

UHY HACKER YOUNG MANCHESTER LLP

EU SERVICES DIRECTIVE

Name of firm	UHY Hacker Young Manchester LLP
Legal form	Limited Liability Partnership
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Registration no:	OC332437
Audit registration	C001750513 Details of our registration can be viewed at www.auditregister.org.uk under the above reference and at www.cro.ie/auditors
VAT number	GB145019587
Regulatory body	Registered to carry out audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales Nicholas Hancock is licensed to act as insolvency practitioners in the UK by the Insolvency Practitioners Association
Professional Indemnity	In accordance with the requirements of the Provision of Services Regulations 2009, our primary professional indemnity insurer is AIG Europe Limited. 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.

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Other Activities Undertaken	<p>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 Code of Ethics of The Institute of Chartered Accountants in England and Wales which can be viewed at: www.icaew.com/en/technical/ethics/icaew-code-of-ethics Code of Ethics section 220.</p>
Related Professional Rules	<p>For audit work: Audit Regulations and Guidance www.icaew.com/en/technical/ethics/icaew-code-of-ethics International Standards on Auditing (UK and Ireland) www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2016-auditing-standards</p> <p>For insolvency work: Insolvency Regulations and Guidance www.icaew.com/insolvency Statements of Insolvency Practice www.icaew.com/en/technical/insolvency/sips-regulations-and-guidance</p>
Codes of conduct	<p>ICAEW Code of Ethics www.icaew.com/en/technical/ethics/icaew-code-of-ethics FRC Ethical Standards www.frc.org.uk/auditors/audit-assurance/standards-and-guidance/2016-ethical-standards</p> <p>For insolvency practitioners: www.icaew.com/en/technical/ethics/icaew-code-of-ethics Code of Ethics section D IPA – Ethics Code for Members www.insolvency-practitioners.org.uk All websites are in English</p>