

## **Warrington Accounting**

Warrington Accounting (WA) is a professional accounting practice established in 2020 and based in the Upper Highway area of KwaZulu-Natal.

The firm is headed by Heather Warrington, a registered Chartered Accountant (SA) and Sole Practitioner of WA. She is supported by Lynn Kidd, an experienced Accounting and Tax Consultant with extensive expertise across various industries.

Together, they form a dynamic and proficient team committed to delivering high-quality accounting, taxation, and advisory services

## **The Terms of our Engagement**

The work we agree to perform for you and for which we will be responsible ("the specified work") will be set out in an engagement letter to you.

You are not entitled to rely on any opinions, reports or statements given or made by us when carrying out any work for you, unless these comprise the final versions of the work specified in the engagement letter and are in writing. No oral opinions, reports or statements given or made by us may be relied upon at all.

All work we perform for you is for your benefit only. You are entitled to disseminate this work, including the final versions that this comprises to any third parties, unless disclosure is expressly permitted in our engagement letter or any supplementary written correspondence from Heather Warrington.

Various disruptions may influence the continuity of our engagement. Whilst we will try to ensure that continuity is not affected, we give no warranty or guarantee of this.

We retain ownership of the paper and electronic documentation obtained or prepared by us when carrying out any work for you, including Intellectual Property contained therein.

We are under no obligation to update any work done for you after completion thereof unless otherwise agreed in our engagement letter or where we are required to do so in terms of our professional obligations.

Where the delivery of the services requires information from, or the co-operation of officials and your employees, you undertake to use your best efforts to ensure that your director(s), management, officials and employees are available when required and that they provide the necessary information and co-operation on a timely basis. Reasonable facilities and access to data and information will be provided for by you.

Any advice, opinion, statement of expectation, forecast or recommendation supplied by us will not amount to any form of guarantee or warranty of future events or circumstances.

## **Fees**

Fees will always be quoted up front and agreed to prior to the commencement of the work specified.

Please be advised that costs and time spent in legal matters or proceedings arising from our engagement such as subpoenas, testimony or consultation involving private litigation, arbitration or government regulatory enquiries at your request or by subpoena, will be billed for separately.

All invoices are payable within **14 days** of the invoice date, unless otherwise agreed in writing. Interest may be charged on overdue accounts at a rate permitted by the **Prescribed Rate of Interest Act** or other applicable legislation.

Warrington Accounting reserves the right to suspend or terminate services in the event of non-payment of fees, after providing reasonable written notice. In such cases, all work completed up to the date of suspension or termination will be invoiced and payable in full.

### **Confidentiality**

We agree to comply with the applicable laws, rules, regulations, guidelines and professional standards with regard to the confidentiality of any information we receive from you.

We reserve the right to make information we receive from you available to our insurers or legal advisors in the event that this becomes necessary.

Disclosure in any of these instances will be permissible and will not be a breach of confidentiality. You agree to keep confidential any methodologies and technology used by us when carrying out any work for you. You further agree to allow us to use your name as a reference in proposals or similar submissions to other prospective clients. We are aware of the provisions of the Protection of Personal Information Act, 2013. We will therefore not disclose any personal information without your consent, or if we are legally obligated to disclose such personal information as defined in the Act.

### **Limitation of Liability and Indemnity**

Our liability for the aggregate of all and any claims you may have against us and/or any of our employees, agents, consultants or contractors arising out of or in connection with any work carried out for you (collectively hereinafter referred to as "the claims") shall be 2 (two) times our fee. This maximum liability shall be an aggregate liability for all claims howsoever arising, whether by contract, delict, negligence or otherwise. You furthermore agree that you will not pursue any proceedings against any past or present director(s) or employee(s) of WA or any of its agents or sub-contractors. You hold us harmless against any claims exceeding this amount and indemnify us against any such claims.

Our service or any portion thereof, is dependent on information supplied by you. We shall be entitled to assume that all the data and information provided by you is accurate, reliable and complete. We will not be liable to you or any third party for any damages suffered as a result of the information you provided us being incorrect or incomplete or where you fail to disclose any relevant information to us. You indemnify and hold us harmless against any claims or expenses relating thereto.

