

**SECTION A: GENERAL TERMS**

The terms contained in Section A apply to the provision of all services by Meridian Virtual Office Limited. Terms which apply to the provision of specific services are set out in sections B to E below. The terms contained in sections B to E apply in addition to these general terms except in the case of any inconsistency between the terms, in which case the relevant terms in Sections B to E shall take precedence where they apply.

**The Customer's attention is particularly drawn to the provisions of clause 10.**

**1. Interpretation**

**1.1 Definitions.** In these Conditions, the following definitions apply:

**Business Day:** a day (other than a Saturday, Sunday or public holiday) when banks in London are open for business.

**Charges:** the charges payable by the Customer for the supply of the Services in accordance with clause 0.

**Commencement Date:** has the meaning set out in clause 0.

**Conditions:** these terms and conditions as amended from time to time in accordance with clause 0.

**Contract:** the contract between the Supplier and the Customer for the supply of Services in accordance with these Conditions.

**Customer:** the person or firm who purchases Services from the Supplier.

**Intellectual Property Rights:** patents, rights to inventions, copyright and related rights, trade marks, business names and domain names, rights in get-up, goodwill and the right to sue for passing off, rights in designs, database rights, rights to use, and protect the confidentiality of, confidential information (including know-how), and all other intellectual property rights, in each case whether registered or unregistered and including all applications and rights to apply for and be granted, renewals or extensions of, and rights to claim priority from, such rights and all similar or equivalent rights or forms of protection which subsist now or in the future in any part of the world.

**Order:** the Customer's order for Services as set out in the Customer's request form or the Customer's written acceptance of a quotation by the Supplier as the case may be.

**Services:** the services supplied by the Supplier to the Customer as set out in the Order.

**Supplier:** Meridian Virtual Office Limited registered in England and Wales with company number 08233385.

**Construction.** In these Conditions, the following rules apply:

a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality);

a reference to a party includes its successors or permitted assigns;

a reference to a statute or statutory provision is a reference to such statute or statutory provision as amended or re-enacted. A reference to a statute or statutory provision includes any subordinate legislation made under that statute or statutory provision, as amended or re-enacted;

any phrase introduced by the terms including, include, in particular or in any similar expression, shall be construed as illustrative and shall not limit the sense of the words preceding those terms; and

a reference to writing or written includes faxes and e-mails.

**2. Basis of contract**

2.1 The Order constitutes an offer by the Customer to purchase Services in accordance with these Conditions.

2.2 The Order shall only be deemed to be accepted upon the earlier of the Supplier issuing written acceptance of the Order or commencing performance of the Services at which point and on which date the Contract shall come into existence (Commencement Date).

2.3 The Contract constitutes the entire agreement between the parties. The Customer acknowledges that it has not relied on any statement, promise, representation, assurance or warranty made or given by or on behalf of the Supplier which is not set out in the Contract.

2.4 Any samples, drawings, descriptive matter or advertising issued by the Supplier, and any descriptions or illustrations contained in the Supplier's catalogues or brochures or on its website, are issued for the sole purpose of giving an approximate idea of the Services described in them. They shall not form part of the Contract or have any contractual force.

2.5 These Conditions apply to the Contract to the exclusion of any other terms that the Customer seeks to impose or incorporate, or which are implied by trade, custom, practice or course of dealing.

2.6 Any quotation given by the Supplier shall not constitute an offer, and is only valid for a period of 30 Business Days from its date of issue.

**3. Supply of Services**

3.1 The Supplier shall supply the Services to the Customer in accordance with the Order in all material respects.

3.2 The Supplier shall use all reasonable endeavours to meet any performance dates specified in the Order or otherwise agreed in writing between the parties from time to time, but any such dates shall be estimates only and time shall not be of the essence for performance of the Services.

3.3 The Supplier shall have the right to make any changes to the Services which are necessary to comply with any applicable law or safety requirement, or which do not materially affect the nature or quality of the Services, and the Supplier shall notify the Customer in any such event.

