

## Statement of Particulars of Employment

### Contract of Indefinite Duration

The attached pro forma Statement of Particulars of Employment provides a framework for employers of ACCA students in Northern Ireland to develop their own employment and training contracts. Written with reference to employment legislation, it identifies which aspects of an employment contract must be expressed in writing under Northern Ireland law and proposes other terms and conditions which employers may deem appropriate to their businesses.

ACCA's pro forma Statement represents express contractual terms of employment. Employment also invariably involves unexpressed expectations or implied terms. HR professionals refer to these unexpressed terms as the psychological contract between employers and their staff. The psychological contract assumes that:

- all parties to the contract are treated fairly and honestly
- a certain level of security is provided in return for loyalty
- recognition is given to the past and future contributions of employees to aid job and career progression.

Employers, who recognise the personal and professional aspirations of ACCA students by providing study support and practical training, are rightly concerned that they get a good rate of return on their training investments in the form of employee productivity, motivation and loyalty. However, ACCA advises employers that any employment contracts drawn up should balance the needs of both parties.

ACCA can provide information and guidance on various options for examination and practical training. **ACCA regrets that it is not in a position to provide any legal advice.** ACCA's pro forma Statements are intended to be used as a point of reference only. Employers should always take independent legal advice to ensure that the terms of the contract are appropriate to their circumstances. However, it is hoped that the provision of a Proforma Statement will reduce considerably the costs of such advice.

August 2011

## **SAMPLE STANDARD STATEMENT OF PARTICULARS OF EMPLOYMENT FOR ACCA STUDENTS (Contract of Indefinite Duration)**

Please note that:

1. This document has been prepared by the Association of Chartered Certified Accountants ("ACCA") as a guide to assist employers of ACCA students in Northern Ireland. It should not be relied on as an exhaustive statement of the law, and ACCA makes no representation as to whether or not this document complies with all relevant laws. In addition, the document does not address many of those parts of the employment relationship where the employee's rights are protected by law, for example the right not to be unfairly dismissed, maternity rights, fair employment and other equal opportunities legislation, laws regarding maximum working hours, parental leave, stakeholder pensions and time off for dependants. Independent legal advice must be taken regarding each individual case, including advice on whether a fixed term or contract of indefinite duration is appropriate and whether the clauses in the document are appropriate in the circumstances (in particular the clauses relating to non-solicitation, non-dealing and non-competition). No responsibility for any loss or consequential loss occasioned to any person acting or refraining from acting as a result of this document can be accepted by ACCA. Thank you for your co-operation.
2. Pursuant to Part III Article 33 of the Employment Rights (Northern Ireland) Order 1996 every employee is entitled to receive from his employer a written statement giving particulars of the major terms of his employment within two calendar months of the beginning of his employment. Those paragraphs in the attached draft which are required by this legislation are marked with an asterisk.

## **STANDARD STATEMENT OF PARTICULARS OF EMPLOYMENT FOR ACCA STUDENTS (Contract of Indefinite duration)**

Pursuant to Article 33 of the Employment Rights (Northern Ireland) Order 1996 this statement represents the main terms and conditions of your employment.

\*Name of Student: [ ]  
**("You")**

\*Name of Employer: [ ]  
("the Employer")

You should retain this statement and you are asked to sign the enclosed copy to confirm receipt/indicate your agreement that the particulars contained in the statement accurately represent the terms of your contract of employment. The signed copy will be kept on your personnel file.

### **\*1 COMMENCEMENT OF EMPLOYMENT AND PROBATION**

- 1.1 Your employment commenced on [ ] and no employment with a previous employer counts as part of a period of continuous employment.
- 1.2 The first [ ] months of your employment shall be regarded as a probationary period, during which time your progress will be closely monitored. Provided a satisfactory standard is achieved and maintained your employment will be confirmed in writing at the end of your probationary period. In the event of unsatisfactory progress your employment will not be regarded as confirmed and will be terminated by the Employer giving to you not less than [ ] weeks' notice in writing either during or at the end of probation. The Employer reserves the right, at its discretion to extend your probationary period should it be deemed necessary. During the probationary period your employment may be terminated by you giving to the Employer not less than [ ] weeks' notice in writing

### **\*2 JOB TITLE**

You shall be employed as [ ].

