

Client Approval and Responsibility Statement

Applies to accounts, tax returns, VAT returns, payroll, CIS and other filings.

Please read this statement before approving any documents we prepare for you.

1. Information you provide

We prepare your accounts and returns using the information, records and explanations you provide. You are responsible for ensuring that:

- All income, sales and other receipts are declared.
- All expenses and claims are genuine and allowable.
- Personal or private expenditure is clearly identified.
- Bank accounts, loans, wages, dividends and other relevant financial information are complete and accurate.
- Any unusual transactions or changes in circumstances are brought to our attention.

We do not carry out an audit unless separately agreed. Although we take reasonable care when preparing your accounts and returns, our work is not designed to identify every possible error or omission.

2. Business Expenses and Supporting Records

You must ensure that expenses claimed relate to your business and meet the relevant tax rules.

Where requested, you must explain the business purpose of expenditure and provide supporting information.

You remain responsible for retaining suitable records, including invoices, receipts, bank statements and other relevant evidence.

HMRC may request evidence or challenge expenses included in your return. Expenses that cannot be adequately supported may be disallowed, resulting in additional tax, interest or penalties.

GMS reserves the right to exclude or query expenditure where we reasonably consider that further explanation or supporting evidence is required.

3. Reviewing and Approving Your Documents

Before approving any filing, please check the documents we send you carefully.

In particular, ensure that:

- All income and expenses are complete and accurate.
- Personal expenditure has been correctly identified.
- Tax calculations, balances and other relevant financial information are correct to the best of your knowledge.
- You have informed us of anything missing, incorrect or uncertain.

Company Number: 12475920 VAT Number: 502700738

Services Include:

Personal and Business Tax Returns, Payroll, Book-Keeping, Management Accounts

We will not submit documents requiring your approval until it has been received.

Where information, explanations or approval remain outstanding, we may be unable to finalise or submit your documents.

Please respond promptly to our requests. Delays in providing information or approval may result in missed filing deadlines or penalties.

4. Tax Payments and Liabilities

You remain responsible for ensuring that any tax, VAT, PAYE, CIS, National Insurance, Corporation Tax or other liabilities are paid by the relevant deadlines.

Tax calculations provided by GMS may not reflect other balances, previous payments, interest or adjustments held on your HMRC account.

For Self-Assessment, additional payments on account may also be required towards the following tax year.

Please check your HMRC account and payment deadlines carefully.

5. Errors, Corrections and Additional Work

If you discover an error or missing information after approving or submitting a return, please notify us promptly.

HMRC and other authorities may review or challenge previously submitted information.

Amendments, enquiries, additional investigations, reconstruction of records and other work outside our agreed services may incur additional fees in accordance with our engagement terms.

6. Our Responsibility

GMS Business Accountants Ltd will exercise reasonable care and skill when carrying out the agreed services.

We rely on the accuracy and completeness of the information you provide and are not responsible for losses arising from inaccurate, incomplete, late or misleading information supplied by you, except where caused by our own failure to exercise reasonable care and skill.

Our responsibilities are also subject to the terms of our agreed engagement.

Nothing in this statement excludes or restricts liability where doing so would be unlawful.

7. Your Approval

By confirming approval by email, you confirm that:

- You have reviewed the documents provided.
- The information is complete and accurate to the best of your knowledge.

Company Number: 12475920 VAT Number: 502700738

Services Include:
Personal and Business Tax Returns, Payroll, Book-Keeping, Management Accounts

- You have disclosed all relevant income and identified any personal expenditure.
- You have informed us of any outstanding errors, omissions or uncertainties.
- You understand your responsibility for retaining supporting records and paying any tax liabilities.
- You authorise GMS Business Accountants Ltd to submit the relevant documents, where submission forms part of our agreed services.

Suggested email approval:

"I confirm that I have reviewed the documents provided and approve submission. The information is complete and accurate to the best of my knowledge, and I understand my responsibilities as set out in the GMS Client Approval & Responsibility Statement."