3.4 The Supplier warrants to the Customer that the Services will be provided using reasonable care and skill.

**4. Customer's obligations**

4.1 The Customer shall:

(a) ensure that the terms of the Order are complete and accurate;

(b) co-operate with the Supplier in all matters relating to the Services;

(c) provide the Supplier, its employees, agents, consultants and subcontractors, with access to the Customer's premises, office accommodation, computer systems and other facilities as reasonably required by the Supplier;

(d) provide the Supplier with such information and materials as the Supplier may reasonably require in order to supply the Services, and ensure that such information is accurate and up to date;

(e) obtain and maintain all necessary licences, permissions and consents which may be required before the date on which the Services are to start;

4.2 If the Supplier's performance of any of its obligations under the Contract is prevented or delayed by any act or omission by the Customer or failure by the Customer to perform any relevant obligation (Customer Default):

(a) the Supplier shall without limiting its other rights or remedies have the right to suspend performance of the Services until the Customer remedies the Customer Default, and to rely on the Customer Default to relieve it from the performance of any of its obligations to the extent the Customer Default prevents or delays the Supplier's performance of any of its obligations;

(b) the Supplier shall not be liable for any costs or losses sustained or incurred by the Customer arising directly or indirectly from the Supplier's failure or delay to perform any of its obligations as set out in this clause 0; and

(c) the Customer shall reimburse the Supplier on written demand for any costs or losses sustained or incurred by the Supplier arising directly or indirectly from the Customer Default.

**5. Charges and payment**

5.1 The Charges for the Services shall be calculated in accordance with the fixed package prices published on the Supplier's website or otherwise notified to the Customer from time to time or, where no fixed package price applies, on a time and materials basis as follows:

(a) the Charges are set out in clause 0;

(b) the Supplier's standard daily fee rates for each individual are calculated on the basis of an seven-hour day from 9.00 am to 5.00 pm worked on Business Days;

(c) the Supplier shall be entitled to charge an overtime rate of up to 100% per cent of the standard daily fee rate on a pro-rata basis for each part day or for any time worked by individuals whom it engages on the Services outside the hours referred to in clause 0; and

(d) the Supplier shall be entitled to charge the Customer for any expenses reasonably incurred by the individuals whom the Supplier engages in connection with the Services including, but not limited to, travelling expenses, hotel costs, subsistence and any associated expenses, and for the cost of services provided by or on behalf of the Supplier for the performance of the Services, and for the cost of any materials.

5.2 The Supplier reserves the right to increase its Charges including fixed package prices and standard daily fee rates, provided that such charges cannot be increased more than once in any twelve month period. The Supplier will give the Customer written notice of any such increase two months before the proposed date of the increase. If such increase is not acceptable to the Customer, it shall notify the Supplier in writing within two weeks of the date of the Supplier's notice and the Supplier shall have the right without limiting its other rights or remedies to terminate the Contract by giving four weeks' written notice to the Customer.

5.3 The Supplier shall invoice the Customer monthly in arrears unless otherwise agreed between the Supplier and the Customer.

5.4 The Customer shall pay each invoice to the Supplier:

(a) within thirty days of the date of the invoice; and

(b) in full and in cleared funds to a bank account nominated in writing by the Supplier, and

5.5 All amounts payable by the Customer under the Contract are exclusive of amounts in respect of value added tax chargeable for the time being (VAT). Where any taxable supply for VAT purposes is made under the Contract by the Supplier to the Customer, the Customer shall, on receipt of a valid VAT invoice from the Supplier, pay to the Supplier such additional amounts in respect of VAT as are chargeable on the supply of the Services at the same time as payment of the supply price of the Services.

5.6 If the Customer fails to make any payment due to the Supplier under the Contract by the due date for payment, then the Customer shall pay interest on the overdue amount at the rate of 4% per cent per annum above the Bank of England's base rate from time to time. Such interest shall accrue on a daily basis from the due date until actual payment of the overdue amount, whether before or after judgment. The Customer shall pay the interest together with the overdue amount.

5.7 The Customer shall pay all amounts due under the Contract in full without any set-off, counterclaim, deduction or withholding (except for any deduction or withholding required by law). The Supplier may at any time, without limiting its other rights or remedies, set off any amount owing to it by the Customer against any amount payable by the Supplier to the Customer.

**6. Intellectual property rights**

6.1 All Intellectual Property Rights in or arising out of or in connection with the Services shall be owned by the Supplier.

