

DATED

2014

## REGISTERED TRUST DEED

relating to

NAME OF SCHEME:

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<b>Contents</b>	
<b>Clause</b>	<b>Heading</b>
<b>1.</b>	<b>General Interpretation and Definitions</b>
<b>2.</b>	<b>Trustee</b>
<b>3.</b>	<b>Participation of Employers</b>
<b>4.</b>	<b>Substitution of Sponsor</b>
<b>5.</b>	<b>Scheme Administrator</b>
<b>6.</b>	<b>Contributions, Scheme Assets and Expenses</b>
<b>7.</b>	<b>Membership</b>
<b>8.</b>	<b>Benefits</b>
<b>9.</b>	<b>Lump Sum Benefit Trust</b>
<b>10.</b>	<b>Amendment</b>
<b>11.</b>	<b>Termination</b>

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**THIS TRUST DEED** is made on

2014

**BETWEEN:**

(1) **NAME OF COMPANY/PLC/LLP/PARTNERSHIP:**

.....

Company Number (if applicable):.....

Whose registered office is at:.....

.....

(the “**Sponsor**”); and

(2) **FULL NAMES AND ADDRESSES OF EACH TRUSTEE:**

.....

.....

.....

.....

.....

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.....

.....

(together the “**Trustees**”); and

(3) **NAME OF COMPANY/PLC/LLP/PARTNERSHIP:**

.....

Company Number (if applicable):.....

Whose registered office is at:.....

.....

(a “**Participating Employer**”); and

(4) **NAME OF COMPANY/PLC/LLP/PARTNERSHIP:**

.....

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Company Number (if applicable):.....

Whose registered office is at:.....

.....

(a “Participating Employer”).

Execution of this deed by the parties confirms the establishment of a group life assurance scheme under discretionary trust which is suitable for registering with HM Revenue & Customs under the Finance Act 2004. The Scheme shall be known as:

NAME  
SCHEME:.....(th  
e “Scheme”) OF

**BACKGROUND:**

- (A) The Sponsor has decided to establish this Scheme (a pension scheme as defined in section 150 of the Finance Act 2004) to provide lump sums on death for such Employees and Equity Partners of the Sponsor or of any Participating Employers as are admitted to Membership. The Scheme is to be treated as a registered pension scheme under section 153 of the Finance Act 2004 and shall be registered with HM Revenue & Customs within 30 days after the Commencement Date.
- (B) The Trustee or Trustees shall be the first Trustee or Trustees of the Scheme.
- (C) The Trustee or Trustees collectively shall be the first Scheme Administrator of the Scheme.
- (D) The Benefits under the Scheme shall be secured by a Policy or Policies. The terms in the Policies will override any contrary provisions in this deed.

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**NOW THIS DEED PROVIDES** as follows:

## **1. GENERAL INTERPRETATION AND DEFINITIONS**

### **1.1 Interpretation**

- 1.1.1 In this deed where the context so allows, words in the singular shall include the plural and vice versa, and any term of a masculine gender may be read to include the feminine gender.
- 1.1.2 References in this deed to any statute or regulation made under it shall include a reference to any statutory amendment or re-enactment or as changed by law.
- 1.1.3 The Contracts (Rights of Third Parties) Act 1999 does not apply to this deed.
- 1.1.4 The Scheme and the trusts established by this deed shall in all respects be governed by and interpreted according to the laws of England, and the Courts of England shall have exclusive jurisdiction.

