

Mapus-Smith & Lemmon LLP

Chartered Accountants

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Our Ref/718506/SJE/SJE

Fakenham Town Council
Fakenham Connect
Oak Street
Fakenham
Norfolk
NR21 9DY

22 May 2025

Dear Sirs

Thank you for engaging us as your auditor. This letter and the attached schedules of service together with our terms of business dated 22 May 2025 set out the basis on which we are to provide services as internal auditors and your and our respective responsibilities.

We are bound by ICAEW's Code of Ethics, including Professional Conduct in Relation to Taxation and accept instructions to act for you on the basis that we will act in accordance with these ethical guidelines.

Sharon Edwards will be the principal responsible for this engagement.

Alison Tucker will be the manager responsible for the ongoing work.

1. SCOPE OF SERVICES

- 1.1. We have listed below the work which you have instructed us to carry out, the detail of which is contained in the attached schedules. These states your and our responsibilities in relation to the work to be carried out. Only the services which are listed in the attached schedules are included within the scope of our instructions. If there are other services that you wish us to carry out which are not listed in the schedules, please let us know and we will discuss with you whether they can be included in the scope of our work. If we agree to carry out additional services for you, we will provide you with a new or amended engagement letter and schedules.
- 1.2. The following schedule of services and our terms of business are attached to this engagement letter and should be read in conjunction with it. The estimated fees quoted below, excluding VAT, are for the first year only, the basis of which is specified in our standard terms of business attached.

	Net £	VAT £	Gross £
Schedule 1 Acting as internal auditors, including an interim audit	1,200	240	1,440
Total annual fee for the year ended 31 st March 2026	1,200	240	1,440

LIMITATION OF LIABILITY

- 2.1. We will provide services as outlined in this letter with reasonable care and skill. Our liability to you is limited to losses, damages, costs and expenses caused by our negligence or wilful default. However, to the fullest extent permitted by law, we will not be responsible for any losses, penalties, surcharges, interest or additional tax liabilities if you or others supply incorrect or incomplete information or fail to supply any appropriate information or if you fail to act on our advice or respond promptly to communications from us or the tax authorities.
- 2.2. You will not hold us, our principals and staff, responsible, to the fullest extent permitted by law, for any loss suffered by you arising from any misrepresentation (intentional or unintentional) supplied to us orally or in writing in connection with this agreement. You have agreed that you will not bring any claim in connection with services we provide to you against any of our partners or employees personally.
- 2.3. Unless there is a legal or regulatory requirement to do so, our work is not to be made available to third parties without our written permission and we will accept no responsibility to third parties for any aspect of our professional services or work that is made available to them.

3. COMMUNICATING WITH YOU

- 3.1. We will communicate with the RFO in relation to the Town Council auditing affairs, having agreed with you that they will represent you the Town Council.
- 3.2. In clause 13 of our terms of business we set out our approach in the event of an internal dispute within the charitable company.

4. AGREEMENT OF TERMS

4.1. Data Protection

- 4.1.1. We are committed to ensuring the protection of the privacy and security of any personal data which we process. Your attention is drawn to clause 6 of the attached terms of business which details how we treat personal data received by us in the provision of our services during our engagement with you. By signing this letter, you confirm that you have read and understood clause 6 and any privacy notice referred to therein.

4.2. Period of engagement

- 4.2.1. This engagement will start 22 May 2025 with the Town Council's accounting period ending on 31st March 2026.
- 4.2.2. We will not be responsible for earlier years.
- 4.2.3. Once agreed, this letter will remain effective from the date of signature until it is replaced. You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.

4.3. Confirmation of your agreement

- 4.3.1. This letter, together with the attached schedules, constitutes the entire contract between us and any proposed variations or termination must be given in writing.
- 4.3.2. The terms set out in this letter shall take effect immediately upon your countersigning this letter and returning it to us. If we are instructed to start work before receiving a signed copy of this letter, we will treat that as acceptance of all the terms of this engagement letter, unless we

hear from you to the contrary within 14 days of you giving that instruction. You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty.

- 4.3.3. Please confirm your agreement to the terms of this letter and the attached terms of business by signing and returning the appointment acceptance below, together with a copy of this letter. If this letter and the attached terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

Yours faithfully,

For and on behalf of Mapus-Smith & Lemmon LLP

APPOINTMENT ACCEPTANCE

We acknowledge receipt of your engagement letter, a copy of which is attached, and we agree to the letter and the attached schedules of services which, together with the terms of business, fully record the agreement between us concerning your appointment to carry out the work described in the schedules.

Name. MARTIN DUTTON..... Signed

..... Date 17/6/25.....

Name. VIVIANNE JOSLIN Signed

Date 17/6/25

Councillor

For and on behalf of Fakenham Town Council