6.2 The Customer acknowledges that, in respect of any third party Intellectual Property Rights, the Customer's use of any such Intellectual Property Rights is conditional on the Supplier obtaining a written licence from the relevant licensor on such terms as will entitle the Supplier to license such rights to the Customer.

**7. Confidentiality**

A party (receiving party) shall keep in strict confidence all technical or commercial know-how, specifications, inventions, processes or initiatives which are of a confidential nature and have been disclosed to the receiving party by the other party (disclosing party), its employees, agents or subcontractors, and any other confidential information concerning the disclosing party's business, its products, clients or customers and services which the receiving party may obtain. The receiving party shall only disclose such confidential information to those of its employees, agents and subcontractors who need to know it for the purpose of discharging the receiving party's obligations under the Contract, and shall ensure that such employees, agents and subcontractors comply with the obligations set out in this clause as though they were a party to the Contract. The receiving party may also disclose such of the disclosing party's confidential information as is required to be disclosed by law, any governmental or regulatory authority or by a court of competent jurisdiction. This clause 0 shall survive termination of the Contract.

**8. Data protection**

8.1 For the purpose of this clause the terms "personal data", "data subject", "data controller", "data processor" and "process" or "processing" shall have the meaning set out in clause 1(1) Data Protection Act 1998.

8.2 The Customer and the Supplier acknowledge that for the purposes of the Data Protection Act 1998, the Customer is the data controller and the data processor is the data processor in respect of any personal data of the Customer and its current, former or future employees, agents, sub-contractors, business associates, customers and clients (Customer's Personal Data).

8.3 The Supplier shall process the Customer's Personal Data only in accordance with the Customer's instructions from time to time and shall not process the Customer's Personal Data for any purpose other than those expressly authorised by the Customer save for clause 8.4 below.

8.4 The Customer hereby consents to the Supplier using its Personal Data for internal training purposes.

8.5 The Supplier warrants that, having regard to the state of technological development and the cost of implementing any measures, it will:

(a) take appropriate technical and organisational measures against the unauthorised or unlawful processing of the Customer's Personal Data and against the accidental loss or destruction of, or damage to, the Customer's Personal Data to ensure a level of security appropriate to:

(i) the harm that might result from such unauthorised or unlawful processing or accidental loss, destruction or damage; and

(ii) the nature of the data to be protected.

(b) take reasonable steps to ensure compliance with those measures.

8.6 The Customer acknowledges that the Supplier is reliant on the Customer for direction as to the extent to which the Supplier is entitled to use and process the Customer's Personal Data. Consequently, the Supplier will not be liable for any claim brought by a data subject arising from any action or omission by the Supplier, to the extent that such action or omission resulted directly from the Customer's instructions.

**9. Data and Record Retention**

9.1 The Customer acknowledges that the Supplier shall during the provision of the Services be in possession of either which the Supplier has produced or the Customer has provided to the Supplier (including Personal Data, as defined in clause 8 above, which it shall process on behalf of the Customer).

9.2 All data, records and other material shall be stored by the Supplier in accordance with these Conditions and shall not be kept or stored longer than is necessary which the Supplier shall decide at its absolute discretion. Should the Customer wish for any data, records or other material to be retained and stored by the Supplier for an extended period of time it hereby agrees that the Supplier reserves the right to make a reasonable charge for such storage.

9.3 The Customer acknowledges that after the termination of its Contract the Supplier may destroy any data, records or other material.

9.4 The Customer will store all data, records and other material with appropriate security measures however the Supplier shall in no way be liable to the Customer for any loss of such data, records or other material. It is the Customer's responsibility to retain copies or any data or material which it provides to the Supplier in relation to the provision of the Services.

**10. Limitation of liability: THE CUSTOMER'S ATTENTION IS PARTICULARLY DRAWN TO THIS CLAUSE**

10.1 Nothing in these Conditions shall limit or exclude the Supplier's liability for:

(a) death or personal injury caused by its negligence, or the negligence of its employees, agents or subcontractors; or

(b) fraud or fraudulent misrepresentation.