### **1.2 Definitions**

In this deed and any subsequent amendment the following expressions shall have the meaning given to them below:

**“Beneficiary”** means such persons named below as are living at the date of the death of the Member:-

- (a) the spouse or Civil Partner of the Member;
- (b) the children and remoter descendants of the Member;
- (c) any other children and remoter descendants of the parents of the Member, and of the parents of the spouse or Civil Partner of the Member;
- (d) any spouse, Civil partner, widow or widower of any of the persons described in paragraphs (b) and (c) above;
- (e) the parents of the Member, the parents of the spouse or Civil Partner of the Member;
- (f) any person to whose advancement, maintenance, education or support the Member shall, in the opinion of the Trustee, have contributed;
- (g) any person or charity (including an unincorporated body or association) notified by the Member to the Trustee as a person or body who the Member wishes to be considered as a recipient of Benefit in the event of their death;
- (h) any person or charity (including an unincorporated body or association) who or which are entitled to an interest in the Member's estate in accordance with their will;
- (i) the Trustees of a trust independent of the Scheme for the Benefit of one or more of the above Beneficiaries;
- (j) any legal personal representative(s) of the Member whether such Member dies testate or intestate;

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(k) in the absence of there being any person in the categories described in sub-paragraphs (a) to (j) above, the Member's Participating Employer;

the relationships described above shall include adoptive and step-relationships and relationships of the half-blood, and any former spouse or former Civil Partner of the Member and children conceived but yet to be born at the Member's death.

**"Benefit"** means the lump sum amount payable on the death of a Member. The Policy specifies the amount of Benefit in respect of each Member, if any..

**"Civil Partner"** means a person in a registered civil partnership under the Civil Partnership Act 2004, or treated as being in a registered civil partnership under that Act.

**"Commencement Date"** means the date the Scheme is to commence and operate from as shown on the first page of this Trust Deed.

**"Deposit Taker"** has the meaning given in sections 49(8A) and 49(8B) of the Pensions Act 1995.

**"Employee"** means an individual (which may include a working director or, in the case of a partnership, limited partnership or limited liability partnership, a partner who is not an Equity Partner) who is or was in the Service of a Participating Employer.

**"Equity Partner"** means any individual who is or was an Equity Partner or fixed profit share partner in any Participating Employer or is remunerated as if they were such a partner. This definition will also include a Member, as defined by section 4 of the Limited Liability Partnerships Act 2000, for the time being of any Participating Employer which is a limited liability partnership.

**"Insurance Company"** means any Insurance Company which satisfies section 275 of the Finance Act 2004.

**"Insurer"** means the Insurance Company providing the Policy by which a Member's Benefits are secured.

**"Lifetime Allowance"** means the standard Lifetime Allowance as defined in section 218 of the Finance Act 2004.

**"Member"** means an Employee, an Equity Partner, or such other person as is deemed eligible under clause 7.1.2 in respect of whom Benefit is payable under a Policy.

**"Participating Employer"** means the Sponsor and any other company, firm or person accepted by the Sponsor to participate in the Scheme under clause 3. In respect of any Member 'the Participating Employer' means that one or more of the Participating Employers by which they are for the time being employed.

**"Policy"** means a Policy for the time being in force issued by any Insurance Company which secures death Benefits to be held on the trusts of the Scheme.

**"Professional Adviser"** means any qualified solicitor, barrister, accountant, actuary, broker, medical practitioner or any other professional person.

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**“Registered Scheme”** means a scheme which is registered with HM Revenue & Customs under the Finance Act 2004.

**“Scheme”** means the group life assurance scheme established by this deed.

**“Scheme Administrator”** means the person(s) appointed in accordance with section 270 of the Finance Act 2004.

**“Service”** means Service with any of the Participating Employers and Service shall be deemed continuous although performed with more than one of the Participating Employers, on such terms as are set out in the Policy.

**“Sponsor”** means the company, firm or person for the time being which has assumed the responsibilities of the Sponsor of the Scheme.

**“Trust Deed”** means this deed and any other formal documents governing the operation of the Scheme at any time.

**“Trustee”** means the Trustee or Trustees for the time being of the Scheme.

## **2. TRUSTEE**

### **2.1 General provisions**

2.1.1 The Trustee shall ensure the sole purpose of the Scheme remains at all times the payment of lump sums and/or annuities on death in respect of any Member and that at all times the Scheme meets the requirements for being a Registered Scheme and no actions or omissions are made which would or might prejudice the Scheme being a Registered Scheme.

2.1.2 The Trustee shall at all times observe the terms and conditions of the Trust Deed and any amendments made from time to time to the Scheme or as required by overriding legislation.

