



## KAIZEN GROUP SERVICES: TERMS & CONDITIONS OF ENGAGEMENT

Kaizen Business Services Limited is regulated by the Chartered Institute of Management Accountants (CIMA) and Darren Trice is a CIMA Member in Practice (MiP).

Members in Practice of the Chartered Institute of Management Accountants ("CIMA" or "the Institute") subscribe to the promotion of high standards, ethical awareness and best practice. As part of those standards, engagement terms are issued and agreed prior to any work being undertaken.

This document sets out the terms on which our services will be provided. Please read all the information carefully and contact us if you have any concerns or require clarification.

In this document, "we", "us" and "our" relate to this accountancy practice and "you" and "your" relate to you, the client.

### Scope of Services

Our services will be provided by a designated member of our team and we will advise you of any proposed change. The services to be provided, timescales and fees are listed in Annex 1 (Schedule of services) which will be emailed to you via our e-sign service. Any updates or additional services will be confirmed by e-mail and will form part of our agreement.

### Responsibilities

Our responsibilities are to:

- Observe the Laws of CIMA.
- Keep and maintain records of work completed and make them available to you upon request.
- Provide regular reports on the progress of any work being completed on your behalf.
- Raise any issues or concerns that may be found during the term of the engagement.
- Return any information owned by you within 7 working days upon termination of the engagement and once payment for work carried out by the practice has been made.
- Keep records in compliance with the Data Protection legislation.

Your responsibilities as the client are to:

- Provide the following proof of identity, current address and business details as required by anti-money laundering regulations:
  - A utility bill dated within the last three months
  - Passport or driving licence of all named directors/partners/principals
  - Certificate of Incorporation (if a Ltd company)
  - A valid Companies House Director Verification Code for each director where required
- Ensure that records of your business activities are correct and maintained to meet the requirements of regulatory authorities.
- Disclose all relevant information to enable us to complete the work within agreed timescales as set in our service schedules.
- Allow full and free access to all financial and other records held by yourselves or third parties.

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### **Ethical Conduct**

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All CIMA management accountants work within the framework of the CIMA Code of Ethics [www.aicpa-cima.com](http://www.aicpa-cima.com) The code requires accountants to comply with the principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

As CIMA management accountants we have a duty to observe the highest standards of conduct and integrity, and to uphold the good standing and reputation of the profession.

The duty of a professional accountant is not exclusively to satisfy the needs of an individual client or employer. In complying with the ethical requirements of the CIMA Code of Ethics the professional accountant is obliged to act primarily within the public interest.

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### **Fees**

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Our fees are based on time spent, complexity of work and employee skill level required. Annex 1 lists the services we agree to supply on a fixed or variable basis. Any additional work required which is not covered by these terms will be agreed with you and confirmed by e-mail.

Payment of fees rendered by invoice are due within 7 working days from the date of invoice. Interest may be applied to any overdue accounts at a rate of 3% per month. Where payment remains outstanding, we reserve the right to withhold services, documents and information, cease work on your account and terminate the engagement until all amounts have been settled.

Any expenses incurred whilst working on your behalf will be charged and appropriate records will be kept and will be available for inspection. Such expenses may include the use of meeting rooms and other facilities, internal printing, courier charges, and international but not national telephone calls.

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### **Holding Client Monies**

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Client money is held in an account separate from the practice. Interest will only be paid once it exceeds £1.00 to avoid disproportionate administration costs. We recommend that you also view CIMA's Client Money Regulations which can be found on the institute's website.

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## Retaining and Accessing Records

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Any information produced or relating to the work we undertake for you will be returned to you and should be kept for a period of no less than 6 years from the end of the tax year in question.

You agree that any work completed and work in progress for which payment is outstanding will be held by us until all fees relating to it have been paid.

Client identification and verification records (for example, documents confirming your identity or address) will be retained by us for a minimum of five years after the end of our engagement, in line with legal, regulatory, and professional obligations. After this period, such data will be securely deleted or anonymised unless continued retention is required for legal, regulatory, or professional purposes.

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## Confidentiality and Conflicts

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We agree never to share information relating to your business with any third party without prior consent, unless required to do so by law or to comply with regulations or quality control reviews. Likewise, you agree not to use or copy or allow use of the output of the work we do for with a third party without our prior permission.

You recognise that we may have to stop providing services in the event that a conflict arises between our duties to you and to another client. You will notify us if you have any reason to believe that such a conflict has arisen or may arise.

We may communicate with you electronically and you accept the risks associated with such communications, except anything arising through our negligence or wilful default.

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## Legislation and Compliance

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We are obliged by law and by CIMA to undertake checks to ensure that you and your business are operating lawfully. By agreeing to our terms of engagement you accept that we are authorised to complete such checks as necessary.