10.2 Subject to clause 0:

(a) the Supplier shall under no circumstances whatever be liable to the Customer, whether in contract, tort (including negligence), breach of statutory duty or otherwise, for any loss of profit, or any indirect or consequential loss arising under or in connection with the Contract; and

(b) the Supplier's total liability to the Customer in respect of all other losses arising under or in connection with the Contract, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, shall in no circumstances exceed the total sum of the Charges paid by the Customer for the Services in the twelve months immediately preceding the event in respect of which the Supplier incurs liability to the Customer. Where liability arises in respect of a series of events or a general course of conduct of the Supplier its total liability to the Customer for losses incurred in respect of the full series of events or general course of conduct in its entirety shall be limited in accordance with this clause 9.2(b) and shall be calculated by reference to the date of the first event in the series or from the beginning of the general course of conduct.

10.3 The terms implied by sections 3 to 5 of the Supply of Goods and Services Act 1982 are, to the fullest extent permitted by law, excluded from the Contract.

10.4 This clause 10 shall survive termination of the Contract.

**11. Termination**

11.1 Without limiting its other rights or remedies and subject to any minimum term which may have been agreed between the parties for the provision of Services (details of which can be found in Sections B – E of these Conditions), either party may terminate the Contract by giving the other party one month's written notice.

11.2 Without limiting its other rights or remedies, either party may terminate the Contract with immediate effect by giving written notice to the other party if:

(a) the other party commits a material breach of any term of the Contract and (if such a breach is remediable) fails to remedy that breach within ten Business Days of that party being notified in writing to do so;

(b) the other party suspends, or threatens to suspend, payment of its debts or is unable to pay its debts as they fall due or admits inability to pay its debts or (being a company or limited liability partnership) is deemed unable to pay its debts within the meaning of section 123 of the Insolvency Act 1986 or (being an individual) is deemed either unable to pay its debts or as having no reasonable prospect of so doing, in either case, within the meaning of section 208 of the Insolvency Act 1986 or (being a partnership) has any partner to whom any of the foregoing apply

(c) the other party commences negotiations with all or any class of its creditors with a view to rescheduling any of its debts, or makes a proposal for or enters into any compromise or arrangement with its creditors other than (where a company) for the sole purpose of a scheme for a solvent amalgamation of that other party with one or more other companies or the solvent reconstruction of that other party;

(d) a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other party (being a company) other than for the sole purpose of a scheme for a solvent amalgamation of that other party with one or more other companies or the solvent reconstruction of that other party;

(e) the other party (being an individual) is the subject of a bankruptcy petition or order;

(f) a creditor or encumbrancer of the other party attaches or takes possession of, or a distress, execution, sequestration or other such process is levied or enforced on or against, the whole or any part of its assets and such attachment or process is not discharged within fourteen days;

(g) an application is made to court, or an order is made, for the appointment of an administrator or if a notice of intention to appoint an administrator is given or if an administrator is appointed over the other party (being a company);

(h) the holder of a qualifying floating charge over the assets of that other party (being a company) has become entitled to appoint or has appointed an administrative receiver;

(i) a person becomes entitled to appoint a receiver over the assets of the other party or a receiver is appointed over the assets of the other party;

(j) any event occurs or proceeding is taken with respect to the other party in any jurisdiction to which it is subject that has an effect equivalent or similar to any of the events mentioned in clause 0 to clause 0 (inclusive);

(k) the other party suspends or ceases, or threatens to suspend or cease, to carry on all or a substantial part of its business;

(l) the other party's financial position deteriorates to such an extent that in the Supplier's opinion the Customer's capability to adequately fulfil its obligations under the Contract has been placed in jeopardy; or

(m) the other party (being an individual) dies or, by reason of illness or incapacity (whether mental or physical), is incapable of managing his own affairs or becomes a patient under any mental health legislation.

11.3 Without limiting its other rights or remedies, the Supplier may terminate the Contract with immediate effect by giving written notice to the Customer if:

(a) the Customer or the Supplier if the Customer breaches any of the terms of the Contract or fails to pay all outstanding amounts within 5 Business Days after being notified in writing to do so;

(b) the Supplier or its employees, agents or sub-contractors suffer any behaviour which in the sole opinion of the Supplier amounts to unacceptable or abusive behaviour in the course of the provision of the Services; or

(c) the Supplier reasonably believes that there is a real and immediate risk of damage to its reputation arising as a result of the provision of Services to the Customer.