### **\*3 DUTIES**

- 3.1 You are required to undertake the duties as set out in your Job Description attached hereto [*please attach*].
- 3.2 You may from time to time be required to undertake such other duties as the Employer may reasonably require.
- 3.3 You will be responsible to [ ].
- 3.4 During your employment by the Employer you must not engage in any business activity or act as an employee of any other organisation or person without the Employer's written permission.
- 3.5 You warrant that you are entitled to work in the UK without any additional approvals and will notify the Employer immediately if you cease to be so entitled at any time during your employment with the Employer.

\*4 **PLACE OF EMPLOYMENT**

- 4.1 Your place of employment shall be at [ ] or such other place(s) as the Employer may reasonably require.
- 4.2 You may be required to travel within Northern Ireland and overseas on the Employer's business.
- 4.3 [You will not be required to work outside Northern Ireland (or Great Britain) for periods of more than one month during your employment.]  
OR  
During the period you will be working in [specify country outside Northern Ireland] your salary will be paid in [specify currency] and you will be entitled to [specify any additional benefits available during this period] and, upon your return to Northern Ireland, [specify any terms and conditions relating to the employee's return to Northern Ireland].

\*5 **REMUNERATION**

- 5.1 Your salary amounts to £ [ ] per annum. Your entitlement to salary accrues on a daily basis payable monthly (less deductions for

income tax and employee national insurance contributions) in arrears on the last day of the month.

- 5.2 You hereby agree that the Employer is authorised to deduct any sums due to it from you from your salary or any other sums due to you in respect of your employment or its termination.

## 6 **TRAINING POLICY**

- 6.1 The following terms and conditions apply to all students studying for the ACCA examinations. *[Delete as appropriate throughout this paragraph]*

- 6.2 The Employer recommends that you attend day release/link/evening/revision courses run by [ ] for the ACCA examinations.

*or*

The Employer will allow you the freedom to choose how and where you wish to study for the ACCA's examinations.

- 6.3 You are required to attend all courses that you are enrolled on, sit examinations set on these courses, and to attend all examinations that you have entered. You are personally responsible for ensuring that the relevant examination applications reach ACCA by the closing date given on the application form. Any failure to do so must be notified in writing, with reasons, to the Employer within [ ] days.
- 6.4 Where you are required to undertake link exams, these must be completed on the specified dates. Link exams should be completed in the Employer's office under invigilated exam conditions on the due date. If this is not possible due to client work, rearrangements must be agreed no later than [ ] days in advance.
- 6.5 Where you are required to complete link exams, you are expected to achieve the pass marks in all exams. Failure to do so may result in the re-sit of the link exam paper.

- 6.6 If you encounter difficulties with your studies, you must discuss the problem as soon as possible with your course tutor and the Employer so that the problem can be resolved. The Employer may require you to defer an examination attempt if a satisfactory standard is not maintained.
- 6.7 Following an unsuccessful attempt at an examination, you are required to discuss the results and your performance with the Employer, prior to agreeing if and when the next attempt should be made.

### **Financial support**

- 6.8 The Employer expressly reserves the right to recover from you all costs and fees incurred by the Employer in accordance with its Financial Support Policy as set out in paragraph 6.9 below within the previous [ ] month(s)/year(s) *[delete as appropriate]* if, prior to or within [ ] months of admission to membership of ACCA, you have given notice to cease employment with the Employer or have been dismissed either with or without notice pursuant to Clause 1 or 14 of this Agreement.
- 6.9 Without prejudice to the foregoing, the following terms shall apply *[delete as appropriate throughout the following sub-paragraph]*:

#### Student registration fee/annual student's subscription

- a) The initial student registration fee will be paid by the Employer/you .
- b) The annual student's subscription will be paid for by the Employer/you.

#### Examination/Exemption Fees

*[delete as appropriate]*

- a) All examination entry fees will be paid for by the Employer/you.
- or*
- b) The Employer will pay the examination entry fee for your first attempt at an examination paper. You will pay the examination entry fee for any subsequent attempt at an examination paper.

