

The Provision of Services Regulations 2009 (SI 2009/2999)

Name of Firm	UHY Hacker Young Manchester LLP
Legal Form	Limited Liability Partnership
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Regulatory Body	Registered to carry out audit work in the UK by the Institute of Chartered Accountants in England and Wales
ICAEW Registration No.	OC332437
Audit Registration No.	C001750513 Details of our audit registration can be viewed at www.auditregister.org.uk
Regulated Profession	For audit work, this is the Audit Regulations and Guidance which can be found at: www.icaew.com/regulation There is also the International Standards on Auditing (UK) available at: www.frc.org.uk
VAT Number	GB145019587
Professional Indemnity	In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our primary professional indemnity insurer is AIG Europe Ltd. The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States of America or Canada
Other Activities Taken	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 the ICAEW Code of Ethics, which can be found at; www.icaew.com/ethics
Codes of Conduct	ICAEW Code of Ethics www.icaew.com/ethics FRC Ethical Standards www.frc.org.uk Both of these are in English
Further information or to make a complaint	For further information or to make a complaint, please contact Mark Robertson at the above address or email; m.robertson@uhy-manchester.com If you are not satisfied with the firms explanation then you have the right to complain to ICAEW

