

# Terms & Conditions

## **Audit Regulations & Guidance**

Registered to carry on audit work in the UK regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at '[auditregister.org.uk](http://auditregister.org.uk)' for the UK, under reference number C006053695.

## **APB Ethical Standards**

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 '[icaew.com/regulations/ethics](http://icaew.com/regulations/ethics)' (Code of Ethics Section 220).

## **Professional Indemnity Insurance**

In accordance with the disclosure requirements of the Provision of Services Regulations 2009, our Professional Indemnity Insurer is Arch Insurance (UK) Ltd, Claims Department, 5th Floor, Plantation Place South, 60 Great Tower Street, London, EC3R 5AZ.

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.