2.1.3 Subject to the powers given to the Sponsor by the Trust Deed, the decision of the Trustee shall be final on all matters of doubt arising under the Scheme, all questions which are left to their determination or decision in relation to the Scheme, and on all matters relating to the management and administration of the Scheme on which the Trust Deed is silent. The Trustee need not give reasons for any decision.

2.1.4 The Trustee shall have the power to make or revoke any regulation or other provision (not being inconsistent with the Trust Deed) as they think fit relating to any matter or thing not provided for under the Trust Deed, or for the administration of the Scheme. The Trustee shall have the power generally to do all such acts and things as they may consider necessary or expedient for the maintenance and preservation of the Scheme and of the rights of the Members and/or any Beneficiary.

### **2.2 Appointment and removal of Trustee**

2.2.1 The Sponsor may by deed remove a Trustee or appoint a new or additional Trustee without any limit on numbers provided that one month's written notice shall be given to any Trustee before that Trustee's removal. Unless a body corporate (whether or not a trust corporation) is the sole Trustee there must always be at least two Trustees.

2.2.2 A Trustee may resign as a Trustee by serving at least one month's written notice or at least three months' notice if the Trustee is a corporate body (unless the

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Sponsor permits a shorter notice period) on the Sponsor. A Trustee will not cease to be a Trustee if there would be less than the minimum number of Trustees specified in clause 2.2.1 until a replacement Trustee is appointed by the Sponsor, unless the Sponsor is a company in which case it will automatically become a Trustee to act jointly with any remaining Trustee.

- 2.2.3 The resigning Trustee shall execute such documents and do all such things as may be necessary to give effect to their resignation.

## **2.3 Payment of Trustee**

- 2.3.1 Any Trustee may be paid such fees as may be agreed with the Sponsor. Trustee fees agreed by the Sponsor shall be paid by the Sponsor.

## **2.4 How Trustee may act**

- 2.4.1 If a corporate body is sole Trustee its procedures and the conduct of its internal affairs shall be governed by its constitution.
- 2.4.2 Where there is more than one Trustee, the Trustees shall decide, in consultation with the Sponsor, how to conduct their meetings.
- 2.4.3 The Trustee shall keep written records of their proceedings and decisions, and of all receipts and payments of Scheme assets.

## **2.5 Governance**

- 2.5.1 The Trustee shall ensure the Scheme complies with all applicable legislative requirements concerning the governance and administration of the Scheme.

## **2.6 Delegation and professional advice**

- 2.6.1 The Trustee may with the consent of the Sponsor delegate (and if the Trustee so decides permit a delegate to sub-delegate) any business relating to the Scheme for such periods and on such terms (including protection in favour of the delegate) and at such remuneration (if any) as the Trustee thinks fit excepting the exercise of any discretion under the trusts of the Scheme. Any such delegation (or sub-delegation) shall be authorised in writing before the exercise of any such delegated authority.
- 2.6.2 The Trustee may, as they think fit, obtain the advice of any Professional Adviser. The Trustee shall not be liable for any loss or error that results from having acted on any such advice.

## **2.7 Trustee protection**

- 2.7.1 The Trustee (and any director or officer of a corporate Trustee) shall not incur any personal responsibility or be liable for anything whatsoever except for breach of trust knowingly and intentionally committed or condoned by them or in the case of a professional Trustee out of their own negligence.

## **2.8 Bank account**

- 2.8.1 The Trustee shall maintain in its name a separate account with a Deposit Taker to hold money belonging to the Scheme.

## **3. PARTICIPATION OF EMPLOYERS**



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### **3.1 Participation of employers**

- 3.1.1 The Sponsor may admit any company, firm or person to participation in the Scheme as a Participating Employer provided that they are covered by a Policy and all other companies, firms or persons covered by the Policy also participate in the Scheme. The Participating Employer must enter into a deed of participation agreeing to be bound by the Trust Deed. Participation will take effect on the date agreed by the Sponsor.

