

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 <http://www.icaew.com/en/members/regulations-standards-andguidance/ethics/code-of-ethics-introduction>.

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 under Registration No: C002507365.

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

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.

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 using our firm name and location.

Probate Registration

We are authorised by the Institute of Chartered Accountants in England and Wales to carry out the reserved legal activity of non-contentious probate in England and Wales. Details of the firm's probate registration can be viewed at icaew.com/probate, under Registration number C002507365.