

KAIZEN GROUP LIMITED: TERMS & CONDITIONS OF ENGAGEMENT

Darren Trice FCMA CGMA is a CIMA Member in Practice (MiP) and is regulated by the Chartered Institute of Management Accountants (CIMA). Kaizen Group Limited provides accountancy services under his supervision.

CIMA Members in Practice promote high professional standards, ethical awareness and best practice. Engagement terms are issued and agreed before work begins.

These terms explain our working relationship and should be read together with your Engagement Letter and agreed Schedule(s) of Services. Please contact us if anything is unclear.

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

Scope of Services

The services, periods covered, timescales and fees are set out in your Engagement Letter and agreed Schedule(s) of Services. These documents will be provided through our electronic signing service. We will identify your main contact and advise you of any proposed change. Additional services and their fees must be agreed in writing, including by email, before work begins.

Responsibilities

Our responsibilities are to:

• Observe the Laws of CIMA and applicable professional and ethical standards.
• Carry out the agreed services with reasonable skill and care, using suitably competent staff and appropriate supervision.
• Maintain records of our work and provide agreed reports and deliverables. Our internal working papers remain our property unless otherwise agreed.
• Keep you informed of material progress and issues relevant to the agreed work.
• Return your records in accordance with the Retaining and Accessing Records and Termination sections below.
• Protect personal information and maintain records in accordance with applicable data protection and anti-money laundering requirements. Kaizen Group Limited is the data controller for personal data it processes for its own practice purposes. Our client Privacy Notice, provided separately, explains how we

use personal data and your rights. Where we act as a processor, for example for certain payroll services, the applicable service schedule will set out the required data processing terms.

Your responsibilities as the client are to:

• Provide identity, address and business information reasonably required for anti-money laundering and other mandatory checks.
• Maintain accurate and complete business records and remain responsible for management decisions and your statutory filing and payment obligations.
• Provide complete and accurate information, explanations and approvals by the dates agreed in the Schedule(s) of Services. Tell us promptly about relevant changes. Late or incomplete information may affect our ability to meet deadlines; we will advise you where reasonably practicable.
• Arrange access to relevant records held by you or authorised third parties, and review and approve accounts, returns and other documents where required before submission.

Ethical Conduct

Darren Trice FCMA CGMA is a CIMA Member in Practice. Our services are provided under his supervision in accordance with the CIMA Code of Ethics, available at www.aicpa-cima.com. Its principles are integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We will uphold the professional standards applicable to our work and the good standing of the profession.

Our professional responsibilities extend to the public interest and may require action that goes beyond the wishes of an individual client.

Fees

The agreed fees or charging basis are set out in the Schedule(s) of Services. Fixed fees apply to the agreed scope and assumptions. Variable fees reflect time spent, the complexity of the work and the skills required. VAT will be added where applicable. Additional work and any change to the agreed fees will be discussed and agreed in writing before it is undertaken.

Invoices are payable within 7 working days of the invoice date unless a different arrangement is agreed in writing. Interest may be charged on overdue sums at 3% per month, calculated as simple interest on the outstanding principal and apportioned for part months. We may suspend work or terminate the engagement for non-payment after written notice, subject to our legal and professional obligations. We will identify affected deadlines where reasonably practicable. Any right to retain documents is limited as explained below.

Reasonable expenses incurred on your behalf may be charged in addition to our fees. We will agree material or unusual expenses with you in advance and provide supporting details on request.

Holding Client Monies

If we agree to hold client money on your behalf, it will be held separately from the practice's own funds and handled in accordance with CIMA's Client Money Regulations. We will explain the arrangements, including any interest entitlement, before accepting the money. Payments for our invoices are not client money merely because they are paid in advance.

Retaining and Accessing Records

We will return records belonging to you within 7 working days after the engagement ends, or earlier on reasonable request, subject only to a lawful right to retain particular documents. Copies may be retained where legally permitted or required. We will cooperate with an authorised successor adviser in accordance with our legal and professional obligations.

You should retain your business and tax records for the periods required by the relevant legislation, as explained in the applicable service schedules. Our internal working papers remain our property. Client-owned records and agreed deliverables will be supplied in accordance with our engagement and legal and professional obligations.

We may retain particular documents for unpaid fees only where a lawful right of retention exists. We will not apply a blanket restriction to all your records, nor withhold company statutory accounting records where retention is not legally permitted. Any retention will be considered individually and will not override our legal or professional duties.

We retain identification and verification records obtained for anti-money laundering purposes for the period required by law, normally five years after the business relationship ends. At the end of the required period, the relevant personal data will be securely deleted unless a specific exception permitted by law applies. Retention of other engagement records is explained in our client Privacy Notice.

Confidentiality and Conflicts

We will keep information about you confidential. We may disclose information with your authority, where required or permitted by law or professional obligations, or to appropriately bound service providers, subcontractors, professional advisers, insurers and quality reviewers where necessary for our services or practice administration. Relevant sharing of personal data is explained in our client Privacy Notice. You may use and share our deliverables for their agreed purpose, including applicable HMRC and Companies House filings. Third-party reliance is addressed in the Liability section.

We will consider actual or potential conflicts of interest and discuss appropriate safeguards where possible. We may need to decline or cease services if a conflict cannot be managed consistently with our professional obligations. Please tell us promptly if you become aware of a possible conflict.

We may communicate electronically, including by email and secure client portal. We will use appropriate safeguards for confidential or sensitive information. Ordinary email carries security risks. Your acknowledgement of these risks does not exclude our responsibility for negligence or wilful default. Please notify us promptly of any changes to your contact details.