### **3.2 Employer ceasing to participate**

- 3.2.1 A Participating Employer shall cease to participate in the Scheme on the date their cover under a Policy is terminated.
- 3.2.2 The Sponsor shall at any time have the right to terminate a Participating Employer's participation in the Scheme provided that:
- (a) termination shall not have retrospective effect; and
  - (b) one months' prior written notice must be given to the Participating Employer.

### **3.3 Obligations of Participating Employers**

- 3.3.1 Each of the Participating Employers agrees to be bound by the provisions of the Trust Deed and the provisions of the Policy and to comply with all the conditions of the Policy that apply to the Participating Employer.
- 3.3.2 Nothing in the Trust Deed or the Policy restricts the right of a Participating Employer to terminate the employment of any of its Employees who is a Member.

## **4. SUBSTITUTION OF SPONSOR**

- 4.1 Subject to the consent of the Sponsor at the time (unless it has been dissolved) any company, firm or person may become the Scheme's Sponsor (the new Sponsor) provided that they execute a deed of substitution in favour of the Trustee (whose agreement shall not be required) under which they assume the responsibilities of the Sponsor under the Scheme and agree to observe and perform the provisions of the Scheme applicable to them as the Sponsor.
- 4.2 From a date that the Sponsor and the new Sponsor agree, the Sponsor shall be released from all obligations in relation to the Scheme and all other provisions of the Scheme shall take effect as if the new Sponsor had originally been and is the Sponsor.

## **5. SCHEME ADMINISTRATOR**

- 5.1 The Sponsor may in writing appoint and remove from time to time a person or persons to act as the Scheme Administrator. If no Scheme Administrator is appointed, the Trustee of the Scheme shall be the Scheme Administrator.
- 5.2 The Scheme Administrator shall ensure that they carry out all duties and responsibilities conferred or imposed on the Scheme Administrator of the Scheme by Part 4 of the Finance Act 2004 or any other legislation.
- 5.3 Within three months of the date on which the Trustee makes payment of Benefit under clause 9 the Scheme Administrator will notify the Member's personal

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representatives of the percentage of the Member's Lifetime Allowance that such payment represents pursuant to the Registered Pension Schemes (Provision of Information) Regulations 2006.

- 5.4 The Scheme Administrator may with the consent of the Sponsor authorise a person to act on their behalf in connection with any matters within the responsibility of HM Revenue & Customs.
- 5.5 The Scheme Administrator may be paid such fees as may be agreed with the Sponsor. Scheme Administrator fees agreed by the Sponsor shall be paid by the Sponsor.
- 5.6 The Scheme Administrator may, as they think fit, obtain the advice of any Professional Adviser. The Scheme Administrator shall not be liable for any loss or error that results from having acted on any such advice.

## **6. CONTRIBUTIONS, SCHEME ASSETS AND EXPENSES**

### **6.1 Contributions**

- 6.1.1 The contributions necessary to purchase or maintain the Benefits in respect of Members who are Employees shall be paid by their Participating Employer and in respect of a Member who is an Equity Partner shall be paid by the Equity Partner.

### **6.2 Scheme assets**

- 6.2.1 Scheme assets shall consist of:
- (a) monies held by the Trustee representing the payment of Benefits under any Policy or Policies;
  - (b) monies paid to the Trustee by a Participating Employer to increase the Benefit payable in respect of the death of a Member; and
  - (c) interest paid on the sums referred to in (a) and (b) above.
- 6.2.2 The Trustee will hold all the assets that it receives and the property representing them and all the income on trust to pay the Benefits under the Scheme.

### **6.3 Expenses**

- 6.3.1 Any costs, charges and expenses (including interest thereon) of operating the Scheme shall be paid by the Sponsor.

