



BSG Valentine

CHARTERED ACCOUNTANTS

PROVISION OF SERVICES REGULATIONS 2009

This page contains information in accordance with the disclosure requirements of the 'Provision of Services Regulations 2009'

Name of firm	BSG Valentine
Legal form	Partnership
Registration auditors	The firm is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.
Audit register	Details about our audit registration can be viewed at www.auditregister.org.uk under reference number C007254581
Professional auditing rules	The professional rules applicable to audit work are the Audit Regulations and Guidance which can be found at www.icaew.com/auditnews . There are also the International Standards on Auditing (UK and Ireland) at www.frc.org.uk/apb/publications/isa.cfm .
VAT registration number	466 5548 11
Professional indemnity insurance	Our professional indemnity insurer is Zurich Professional and Financial Lines. 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.
Conflicts of interest	If a conflict of interest should arise, either between two or more 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/membershandbook section 3 , sub-section 220.
Codes of conduct	The firm is subject to the Code of Ethics of the Institute of Chartered Accountants in England and Wales which can be found at www.icaew.com/membershandbook section 3 and, in respect of audit work, the APB Ethical Standards at www.frc.org.uk/apb/publications/ethical.cfm .