11.4 Without limiting its other rights or remedies, the Supplier may suspend provision of the Services under the Contract or any other contract between the Customer and the Supplier if the Customer breaches any of the events listed in clause 0 to clause 0 or clause 11.3, or the Supplier reasonably believes that the Customer is about to become subject to any of them.

**12. Consequences of termination**

12.1 On termination of the Contract for any reason:

(a) the Customer shall immediately pay to the Supplier all of the Supplier's outstanding unpaid invoices and interest and, in respect of Services supplied but for which no invoice has been submitted, the Supplier shall submit an invoice, which shall be payable by the Customer immediately on receipt;

(b) the Supplier shall retain the right to claim damages in respect of any breach of the Contract which existed at or before the date of termination or expiry; and

(c) clauses which expressly or by implication survive termination shall continue in full force and effect.

**13. Force majeure**

13.1 For the purposes of this Contract, Force Majeure Event means an event beyond the reasonable control of the Supplier including but not limited to strikes, lock-outs or other industrial disputes (whether involving the workforce of the Supplier or any other party), failure of a utility service or transport network, act of God, war, riot, civil commotion, malicious damage, compliance with any law or governmental order, rule, regulation or direction, accident, breakdown of plant or machinery, fire, flood, storm or default of suppliers or subcontractors.

13.2 The Supplier shall not be liable to the Customer as a result of any delay or failure to perform its obligations under this Contract as a result of a Force Majeure Event.

13.3 If the Force Majeure Event prevents the Supplier from providing any of the Services for more than six weeks, the Supplier shall, without limiting its other rights or remedies, have the right to terminate this Contract immediately by giving written notice to the Customer.

**14. General**

**14.1 Assignment and other dealings.**

(a) The Supplier may at any time assign, transfer, mortgage, charge, subcontract or deal in any other manner with all or any of its rights under the Contract and may subcontract or delegate in any manner any or all of its obligations under the Contract to any third party or agent.

(b) The Customer shall not, without the prior written consent of the Supplier, assign, transfer, mortgage, charge, subcontract, declare a trust over or deal in any other manner with any or all of its rights or obligations under the Contract.

**14.2 Notices.**

(a) Any notice or other communication given to a party under or in connection with the Contract shall be in writing, addressed to that party at its registered office (if it is a company) or its principal place of business (in any other case) or such other address as that party may have specified to the other party in writing in accordance with this clause, and shall be delivered personally, sent by pre-paid first class post or other next working day delivery service, commercial courier, fax or e-mail.

(b) A notice or other communication shall be deemed to have been received: if delivered personally, when left at the address referred to in clause 0; if sent by pre-paid first class post or other next working day delivery service, at 9.00 am on the second Business Day after posting; if delivered by commercial courier, on the date and at the time that the courier's delivery receipt is signed; or, if sent by fax or e-mail, one Business Day after transmission.

(c) The provisions of this clause shall not apply to the service of any proceedings or other documents in any legal action.

14.3 **Severance.** If any provision or part-provision of the Contract is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of the Contract.

14.4 **Waiver.** A waiver of any right under the Contract or law is only effective if it is in writing and shall not be deemed to be a waiver of any subsequent breach or default. No failure or delay by a party in exercising any right or remedy provided under the Contract or by law shall constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict its further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall prevent or restrict the further exercise of that or any other right or remedy.

14.5 **No partnership or agency.** Nothing in the Contract is intended to, or shall be deemed to, establish any partnership or joint venture between the parties, nor constitute either party the agent of the other for any purpose. Neither party shall have authority to act as agent for, to bind, the other party in any way.

14.6 **Third parties.** A person who is not a party to the Contract shall not have any rights to enforce its terms.

14.7 **Variation.** Except as set out in these Conditions, no variation of the Contract, including the introduction of any additional terms and conditions, shall be effective unless it is agreed in writing and signed by the Supplier.

14.8 **Governing law.** This Contract, and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims), shall be governed by, and construed in accordance with the law of England and Wales.

14.9 **Jurisdiction.** Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim arising out of or in connection with this Contract or its subject matter or formation (including non-contractual disputes or claims).

