

PREPARATION OF iXBRL TAGGED ACCOUNTS ONLY

The purpose of this schedule and the Standard Terms of Business is to set out the basis on which we are to act as accountants and advisors with regard to solely the preparation of the iXBRL tagged accounts from the company/society's annual financial statements, and to clarify our respective responsibilities in respect of that work.

1 Your responsibilities as directors/officers

- 1.1 You have agreed that you, your staff or a third party appointed by you will:
- (a) prepare financial statements in accordance with generally accepted accounting practice and in accordance with applicable legislation;
 - (b) provide us with a copy of the final signed financial statements in Word or Excel (or another format as agreed beforehand); and
 - (c) provide us with supporting information including a detailed trial balance and nominal ledger detail.
- 1.2 It is your legal responsibility to provide the accounts information in iXBRL format, as required by HMRC. This allows the data to be read by a computer.

2 Our responsibilities as accountants

- 2.1 You have instructed us to convert financial statements, prepared by yourselves or another firm of accountants, into the inline Extensible Business Reporting Language (iXBRL) format required by HMRC.
- 2.2 It was agreed that we should carry out the following accounting and other services:
- (a) insert the appropriate iXBRL 'tags' in accordance with the tagging requirements specified by HMRC. In most cases, we will use professional software to undertake the 'tagging' and it is therefore agreed that you authorise us to process all normal/standard data tags without reference to you. However, as stated above it is your legal responsibility to provide the information in iXBRL format, and therefore we will refer to you on any non-standard or judgmental areas.
 - (b) issue a tagging report for approval by yourselves, as specified in **Key Facts**; and
 - (c) provide you with iXBRL accounts files.