The Employer will reimburse the examination fee borne by you if the examination attempt is then successful.

*or*

- c) The Employer will pay the examination entry fee for your first attempt at an examination paper. You will pay/The Employer will contribute [     ] % towards the examination entry fee incurred in respect of any subsequent attempt at an examination paper.

*or*

- d) The Employer will pay the examination entry fee for your first attempt at an examination paper. The Employer may, at its absolute discretion, pay the examination entry fee in respect of a subsequent attempt at an examination paper, and the said fees will be taken into account at the following salary review.

Course fees/college fees/books/study materials

*[delete as appropriate]*

- a) All reasonable approved course fees/college fees/books/study materials in respect of your first attempt at an examination paper will be paid for by the Employer/you.
- b) The Employer/You will pay the reasonable approved course fees/college fees/books/study materials for your first/second attempt(s) at an examination paper.
- c) You will pay the course fees/college fees/books/study materials for a subsequent attempt at an examination paper. The Employer will reimburse the reasonable approved course fees/college fees/books/study materials borne by you if this subsequent examination attempt is then successful.
- d) You will pay/The Employer will contribute [     ] % towards the cost of reasonable approved course fees/college fees/books/study materials incurred in respect of any subsequent attempt at an examination paper.

- e) The Employer may, at its absolute discretion, pay all reasonable approved course fees/college fees/books/study materials in respect of a subsequent attempt at an examination paper, and the said costs will be taken into account at your next salary review.

#### Travel and accommodation costs

*[delete as appropriate]*

The Employer will pay all reasonable approved travel and accommodation costs including attending the approved courses and examinations associated with your first/second attempt(s) at an examination paper, only to the extent that the cost exceeds the normal costs of travelling between home and the Employer's office.

#### General

During any academic year you are entitled to a maximum of £ [ ] financial support as set out in the above paragraphs 6.8 and 6.9.

#### **Study leave**

- 6.10 The Employer expressly reserves the right to recover from you all salary paid to you as paid study leave in accordance with its Study Leave Policy as set out in paragraph 6.11 below within the previous [ ] month(s)/year(s) if, prior to or within [ ] months of admission to membership of ACCA, you have given notice to cease employment with the Employer or have been dismissed either with or without notice pursuant to Clause 1 or 14 of this Agreement.
- 6.11 Without prejudice to the foregoing, the following terms and conditions shall apply:

##### First Attempt

The Employer will grant paid study leave to sit the examinations and attend a structured study and revision course in respect of your first attempt at an examination paper. Dates when study leave is taken must be agreed in advance.

##### Referred Attempt



- a) The Employer will grant paid study leave to sit the examination paper and attend an approved revision course in respect of a referred attempt at an examination paper. Dates when study leave is taken must be agreed in advance.

*or*

- b) The Employer will grant paid study leave to sit the examinations and [ ] day(s)/week(s) in respect of a referred attempt at an examination paper. Dates when study leave is taken must be agreed in advance.

#### Subsequent attempts

- a) The Employer will not grant paid study leave to sit the examinations or to attend a structured study and revision course in respect of a subsequent attempt at an examination paper.
- b) The Employer will grant study leave of [ ] days/weeks per paper in respect of a subsequent attempt at an examination paper. This study leave must be taken as part of your annual holiday leave. Dates when study leave is taken must be agreed in advance.
- c) Any additional study leave which is granted that is not covered by your annual holiday entitlement must be taken unpaid. Dates when study leave is taken must be agreed in advance.
- d) If you fail an examination and the Employer is satisfied that you were adequately prepared for it, the Employer may, in its absolute discretion, grant paid study leave for a subsequent attempt. Dates when study leave is taken must be agreed in advance.

#### General

In addition to the study leave outlined above, during the academic year period you are entitled to a maximum of [ ] days/weeks paid study leave. Dates when study leave is taken must be agreed in advance.