## **7. MEMBERSHIP**

### **7.1 Membership**

- 7.1.1 An Employee or Equity Partner is eligible to be a Member of the Scheme if they are eligible for Benefit under the Policy. An eligible Employee's or Equity Partner's Membership of the Scheme shall be on such terms (including as to termination of eligibility) as are set out in the Policy. The decision of the Insurer as to the eligibility of any Employee, Equity Partner or other person above under the Policy is final.
- 7.1.2 If an Employee or Equity Partner is not eligible under the Policy under clause 7.1.1 the Sponsor and the Insurer may agree at their discretion to admit such

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Employee or Equity Partner as a Member subject to any special terms and restrictions required by the Insurer. At the request of the Sponsor, any other person who is not an Employee or Equity Partner may also be deemed eligible for Membership and for Benefit under the Policy, permission of the Insurer will be required. In the case of any Member admitted to the Scheme under this clause 7.1.2, his Membership and the Benefits payable on his death shall be on such terms or under such discretionary Policy as the Sponsor shall agree with the Insurer. The decision of the Insurer as to the eligibility of any person under this clause 7.1.2 is final.

- 7.1.3 Details of the Scheme shall be given to all persons who are eligible for Membership.

## **7.2 Termination of Membership**

- 7.2.1 An Employee or Equity Partner ceases to be a Member on the earliest date on which cover under the Policy ceases in respect of that Employee or Equity Partner.

## **8. BENEFITS**

### **8.1 Benefits**

- 8.1.1 A Benefit payable in respect of a Member's death will be paid by the Trustee to the Member's Beneficiaries in accordance with clause 9. The amount of the Benefit will be the amount paid in respect of the Member from the Policy, if any.
- 8.1.2 A Participating Employer may, at their own expense, increase the Benefit payable in respect of the death of a Member by passing additional monies to the Trustee for payment in accordance with the terms and conditions of the Trust Deed.
- 8.1.3 No Benefit shall be capable of being assigned or applied for the Benefit of any person other than the person entitled or contingently entitled to that Benefit.

### **8.2 Variation of Benefits**

- 8.2.1 The Trustee has discretion at the date of a Member's death, to use the excess above the Lifetime Allowance (or the Member's personal Lifetime Allowance if one has been certified by HM Revenue & Customs) to provide a non-commutable and non-assignable annuity or annuities payable to one or more of the dependants (as defined in Part 4 of the Finance Act 2004) of the Member as the Trustee shall determine.
- 8.2.2 No payment shall be made under the Scheme if it would be an unauthorised payment for the purposes of the Finance Act or would be inconsistent with the Scheme's status as a Registered Scheme unless the Trustees first consider and agree to make such a payment. If an amount that would otherwise be payable would be an unauthorised payment, the Trustees may agree to provide alternative benefit of equivalent value for the person concerned on such terms as the Trustees think fit.

### **8.3 Incapacity and minority**

- 8.3.1 If in the opinion of the Trustee, the individual due to receive a Benefit is incapable of acting by reason of illness, mental disorder, minority or otherwise the Trustee may retain any money due to that individual for any period and then

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pay it to that individual or to their estate or to any other person who is or appears to the Trustee to be responsible for their care.

- 8.3.2 The Trustee shall not be obliged to attempt to determine whether any person has a legal right to be responsible for the care of the individual due to receive the Benefit and the receipt of any Benefit by such person will be a complete discharge to the Trustee.

#### **8.4 Taxation**

- 8.4.1 The Trustee may deduct from any Benefit any tax for which they or the Scheme Administrator may be liable or jointly liable in respect of such Benefit. Where the Trustee or the Scheme Administrator is liable or jointly liable to tax or any other fiscal imposition under the Finance Act 2004 or otherwise in respect of any Benefit under the Scheme, the Trustee may apply the Benefit in whole or in part in the payment of such liability (including any interest due) and deduct the amount so paid from the Benefit, or postpone payment of the Benefit until the liability has been met or provision satisfactory to the Trustee made for its discharge.
- 8.4.2 The Trustee shall be under no duty to determine whether the amount of Benefit payable under the Scheme in respect of a Member would exceed the Lifetime Allowance (or the Member's personal Lifetime Allowance if one has been certified by HM Revenue & Customs).