## SECTION B: PAYROLL AND BOOKKEEPING SERVICES

The terms contained in this Section B apply only in relation to the provision of payroll and bookkeeping services by Meridian Virtual Office Limited. The terms within this Section B apply in addition to the general terms in Section A except in the case of any inconsistency between the terms, in which case the terms in this Section B shall take precedence where they apply.

The Customer's attention is particularly drawn to the provisions of clause B5

### B1. DEFINITIONS

B1.1 In this Section B, the following definitions apply (in addition to the defined terms in Section A):  
**Anti-Money Laundering Legislation:** any legislation or regulation in force from time to time or other legal obligation placed on the Supplier in relation to the prevention of money laundering including but not limited to Proceeds of Crime Act 2002, Terrorism Act 2000 and Money Laundering Regulations 2007.  
**HMRC:** HM Revenue & Customs.

**Minimum Term:** the period of 90 days following the Commencement Date in which the Customer shall not be able to terminate the Contract for Services.

### B2. MINIMUM TERM

B2.1 Unless otherwise terminated earlier by the Supplier, the Contract for Services between the Supplier and the Customer shall last for the Minimum Term.

B2.2 On expiry of the Minimum Term the Contract (unless otherwise terminated earlier by the Supplier) can only be terminated by the Supplier after it has provided three month's written notice to terminate.

### B3. PROVISION OF INFORMATION

B3.1 The Customer undertakes to make available to the Supplier on a monthly basis and within 14 days of the end of the month end all financial information and related accounting records necessary for the compilation of the Customer's accounts or payroll records which may include but is not limited to:

- B3.1.1 complete records of the Customer's sales and purchase invoices;
- B3.1.2 complete records of the Customer's VAT transactions (if applicable);
- B3.1.3 copies of the Customer's receipts and payments made to suppliers and third parties; and
- B3.1.4 copies of the Customer's bank or credit card statements.

B3.2 The Customer acknowledges that the Supplier will provide the Services based on the information that the Customer provides and it is its sole responsibility of the Customer to ensure that all information provided pursuant to clause B3.1 above is accurate and true.

B3.3 The Customer further acknowledges that it is solely responsible for ensuring that the activities of the business are conducted honestly and for the detection of irregularities and fraud.

### B4. ANTI-MONEY LAUNDERING LEGISLATION

B4.1 The Customer acknowledges that the Supplier must comply with all of its obligations under Anti-Money Laundering Legislation.

B4.2 The Customer acknowledges and accepts that the Supplier may in certain circumstances require such further information from the Customer in order to secure compliance with Anti-Money Laundering Legislation and failure by the Customer to provide within a reasonable period of time any information requested by the Supplier may lead to the Supplier suspending its provision of the Services and/or terminating the Contract with immediate effect.

B4.3 For the avoidance of doubt the Supplier may, further to clause B4.2 above, request:

- B4.3.1 any satisfactory evidence it requires to confirm the Customer's identity;
- B4.3.2 evidence confirming the identity of any relevant third parties; or
- B4.3.3 evidence pertaining to the source of any funds or other property which are relevant to the Services.

B4.4 The Supplier shall under no circumstances whatsoever be liable to the Customer, whether in contract, tort (including negligence), breach of statutory duty, or otherwise, for any loss that it suffers or any third party as a result of the Supplier's compliance with Anti-Money Laundering Legislation.

### B5. LIMITATION OF LIABILITY - The Customer's attention is particularly drawn to this clause

B5.1 The Supplier shall use its reasonable endeavours in order to meet any relevant deadlines in relation to the Services it supplies under the Contract.

B5.2 The Supplier shall use reasonable skill and care in the provision of the Services but will not be in any way liable, whether in contract, tort (including negligence) or otherwise for any errors or omissions arising from incorrect or erroneous information supplied by the Customer.

B5.3 In addition to the relevant provisions set out in Section A above the Supplier shall accept no liability for any fine, charge, default surcharges or other regulatory penalty for any of the following:

- B5.3.1 late, delayed or missed submission of VAT returns;
- B5.3.2 late, delayed or missed VAT registration;
- B5.3.3 late, delayed or missed payroll returns to HMRC;
- B5.3.4 late, delayed or missed Construction Industry Scheme registration with HMRC; or
- B5.3.5 late, delayed or missed other late submission to HMRC.