#### **Practical experience and training records**

- 6.12 The Employer will ensure that you obtain practical experience covering a wide range of clients. This will introduce you to a variety of accounting matters and enable you to use appropriate techniques.
- 6.13 You are required to maintain a Trainee Development Matrix ("TDM"), or any other training record specified by ACCA in accordance with the guidance notes for completion issued by ACCA.
- 6.14 Your progress towards ACCA membership will be reviewed at least once every twelve months, largely on the basis of your TDM, or any other training record specified by ACCA. This will include the review and sign off of the ACCA performance objectives and will be recorded in your TDM.
- 6.15 You must make your TDM, or any other training record specified by ACCA, available to the Employer and to ACCA when requested.

\*7 **HOURS OF WORK AND OVERTIME**

- 7.1 Your normal working hours are as follows:

Monday to Friday: [ ] to [ ] with [ ] hour(s) off for lunch.

- 7.2 You are required to work such hours as are necessary to complete satisfactorily your duties. Accordingly overtime is to be worked as and when required. There are no overtime payments/You will be paid [ ] per hour/given time off in lieu for each hour of overtime worked provided advance authorisation is obtained from [ ]. [~~delete as appropriate~~]
- 7.3 For the purposes of the Working Time Regulations (Northern Ireland) 1998, it is not intended that you will be required to work on average in excess of 48 hours per week averaged over a period of 17 weeks. However, you agree to work in excess of an average of 48 hours per week should the Employer require you to do so. If you wish to terminate your agreement to opt out of the 48-hour average limit, you are required to give the Employer 3 months' written notice of your intention to do so.

8 **TIMEKEEPING**

You are required to attend the office as specified under paragraph 7. If unable to do so you are required to notify [ ] immediately.

\*9 **PENSIONS**

*Either*

The Employer does not operate a pension scheme applicable to your employment, however it shall facilitate your access to a designated stakeholder pension to the extent it is required to do so as a matter of law.

*Employers please note: Employers with five or more employees who do not operate any pension arrangements are obliged to designate and offer access to a stakeholder pension scheme unless they are exempt from this requirement.*

*or*

The Employer operates a contributory pension scheme [commencing after [one] year's employment]. Details can be obtained from [ ].

A contracting-out certificate is/is not in force *[delete as appropriate]*.

\*10 **COLLECTIVE AGREEMENTS**

10.1 *[Particulars should be given of any Collective Agreements which directly affect the terms and conditions of the employment including, where the Employer is not a party, the persons by whom they were made.]*

*or*

*[If there are no Collective Agreements, state here "There are no Collective Agreements which directly affect the terms and conditions of your employment."]*

\*11 **HOLIDAYS AND HOLIDAY PAY**

- 11.1 The Holiday Year runs from [1 January to 31 December].
- 11.2 From the commencement of your employment your paid holiday entitlement will be at the rate of [ ] days per calendar year plus Bank and other statutory holidays.
- [Please note that from 1 April 2009, employees are entitled to 5.6 weeks paid holiday which equates to 28 days annual leave for a full time employee which may be inclusive of bank and public holidays.]***
- 11.3 Should you leave the Employer before earning the holiday entitlement you have taken, a deduction will be made from your final salary payment equivalent to the amount of time so taken.
- 11.4 Holidays not taken by the end of the applicable holiday year may not be carried forward to the following holiday year without the Employer's written permission or unless required by law. Payment will not be made for holidays not taken at the end of the Holiday Year.
- 11.5 Holidays may only be taken at times convenient to the Employer as previously arranged by reasonable notice.
- 11.6 If you leave the Employer with some holiday entitlement under 11.2 above not taken in the current Holiday Year, you will be paid on your last day of employment in addition to any other sums due to you, a sum representing pay for the number of days not taken. This will be calculated on a pro-rata basis.
- 11.7 The Employer reserves the right to amend or alter the conditions of holiday entitlement at its discretion.

## **12 ABSENCE DUE TO SICKNESS OR INJURY**

- 12.1 A self-certification system operates for absence from work due to sickness and injury not exceeding [ ] days (including weekends).
- 12.2 If you cannot attend work because of sickness or injury you must, unless there is some good reason to the contrary, advise your manager of the reason for non-attendance and the anticipated length of absence, by 9.30am on the first working day of absence. Failure to do so may result

in sickness pay not being paid and/or disciplinary action being taken against you.