#### **9. LUMP SUM BENEFIT TRUST**

- 9.1 Benefits payable under the Scheme shall be held by the Trustee on the trusts of the Scheme with power to pay it in such shares (and by one payment or a series of two or more payments) as the Trustee in its sole discretion shall decide to any or all of the Member's Beneficiaries.
- 9.2 The Trustee shall ensure such money held on trust is held in cash in the account the Trustee maintains with a Deposit Taker to hold money belonging to the Scheme. Interest accrued on the Benefit may be paid to the Member's Beneficiary or Beneficiaries if the Trustee so decides or otherwise retained for the general purposes of the Scheme.
- 9.3 To the extent (if any) the Lump Sum Benefit has not been paid in accordance with clause 9.1 above within 23 months of the date that the Trustee is notified of the Member's death (or any earlier date they could reasonably have been expected to know of the Member's death) the Trustee shall pay any balance to the Member's personal representatives other than where the residue of the Member's estate passes as bona vacantia to the Crown, the Duchy of Lancaster or the Duchy of Cornwall, in which case it will instead be paid to such charity or charities as the Trustee chooses. Payments after 24 months will be treated by HM Revenue & Customs as an unauthorised Member payment (in accordance with section 160 of the Finance Act 2004).
- 9.4 The Trustee shall take reasonable steps to establish the identity of, but is not obliged to identify all, potential Beneficiaries of a Benefit or the legal right of the Beneficiary to receive the Benefit and shall be entitled to rely upon information provided by the appropriate Participating Employer if it so decides.
- 9.5 The Trustee may exercise its power under this clause by transferring or paying the Benefit (or any part of it) to Trustees, or to themselves as Trustees, to hold on revocable or irrevocable trust (including discretionary trust) for any one or more of the Member's Beneficiaries as it shall decide. The Trustee shall have

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the power to appoint or remove a Trustee or Trustees to such trust as it shall decide and may provide for the payment of the appointee.

- 9.6 Any expenses or costs incurred in the establishment of a separate trust in connection with any payment under clause 9.5, may be deducted from the Benefit if the Trustee so decides.

## **10. AMENDMENT**

- 10.1 The Sponsor may without prior notice to the Members add to, delete or alter the terms of the Trust Deed (and any subsequent deed). Any alteration shall be effected in writing by the Sponsor and may have retrospective or prospective effect and shall be notified in writing to the Trustee.
- 10.2 The Sponsor shall notify the other Participating Employers in writing where, in the reasonable opinion of the Sponsor, such alteration materially affects the other Participating Employers' participation in the Scheme.
- 10.3 The alteration shall not alter the purpose of the Scheme or prejudice the Scheme being a Registered Scheme.

## **11. TERMINATION**

### **11.1 Termination of the Scheme by notice**

- 11.1.1 The Sponsor shall at any time have the right to terminate the Scheme provided that:
- (a) termination shall not have retrospective effect; and
  - (b) three months' prior written notice must be given to the Trustee and Participating Employers.

### **11.2 Insolvency of the Sponsor**

- 11.2.1 The Scheme shall be terminated if the Sponsor enters into liquidation or its undertaking is acquired by or vested in another person or it is dissolved, provided a new Sponsor has not been substituted and the Trustee is of the opinion there is no reasonable expectation of a new Sponsor being substituted.

### **11.3 Winding up the Scheme following termination**

- 11.3.1 Where Benefit is being held by the Trustee upon trust or where any claims in respect of Benefit have been notified to an Insurer, the provisions of the Scheme shall continue to apply and termination under clauses 11.1 and 11.2 shall not have effect until the last remaining Benefit is paid or applied.
- 11.3.2 Other than the payment of Benefit due under clause 9 on termination of the Scheme the Trustee shall not be responsible for the payment of any outstanding liabilities of the Scheme at the date of its termination except to the extent there are Scheme assets available to it that are not Benefit being held on trust. Such liabilities may include fees and expenses payable to the Trustee under clauses 2.3 and 6.3.
- 11.3.3 Upon completion of the matters detailed above the Scheme trusts shall be dissolved.