Legislation and Compliance

We undertake identity verification, customer due diligence and other checks required by law and our professional obligations. You agree to provide the information reasonably needed for those checks. Our work does not constitute a general review or guarantee that your business complies with every legal or regulatory requirement.

We comply with applicable anti-money laundering, counter-terrorist financing and counter-proliferation financing legislation. Where required, we may disclose information to the relevant authorities without your consent. The law may prevent us from telling you about a disclosure or explaining why work has been delayed, suspended or stopped. If you suspect that anyone associated with this practice is involved in money laundering and do not wish to raise your concerns with us directly, you may make a confidential disclosure to CIMA.

Use of Artificial Intelligence (AI)

We may use AI-assisted tools for tasks such as drafting, analysis and administration. Before using client information, we assess confidentiality, security, data protection and the provider's terms and settings. We will not submit confidential client information to tools that use it to train general models. Outputs used in our services are checked by suitably competent staff. AI does not replace our professional judgement or responsibility. Relevant processing and sharing of personal data is explained in our client Privacy Notice.

Liability

We will perform the agreed services with reasonable skill and care. Work will be undertaken by suitably competent staff with appropriate supervision. The practice maintains professional indemnity insurance appropriate to its professional obligations.

We are not responsible for loss to the extent it is caused by inaccurate, incomplete or misleading information supplied by you, or your failure to meet the responsibilities agreed with us. This does not exclude our responsibility for our own negligence. Nothing in these terms excludes or limits liability for fraud, fraudulent misrepresentation, death or personal injury caused by negligence, or any liability that cannot lawfully be excluded or limited.

Our advice and deliverables are prepared for you and the agreed purpose. Sharing them does not create a duty of care to a third party. No third party may rely on them unless we expressly agree in writing. A permitted disclosure to HMRC, Companies House or another recipient does not itself constitute an agreement to third-party reliance.

Complaints and Disputes

If you are dissatisfied with our services, please follow the Complaints Procedure included at the end of these terms and conditions. This agreement is governed by English law, and the courts of England and Wales will have jurisdiction, subject to any mandatory legal rights that apply.

Continuity Arrangement

Darren Trice has a continuity arrangement with Glenn Aitken FCA to help protect your interests if incapacity or death prevents him from overseeing the agreed services and the practice cannot otherwise continue them. We may provide the information needed to give effect to that arrangement, subject to confidentiality and data protection safeguards. You will be contacted if it is activated and may decline continuing services under it.

Termination

Either party may terminate this engagement by giving one month's written notice. We may suspend services or terminate sooner where non-payment, a conflict, failure to provide required information or legal or professional obligations makes this necessary. We will give reasonable written notice where practicable and permitted by law. You remain liable for fees and agreed expenses properly incurred up to termination. We will confirm the work completed, outstanding matters and any known affected deadlines.

Acceptance

Before work begins, please accept the Engagement Letter and the applicable Schedule(s) of Services through our electronic signing service. Acceptance includes these Terms and Conditions. Once accepted, our engagement will continue for subsequent accounting periods or tax years for the recurring services agreed in the applicable Schedule(s) of Services, unless terminated by either party. Your continued instruction confirms that the agreed terms remain in effect, and a new Engagement Letter will not normally be issued each year.

Any changes to our services, fees or terms will be notified to you and agreed in writing. We will retain the version agreed with you; publishing an updated version on our website does not automatically change an existing engagement. Please retain your accepted documents for reference.

Your Engagement Letter, the agreed Schedule(s) of Services, these Terms and Conditions and the Complaints Procedure form the agreement between us. If there is a conflict, the specific provisions of your Engagement Letter and service schedules take precedence over these general terms. Our client Privacy Notice explains personal data processing and is supplied separately.

Signed on behalf of Kaizen Group Limited



Darren Trice FCMA CGMA | CIMA Member in Practice

Complaints Procedure

1. Purpose

This procedure explains how we handle complaints about services provided under your engagement with Kaizen Group Limited. We aim to investigate concerns fairly and promptly.

2. Raising an Issue

Please contact Darren Trice FCMA CGMA on 01482 772261 or email darren@kaizenconsulting.co.uk so that we can look into your concerns promptly.

3. Making an Informal Complaint

You may raise a concern by telephone, email or in person at Kaizen Group, The Business Hub, Active+, Harpings Road, Hull, HU5 4JF. If the issue remains unresolved, please send a written complaint with details of what happened and the outcome you are seeking. You may make a formal complaint directly without first using the informal stage.

4. Making a Formal Complaint

We will acknowledge your written complaint within 7 working days and tell you who will handle it. Where the complaint concerns Darren, we will consider how to arrange an appropriately impartial review.

Within 14 working days of receiving your complaint, we will send a summary of our understanding and ask for any further information needed. Please tell us if we have misunderstood any aspect of your complaint.

After receiving your confirmation and the information needed, we aim to send a substantive response within 7 working days. If more time is needed, we will explain why, provide a progress update and give an expected response date. Our response will explain our findings and any proposed action.

5. If you are not satisfied

If you remain dissatisfied with a service or fee dispute, we will discuss whether independent mediation or another suitable alternative dispute resolution process could help. Information about available routes is provided on CIMA's website at www.aicpa-cima.com/resources/landing/information-on-alternative-dispute-resolution. Any referral will be subject to the relevant scheme's availability and terms.

If you believe an individual CIMA member has committed professional misconduct, you may contact CIMA's Professional Conduct department. Information is available at www.aicpa-cima.com/resources/landing/how-to-make-a-complaint-of-misconduct. CIMA's conduct process does not determine contractual or fee disputes and cannot require client compensation. This procedure does not prevent you from exercising your legal rights.

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