Where the loss you seek to recover in any contractual claim you may make against us was in any way caused or contributed to as a result of your own negligent or intentional acts or omissions (or an acts or omissions for which you are vicariously liable), any damages we may become liable to pay to you (which will never exceed our maximum liability as specified above) will be reduced to the extent it is just and equitable to do so, having regard to the degree to which the aforesaid acts or omissions contributed to the loss of the contractual claims made by you.

You agree to indemnify us against any claims made by third parties against us, where such claims arose directly or indirectly as a result of a breach of any agreement (including this one) between us, and regardless of whether or not such a breach caused us to suffer any sort of loss.

Unless we receive instructions to the contrary, we may communicate with you from time to time by electronic mail. We will not be liable for any damages or losses sustained by you directly or indirectly associated with the use of electronic mail.

### **Termination**

Either party may terminate or suspend this Agreement at any time by giving thirty days' notice in writing of their intention to do so, unless prevented by law or regulation. In the event of either party terminating or suspending the Agreement in terms of this clause, we will be entitled to invoice you for all work done until the date of termination, including any disbursements incurred in carrying out any work for you. We will endeavour to hand all relevant information to the new advisor as soon as all outstanding fees are paid in full. You acknowledge that we are entitled to retain all documents of whatsoever nature until such time as our fees have been paid in full.

In the event of either party breaching the terms of this Agreement, the other party may, by written notice require the party which is in breach to remedy such breach. If this has not been remedied within 14 (fourteen) days of receipt of such notice, or if the breach is incapable of being remedied, the other party may in writing terminate this Agreement without prejudice to its right to claim damages.

### **Intellectual Property**

We shall retain all intellectual property rights in all materials and working papers, including methodologies, know-how, trade secrets, software and tools used, provided or developed by us in providing and delivering our services. Except for cases where a licence is expressly granted by WA, you shall acquire no rights or interest in such property. Any intellectual property and proprietary rights in material provided by you for performing the services shall remain your property.

### **Non-exclusivity**

You acknowledge that we provide a variety of other services to a large and diverse range of clients. The provision of our services to you will not prevent us from providing the same or similar services to other parties, some of whom could be your competitors or who may be in conflict with you.

You hereby acknowledge that WA may already have provided the same or similar services to other parties.

Where we are aware of the same or similar services being provided to other parties, safeguards will be implemented to protect your interest.

Whilst we are bound by the confidentiality clause contained herein, we shall have the right to use your name and a description of the services as a reference in seeking to provide services to other parties, unless you expressly forbid it.

### **Third Parties**

Save to the extent that these terms and conditions provide benefits to our employees, directors, consultants or contractors, nothing herein is to be construed as creating any rights in favour of any other third parties.

Any advice, report, certificate, schedule or other deliverable arising from or in connection with the services will be for the sole use of the party or parties to whom it is addressed and may be relied upon only by that party or parties and used solely for the purpose for which it was prepared. No person other than the party or parties to whom it is addressed shall be entitled to place any reliance thereon for any purpose whatsoever.

You indemnify us against any claim by any third party arising from a copy of any report, certificate, schedule or other deliverable or extract therefrom which the third party received from you or your advisors.

### Applicability of these Terms and Conditions

These terms and conditions will apply in respect of all work done by us, whether it is specified work or otherwise and whether or not there shall be in existence any written or other express acceptance which conflicts or contradicts these terms and conditions. We reserve the right to amend these terms and conditions from time to time.

### Quality of service

We will take all reasonable steps to ensure that the services provided are performed with due care, skill, and diligence, and to a standard reasonably expected of a professional accounting practice. Should you at any time wish to discuss the quality or scope of our services, or suggest areas for improvement, you are encouraged to contact Heather Warrington directly.

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### Severability

If any provision or clause of this document or the engagement letter becomes invalid or unenforceable, such provision or clause shall be divisible and the remainder of the document or engagement letter shall remain in force and be binding on the parties.

### Consent to exchange of personal information in terms of the Protection of Personal Information Act No 4 of 2013

In signing this letter, the signing party voluntarily consents to the use of any personal information collected by WA necessary to perform the abovementioned functions.

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Stopgap 042 (Pty) Ltd agrees to the terms and conditions contained in these Standard Terms and Conditions of Business:

Signed at \_\_\_\_\_ on the \_\_\_\_\_ day of \_\_\_\_\_ 2025.



**NG Wareing**  
Director  
Stopgap 042 (Pty) Ltd