B5.4 The Customer acknowledges and agrees that in the event that it is unable to provide the Supplier with valid VAT receipts (for any reason including loss or lateness) HMRC may treat the Customer's purchases for which those receipts are missing or have not been provided as income and as such these purchases may be taxed as income. The Supplier shall accept no liability to the Customer for any additional tax, levy or charge as a result of the Customer being unable to provide valid VAT receipts.

### B6. RECORDS AND RECORD RETENTION

B6.1 In the event of non-payment or late payment of the Charges for the Services the Supplier reserves the right of lien over the books and records in its possession and may withhold the documents until such time as payment of its invoice(s) is received in full.

B6.2 All working papers belong to the Supplier and are retained and securely stored for a period of 6 years from the end of the current tax year.

B6.3 Any information produced or relating to the Services undertaken by the Supplier will be returned to the Customer and should be kept securely by the Customer for a period not less than 6 years from the end of the respective tax year.

B6.4 The Customer acknowledges that the Supplier will at its sole discretion destroy all correspondence, records and other papers that it deems to no longer be necessary to the provision of the Services to the Customer.

B6.5 If the Customer requires the retention of any document longer than this period it must notify the Supplier of that fact in writing and within 3 months of the date of proposed destruction. The Supplier reserves the right to charge a fee for any additional storage that is provided.

## SECTION C: TELEPHONE AND POST-HANDLING SERVICES

The terms contained in this Section C apply only in relation to the provision of telephone and post-handling services by Meridian Virtual Office Limited. The terms within this Section C apply in addition to the general terms in Section A except in the case of any inconsistency between the terms, in which case the terms in this Section C shall take precedence where they apply.

### C1. DEFINITIONS

C1.1 In this Section C, the following definitions apply (in addition to the defined terms in Section A):  
**Minimum Term:** the period of 30 days following the Commencement Date in which the Customer shall not be able to terminate the Contract for Services.

**Retention Period:** the period for which the Supplier shall store and retain any Telephone Messages for the Customer, after which they shall be destroyed in accordance with clause C3.1. The period shall last until whichever is the earlier of:

- a) any Telephone Messages which are over 12 months old during the term of the Contract; or
- b) any Telephone Messages in the Supplier's possession 3 months after the expiry of the Contract.

**Telephone Messages:** messages that are taken by the Supplier as part of the provision of the Services on behalf of the Customer and relayed to the Customer via email or such other medium as agreed between the Customer and Supplier.

## C2. MINIMUM TERM

C2.1 Unless otherwise terminated earlier by the Supplier, the Contract for Services between the Supplier and the Customer shall last for the Minimum Term.

C2.2 On expiry of the Minimum Term the Contract shall automatically continue in full effect on a rolling month to month basis.

C2.3 After the expiry of the Minimum Term either party may terminate the Contract in accordance with clause 11.1 of Section A of these Conditions.

### C3. RECORDS AND RECORD RETENTION

C3.1 The Customer acknowledges that the Supplier may at its sole discretion destroy all Telephone Messages that are held longer than the Retention Period.

C3.2 If the Customer requires the retention of any Telephone Messages longer than the Retention Period it must notify the Supplier of that fact in writing and within 3 months of the date of proposed destruction. The Supplier reserves the right to charge a fee for any additional storage that is provided.

C3.3 Any non-payment or late payment of the Charges for the Services may result in the Supplier returning any postal items received on behalf of the Customer as part of the provision of the Services to the Customer.

### C4. POST HANDLING

C4.1 The Customer acknowledges and agrees that the Supplier will not under any circumstance provide the Customer with a registered office service. Should the Customer register the Supplier's address as its registered office the Supplier reserves the right to charge such additional fee as it sees fit in its sole discretion.

C4.2 The Customer may however use the Supplier's premises as a postal address for its business mail and post.

C4.3 Failure by the Customer to pay any sums due under the Contract may result in mail or post being returned to its sender by the Supplier and the Supplier shall in no way incur any liability for doing so.

C4.4 The Customer agrees that it shall through the term of the Contract keep the Supplier notified of any changes in forwarding address which the Customer is using.

C4.5 The Customer hereby provides the Supplier with authority to open its mail or such other postal packet which is delivered to the Supplier as part of its Post Handling Service. The Customer acknowledges that such actions are for the provision of the Services and the benefit of the Customer and that such actions would not constitute an offence under the meaning of the Postal Services Act 2000.

