

## **Provision of Services Regulations disclosures**

We are a member of the Institute of Chartered Accountants in England and Wales and in our conduct are subject to its Code of Ethics which can be found at [www.icaew.com/membershandbook](http://www.icaew.com/membershandbook) section 3.

### ***Audit registration***

We are statutory auditors registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under:

- Parkhurst Hill reference C008960744
- Parkhurst Hill Limited reference C002834339.

The professional rules applicable to our audit work in the UK are the Audit Regulations which can be found at [www.icaew.com/auditnews](http://www.icaew.com/auditnews). In addition there are the International Standards on Auditing (UK and Ireland) at [www.frc.org.uk/apb/publications/isa.cfm](http://www.frc.org.uk/apb/publications/isa.cfm).

In carrying out our audit work we are subject to the Code of Ethics. With respect to audit work we are also subject to the APB Ethical Standards found at [www.frc.org.uk/apb/publications/ethical.cfm](http://www.frc.org.uk/apb/publications/ethical.cfm).

### ***General practice registration***

We confirm that we are licensed to carry on general accountancy and tax practice by the Institute of Chartered Accountants in England and Wales. Details about our registration as practicing members of the Institute of Chartered Accountants in England and Wales can be viewed at [www.icaewfirms.co.uk](http://www.icaewfirms.co.uk) using our firm name and location.