



## PROVISION OF SERVICES REGULATIONS

### 1 Professional rules and practice guidelines

We will observe and act in accordance with the bye-laws, regulations and Code of Ethics of the Institute of Chartered Accountants in England and Wales and accept instructions to act for you on this basis. In particular you give us the authority to correct errors made by HMRC where we become aware of them. We will not be liable for any loss, damage or cost arising from our compliance with statutory or regulatory obligations. You can see copies of these requirements in our offices. The requirements are also available on the internet at [www.icaew.com/regulations](http://www.icaew.com/regulations). We confirm that we are Statutory Auditors eligible to conduct audits under the Companies Act 2006.

### 2 Conflicts of interest

We reserve the right during our engagement with you to deliver services to other clients whose interests might compete with yours or are or may be adverse to yours, subject to our confidentiality clause. We confirm that we will notify you immediately should we become aware of any conflict of interest involving us and affecting the company.

If a conflict of interest should arise, either between two or more of our clients, or in the provision of multiple services to a single client, we will take such steps as are necessary to deal with the conflict. In resolving the conflict, we would be guided by our Code of Ethics which can be viewed on the internet at [www.icaew.com/regulations/ethics](http://www.icaew.com/regulations/ethics), in part B, sub-section 220.

### 3 The Provision of Services Regulations 2009

3.1 We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details of our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C007155906.

3.2 Details about our probate registration can be viewed at [www.icaew.com/probate](http://www.icaew.com/probate), under reference number C007155906.

3.3 Our professional indemnity insurers are Allied World Assurance Company Limited.

Details of our policy are available directly from our broker, Brunel Professional Risks Limited, of St Thomas Court, Thomas Lane, Bristol, BS1 6JG. The policy includes an exclusion in respect of USA and Canada.

### 4 VAT

Our VAT registration number is 423 4214 91.

Harrisons are registered to carry out audit work in the UK and Ireland; regulated for a range of investment business activities; and licensed to carry out the reserved legal activity of non-contentious probate in England and Wales by the Institute of Chartered Accountants in England and Wales.