C4.6 The Customer hereby agrees to indemnify and keep indemnified the Supplier any against liability it incurs in connection with the Postal Services Act 2000 or any similar legislation in force from time to time.

## SECTION D: MARKETING ADMINISTRATION SERVICES

The terms contained in this Section D apply only in relation to the provision of marketing administration services by Meridian Virtual Office Limited. The terms within this Section D apply in addition to the general terms in Section A except in the case of any inconsistency between the terms, in which case the terms in this Section D shall take precedence where they apply.

### D1. DEFINITIONS

D1.1 In this Section D the following definitions shall apply (in addition to the defined terms in Section A):  
**Minimum Term:** the period of 12 months following the Commencement Date in which the Customer shall not be able to terminate the Contract for Services.

### D2. MINIMUM TERM

D2.1 Unless otherwise terminated earlier by the Supplier, the Contract for Services between the Supplier and the Customer shall last for the Minimum Term

D2.2 On expiry of the Minimum Term the Contract shall automatically continue in full effect on a rolling month to month basis.

D2.3 After the expiry of the Minimum Term either party may terminate the Contract in accordance with clause 11.1 of Section A of these Conditions.

### D3. PRE-APPROVAL OF MATERIAL

D3.1 No marketing material shall be released into the public domain, posted onto any social media sites or otherwise disseminated by the Supplier without the prior approval of the Customer.

D3.2 The Customer acknowledges that the Supplier shall not disseminate any unapproved marketing material where the Supplier has sought the approval of the Customer further to clause D3.1 and such approval has not been provided, and the Supplier reserves the right to delete or destroy any such material after a reasonable period of time.

D3.3 Once the Customer's approval has been received the Supplier shall disseminate, publish, post or release such material (as appropriate) at a time as agreed between the parties or in the absence of agreement within a reasonable period of time following receipt of such approval. The Supplier shall in no way be liable to the Customer for any delay in the dissemination, publishing, posting or release of such material and time shall not be of the essence in this regard.

### D4. RETENTION OF INFORMATION

D4.1 The Customer acknowledges that the Supplier may at its sole discretion destroy all material and information produced or held by the Supplier for the provision of the Services 6 months after the expiry of the Contract.

## SECTION E: ADMINISTRATIVE SUPPORT SERVICES

The terms contained in this Section E apply only in relation to the provision of administrative support services by Meridian Virtual Office Limited. The terms within this Section E apply in addition to the general terms in Section A except in the case of any inconsistency between the terms, in which case the terms in this Section E shall take precedence where they apply.

### E1. DEFINITIONS

E1.1 In this Section E the following definitions shall apply (in addition to the defined terms in Section A):  
**Minimum Term:** the period of 30 days after Commencement Date in which the Customer shall not be able to terminate the Contract for Services.

### E2. MINIMUM TERM

E2.1 Unless otherwise terminated earlier by the Supplier, the Contract for Services between the Supplier and the Customer shall last for the Minimum Term

E2.2 On expiry of the Minimum Term the Contract shall automatically continue in full effect on a rolling month to month basis.

E2.3 After the expiry of the Minimum Term either party may terminate the Contract in accordance with clause 11.1 of Section A of these Conditions.

### E3. LOCATION

E3.1 The Supplier may in its sole discretion perform the Services at the Customer's premises or at such alternative location as it shall consider appropriate at times to be agreed between the parties at least one month in advance. Should the Customer wish to alter or change the day or time when the Supplier can visit the Customer's premises or such other alternative location it must provide reasonable notice of such change, in any event no later than one week prior to the original date.

E3.2 Where the Services are to be performed at the Customer's premises, the Customer warrants that it will provide the Supplier with access to its premises at reasonable times to allow the performance of the Services and will provide such other materials or facilities as the Supplier may reasonably request.

E3.3 The Supplier shall comply with all reasonable standards of safety and comply with the health and safety procedures of the Customer from time to time in force at the premises where the Services are provided and report to the Customer any unsafe working conditions or practices.

E3.4 Any items that are removed from the Customer's premises in order to provide the Services shall remain at the Customer's risk at all times.