- 12.3 Immediately on your return to work you must obtain, complete and return to your manager before the end of the day of your return to work, a self-certification form (or Doctor's Certificate for periods exceeding [ ] days).
- 12.4 Sickness or injury absence exceeding [ ] days (including weekends) must be covered by a Doctor's Certificate. This Certificate, which can be obtained from your doctor, should be forwarded to the Employer as soon as possible. Continued absence must also be covered by further medical certificates on a regular basis.
- 12.5 On return to work after an absence of more than [seven] calendar days you must present a fit note from your doctor stating you are fit to resume work.
- 12.6 All sickness or injury absence will be entered on your employment record.
- 12.7 The Employer operates the Statutory Sick Pay scheme and you are required to co-operate in the maintenance of necessary records for the purposes of calculating your entitlement to Statutory Sick Pay. "Qualifying days" are those days on which you are normally required to work.
- 12.8 During sickness you will receive sick pay from the Employer at your normal rate of pay for a total of [ ] weeks sickness followed by a further [ ] weeks sickness at half the normal pay in any period of 52 weeks. Payment thereafter will be at the Employer's discretion. There will be deducted from sickness pay an amount equal to SSP or State Sickness Benefit if applicable.
- 12.9 The Employer reserves the right to require you to undergo a medical examination at its request after [ ] weeks absence due to sickness. The Employer will pay the cost of any such examination and all information given in connection with it and any report upon it shall be fully disclosed to the Employer.

12.10 The Employer reserves the right not to pay you any such pay if you fail to comply with the above procedures regarding provision of evidence of illness or the absence and reporting procedure.

### 13 **DISCIPLINARY AND GRIEVANCE PROCEDURES**

Your attention is drawn to the disciplinary and grievance procedures applicable to your employment, which are available from [position]. These procedures do not form part of your contract of employment.

### \*14. **NOTICE OF TERMINATION OF EMPLOYMENT**

Without prejudice to the provisions regarding the Probationary Period set out in Clause 1 above, and save in cases of gross misconduct or by agreement, this contract may be terminated at any time by the following periods of notice given in writing:-

#### 14.1 Employer's Notice to You

\*Less than 1 month's service - nil

\*Continuous service from 1 month to 2 years – 1 week

\*More than 2 years' service – 1 week for each year of continuous employment up to a maximum of 12 weeks.

*\*N.B. Please note that these are minimum notice periods set by law; longer contractual periods may be stipulated.*

#### 14.2 Your Notice to the Employer

[ ] weeks.

#### 14.3 During any period of notice, you agree that the Employer may be entitled at its absolute discretion to:

- (a) require you not to carry out your duties or to exercise your responsibilities under this agreement during the remaining period of your notice period (or any part of such period);

- (b) require you not to attend your place of work or any other premises of the Employer during the remaining period of your employment (or any part of such period);
- (c) require you not to make contact with any employees, agents or customers or clients of the Employer except as directed by the Employer during the remaining period of your employment (or any part of such period);
- (d) require you to work from home and/or to carry out exceptional duties or special projects or special projects outside the normal scope of your duties and responsibilities.

14.4 The Employer at its absolute discretion reserves the right to terminate your employment with immediate effect and may at any time pay in lieu of any notice of termination or part thereof (whether notice is given by you or by the Employer). Such payment will consist of salary only and you will have no entitlement to any other benefits.

14.5 [The Employer may also terminate your employment as follows:-

- (a) by giving you notice of termination in writing in accordance with this clause 14 [or by giving you [ ] months notice in writing] if in its sole discretion, it decides that you lack the capability to progress to membership of ACCA. Lack of capability will be demonstrated by any of the following:
  - i) poor performance at work, provided you have received two prior written warnings and reasonable time for improvement;
  - ii) failing any or all of the ACCA examinations twice; or
  - iii) failing all or any of the ACCA examinations once when you have also shown poor performance at work and provided you have received one prior written warning and reasonable time for improvement.]