Under Money Laundering Regulations it is a criminal offence if we do not report suspicious transactions or if we inform a client that a report has been made against them.

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## Use of Artificial Intelligence (AI)

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To enhance efficiency and accuracy, we may utilise secure AI-powered tools in areas such as document drafting, data analysis and administrative processes. Any AI systems we use are chosen with regard to data protection, confidentiality and regulatory compliance. Your data will only be processed through AI tools where it is safe and appropriate to do so, and all outputs are reviewed by a qualified member of our team. AI tools assist our work but do not make decisions on your behalf, nor do they replace our professional expertise or responsibilities. Any AI tools used will not use your data

for model training, and data will only be shared with AI processors that meet strict security and UK GDPR compliance standards

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## Liability

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As Chartered Management Accountants, we have a duty of care to you and we must observe the highest standards of conduct and integrity. Our services to you will only be completed by an accountant fully competent to perform such work and who holds current Professional Indemnity Insurance.

Where any loss or damage occurs as the result of you providing misleading, incomplete or false information no liability will be accepted.

The advice we give you is not to be used by a third party without written consent. The practice also accepts no legal responsibility from third party use of the financial information provided by us.

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## Complaints and Disputes

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We want you to be entirely satisfied with the services provided to you. If, however, you are not, please refer to the Complaints Handling Procedure in Annex 2. Any disputes arising from our engagement by you will, subject to the procedure in Annex 1, be governed by English law.

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## Continuity Arrangement

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In the event that we become unable to provide the services agreed through incapacity or death, a Continuity Arrangement has been made with Glenn Aitken FCA. The purpose of this agreement is to look after your interests by providing continuity of services. You will be contacted in the event of such circumstances arising and you will have the option to decline to be covered by these arrangements.

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## Termination

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You or we may terminate our engagement by giving 1 months' written notice. All documents and information provided by you will be returned to you within 7 working days of receipt of the notice provided that all outstanding fees have been paid.

### Signed on behalf of Kaizen Business Services Limited



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Darren Trice [CIMA MiP]

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Before any work can be undertaken on your behalf, you are required to confirm acceptance of these terms of engagement by signing and returning Annex 1 (Schedule of services) which will be emailed to

you via our e-sign service. Continued engagement with our services constitutes acceptance of these terms. Please retain a copy for your own records.

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## **ANNEX 2 - Complaints Procedure**

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### **1. Purpose**

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We at Kaizen Business Services Limited are committed to upholding best practice through a high-quality service to all our clients. This Annex sets out the procedure we will operate in dealing with complaints arising from the provision of services under our letter of engagement.

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### **2. Raising an Issue**

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In the first instance please contact Darren Trice FCMA CGMA, Tel: 01482 772261 or E-mail [darren@kaizenconsulting.co.uk](mailto:darren@kaizenconsulting.co.uk) to discuss any concerns you have, so that the matter can be looked into immediately.

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### **3. Making an Informal Complaint**

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An informal complaint can be made to Darren Trice FCMA CGMA Tel: 01482 772261 or E-mail [darren@kaizenconsulting.co.uk](mailto:darren@kaizenconsulting.co.uk) or by speaking face to face at Kaizen Group @ The Business Hub, Active+, Harpings Road, Hull, HU5 4JF. If the matter is not resolved at this stage, and you have not already issued a complaint in writing, you should do so. Please include specific details so that the matter can be thoroughly investigated.

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### **4. Making a Formal Complaint**

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Upon receipt of your written formal complaint an acknowledgement will be sent to you within 7 working days. The name and contact details of the person who will be dealing with your case will be supplied to you at this point.

Within 14 working days from receipt of your written complaint you will receive in writing a summary of our understanding of your complaint. You will be asked at this time to provide any further evidence or information regarding the complaint and to confirm that we have understood all your concerns.

Following such confirmation, we will investigate the matter and write to you in reply within 7 working days unless it becomes apparent to us that the investigation may not be completed within this timescale. In these circumstances, a written explanation will be sent to you including a progress report. When a substantive reply is sent to you, a summary of findings will be included along with details of any further action to be taken.

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## **5. If you are not satisfied**

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For service-related matters involving a CIMA member in Practice in the UK, you may wish to know that CIMA offers an independent Alternative Dispute Resolution (ADR) facility for members of the public. If in the context of your dealings with us or the handling of your complaint, you believe that a member of CIMA has been guilty of misconduct, you may lodge a complaint with the Professional Conduct department of the Institute. Further information on ADR or making a complaint about alleged misconduct can be found on the CIMA website at [www.aicpa-cima.com](http://www.aicpa-cima.com)