### **11.4 Perpetuity**

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11.4.1 If the perpetuity rules apply to the Scheme, the perpetuity period applicable to the Scheme shall be 125 years from the Commencement Date or such other period as may be permitted by law.

11.4.2 The Scheme shall be terminated and wound up at a date 2 years before the end of the perpetuity period is reached.

**IN WITNESS** whereof the parties hereto have executed this instrument as a deed on the date first before written:

*Companies formed under the Companies Act 2006:*

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Sponsor by )  
**[SPONSOR]** acting by two Directors or )  
one Director and the Secretary:- )

Director .....

Director/Secretary .....

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Trustee by )  
**[TRUSTEE]** acting by two Directors or one )  
Director and the Secretary:- )

Director .....

Director/Secretary .....

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by **[PARTICIPATING** )  
**EMPLOYER]** acting by two Directors or )  
one Director and the Secretary:- )

Director .....

Director/Secretary .....

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by **[PARTICIPATING** )  
**EMPLOYER]** acting by two Directors or )  
one Director and the Secretary:- )

Director .....

Director/Secretary .....

Date

*Partnerships formed under the Partnership Act 1890:*

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Sponsor by )  
[NAME OF PARTNER] for and on behalf )  
of the partners in the firm of [SPONSOR] )  
under a power of attorney dated [DATE]:-

Partner: .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Trustee by )  
[NAME OF PARTNER] for and on behalf )  
of the partners in the firm of [TRUSTEE] )  
under a power of attorney dated [DATE]:-

Partner: .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER] for )  
and on behalf of the partners in the firm of )  
[PARTICIPATING EMPLOYER] under a )  
power of attorney dated [DATE]:-

Partner: .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER] for )  
and on behalf of the partners in the firm of )  
[PARTICIPATING EMPLOYER] under a )  
power of attorney dated [DATE]:-

Partner: .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date



*Limited partnerships under the Limited Partnerships Act 1907:*

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Sponsor by )  
[NAME OF PARTNER], as general )  
partner for and on behalf of the partners in )  
the firm of [SPONSOR]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Trustee by )  
[NAME OF PARTNER], as general )  
partner for and on behalf of the partners in )  
the firm of [TRUSTEE]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER], as )  
general partner for and on behalf of the )  
partners in the firm of [PARTICIPATING )  
EMPLOYER]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER], as )  
general partner for and on behalf of the )  
partners in the firm of [PARTICIPATING )  
EMPLOYER]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

LLPs formed under the Limited Liability Partnerships Act 2000:

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Sponsor by )  
[NAME OF PARTNER], for and on behalf )  
of [SPONSOR] )

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Trustee by )  
[NAME OF PARTNER], for and on behalf )  
of [TRUSTEE] )

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER], for )  
and on behalf of [PARTICIPATING )  
EMPLOYER]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

**EXECUTED** as a Deed (but not delivered )  
until dated) in its capacity as Participating )  
Employer by [NAME OF PARTNER], for )  
and on behalf of [PARTICIPATING )  
EMPLOYER]

Partner .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date

*Sole proprietors or Individual employers*

**EXECUTED** as a Deed (but not delivered )  
until dated) in capacity as Sponsor by )  
[NAME OF INDIVIDUAL SPONSOR ]. )  
)

Sponsor .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

**EXECUTED** as a Deed (but not delivered )  
until dated) in capacity as Trustee by )  
[NAME OF INDIVIDUAL TRUSTEE ]. )  
)

Date

Sponsor .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

**EXECUTED** as a Deed (but not delivered )  
until dated) in capacity as Participating )  
Employer by [NAME OF INDIVIDUAL )  
PARTICIPATING EMPLOYER ]. )  
)

Date

Participating Employer .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

**EXECUTED** as a Deed (but not delivered )  
until dated) in capacity as Participating )  
Employer by [NAME OF INDIVIDUAL )  
PARTICIPATING EMPLOYER ]. )  
)

Date

Participating Employer .....

in the presence of: .....  
[SIGNATURE OF WITNESS]

[NAME, ADDRESS [AND OCCUPATION] OF  
WITNESS]

Date