Any dismissal under this clause 14.6 will be in accordance with the provisions of the Employer's Disciplinary Procedure (which is available from [position]).

15. **Data Protection**

15.1 You agree that personal data (other than sensitive personal data) as defined in the Data Protection Act 1998, relating to you and your employment may to the extent that it is reasonably necessary in connection with the employment or the business of the Employer be collected and held (in hard copy and computer readable form) and processed by the Employer, be disclosed or transferred to other employees of the Employer, to any other persons as may be reasonably necessary, or as otherwise required or permitted by law.

15.2 You agree that the Employer may process sensitive personal data relating to you, including medical details and details of gender, religious belief, race and ethnic origin. Personal data relating to gender, religious belief, race and ethnic origin will be processed by the Employer only for the purpose of monitoring the Employer's Equal Opportunities Policy with a view to enabling equal opportunities to be promoted and maintained. You agree that the Employer may disclose or transfer such sensitive personal data to other persons if it is required or permitted by law to do so, for the purpose of monitoring the Employer's Equal Opportunities Policy.

16. **CONFIDENTIALITY**

16.1 You shall not use or disclose to any third person either during or at any time after the period of your employment with the Employer any documents, confidential facts or information or trade secrets relating to the business or affairs of the Employer which come to your knowledge during such period, nor shall you make or keep any copies of documents or extracts therefrom. For the avoidance of doubt this restriction does not apply to:

- (a) prevent you from making a protected disclosure within the meaning of Part VA of the Employment Rights (Northern Ireland) Order 1996;
- (b) confidential information which is or becomes in the public domain other than through your unauthorised disclosure; or
- (c) use or disclosure that has been authorised by the Employer, is required by law or by your employment.



16.2 You will not upon termination of your employment take with you or retain any records of any kind pertaining to the Employer's clients or any other information or any papers, charts, bulletins, reports, drawings, blueprints, or models of any kind or any copies or extract therefrom. Any and all such items shall be deemed at all times to belong to the Employer and shall be surrendered to the Employer on demand. The Employer shall be entitled to withhold any salary or other sum due to you until such time as any such demand is met to its satisfaction.

16.3 Nothing contained in this clause shall limit, in any way, any legal or equitable rights which the Employer would have in the absence of this clause concerning the matters referred to in paragraphs 16.1 and 16.2 below.

17 **NON SOLICITATION, NON-DEALING AND NON-COMPETITION**

You hereby undertake with the Employer without prejudice to your other liabilities under this contract that during the currency of this contract and for a period of [ ] months thereafter: -

- a) you will not either on your own account or for any person, firm, company or organisation directly or indirectly employ, solicit or endeavour to solicit or entice away from the Employer any member of staff with whom you worked at any time during the period of [ ] months prior to the termination of this agreement, whether or not such person would commit any breach of contract by reason of leaving their employment.
- b) you will not directly or indirectly solicit or entice away from the Employer or deal with any client who is or was a client or customer of the Employer or in the habit of dealing with the Employer and with whom you had personal dealings in the last [ ] months preceding termination of this contract.
- c) you will not directly or indirectly be concerned or engaged in any business which deals with any such client.

18 **THE EFFECT OF ENDING THE EMPLOYMENT**

The ending of your employment will not affect any rights the Employer has against you arising from any breach of this contract which occurred before or after your employment ended.

## 19 CHANGES TO TERMS AND CONDITIONS

The Employer reserves the right to make reasonable changes to your terms and conditions of employment. You will be informed in writing of any change as soon as possible and in any event within one month of the change.

I have read and accepted all the foregoing terms, in particular paragraphs 16 and 17, and accept that these terms are reasonable and protect a legitimate business interest, as the Employer works in a market in which confidentiality is of the utmost importance and in which employees are made aware of a high level of confidential information concerning the Employer's business and its relations with its clients, which it needs to protect.

I, the Employee, acknowledge that I have received a statement of the particulars of my employment as required by the Employment Rights (Northern Ireland) Order 1996 and confirm that these constitute my contract of employment with the Employer.

SIGNED: ..... (on behalf of the Employer)

DATE: .....

SIGNED: ..... (Employee)

DATE: .....