



This is to certify that:

## KPPES LTD

Address: Unit 3, Kpp Chartered Accountants Morris Park, 37 Rosyth Road, Glasgow, Scotland, G5 0YE

Company number: SC349485

has successfully completed the FCSA Compliance Code assessment process for:

Umbrella Employment Services

I am delighted to confirm that Key is an ACCREDITED MEMBER of the Freelancer & Contractor Services Association (FCSA).

The assessment was undertaken independently of FCSA by regulated accountants and solicitors in September. The process included the completion of the FCSA Code of Compliance, the production of detailed documentation and samples to support the answers provided. Assessor BDO LLP, Brabners LLP conducted the assessment.

Based upon the code of conduct review process, FCSA can confirm that Key is providing professional Umbrella Employment Services to the required levels of compliance and are operating to the required professional financial and ethical standards.

Date of assessment: September 2023

Certificate issue date: 30/11/2023

Re-Assessment due date: September 2024

Certificate expiry date: 30/09/2024

Membership Number: 300924281

A handwritten signature in black ink, appearing to read 'Chris Bryce', written over a faint, circular watermark or background.

Chris Bryce  
Chief Executive

#### About FCSA

FCSA has worked closely with member organisations and key stakeholders (HMRC, HMT, BEIS, REC, APSCo, CBI, PCG and more) to create a dedicated compliance code to encompass the range of businesses that operate in the service provider sector. These include professional employment businesses (sometimes referred to as umbrella companies) and businesses providing support and accountancy services to small limited companies. Adhering to the compliance code (independently reviewed and tested and with the results disclosed to HMRC) demonstrates that members are acting both professionally and ethically within the UK tax, employment, and regulatory laws. Coupled with financial stability tests, the FCSA Compliance Code is a model of self-regulation and proof that professional businesses can take the lead in delivering the highest levels of industry standards.

Certified by: Freelancer & Contractor Services Association (FCSA)  
Registered address: 71-75 Shelton Street, Covent Garden, London, WC2H9JQ

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