



# 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'**

<b>Name of firm</b>	BSG Valentine (UK) LLP
<b>Legal form</b>	Limited Liability Partnership
<b>Registration auditors</b>	The firm is registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.
<b>Audit register</b>	Details about our audit registration can be viewed at <a href="http://www.auditregister.org.uk">www.auditregister.org.uk</a> under reference number C005407217
<b>Professional auditing rules</b>	The professional rules applicable to audit work are the Audit Regulations and Guidance which can be found at <a href="http://www.icaew.com/auditnews">www.icaew.com/auditnews</a> . There are also the International Standards on Auditing (UK and Ireland) at <a href="http://www.frc.org.uk/apb/publications/isa.cfm">www.frc.org.uk/apb/publications/isa.cfm</a> .
<b>VAT registration number</b>	466 5548 11
<b>Professional indemnity insurance</b>	Our professional indemnity insurer is Zurich Insurance Plc. 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.
<b>Conflicts of interest</b>	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 <a href="http://www.icaew.com/membershandbook">www.icaew.com/membershandbook</a> <a href="#">section 3</a> , sub-section 220.
<b>Codes of conduct</b>	The firm is subject to the Code of Ethics of the Institute of Chartered Accountants in England and Wales which can be found at <a href="http://www.icaew.com/membershandbook">www.icaew.com/membershandbook</a> <a href="#">section 3</a> and, in respect of audit work, the APB Ethical Standards at <a href="http://www.frc.org.uk/apb/publications/ethical.cfm">www.frc.org.uk/apb/publications/ethical.cfm</a> .