

Type of review being performed:	Non-member:	Member:
Audit	£615	£495
Client Money Assignment (such as SRA, CLC, FCA, NFOPP)	£615	£495
Assurance Reports (including independent examination / ATOL)	£465	£375
Non-audit assignment (price for small company / entity only)	£310	£250
Where applicable, the following additional charges apply (more than one may apply – see grids on next page for illustration of how these supplementary charges apply):		
Entity is applying FRS 102 (including any FRS 102 SORP)	£125	£100
Entity is applying IFRS	£250	£200
Entity neither qualifies as small nor medium	£250	£200
Entity prepares Consolidated Financial Statements	£250	£200
Entity is an Academy	£250	£200
Hourly charge-out rate (charged in 15 minute increments)	£250	£200
Charges apply per hour in respect of: <ul style="list-style-type: none"> *Any file review of a listed company (including AIM / NEX Exchange); *Any file review of an entity within the remit of the AQR Team; Any correspondence required with the firm’s regulator; Any revisit of a file review report, at a date later than the initial review; and Additional travel time (up to 2.5 hours) when reviewing a single file at a firm’s premises. <p>* - This charge will apply instead of the fixed price quoted above.</p>		

- All prices quoted above exclude VAT at the current rate
- All prices quoted above exclude reasonable travelling and subsistence expenses
- “Member” prices apply for firms taking a HAT Membership Package only

Please note:

Details of prices of HAT membership (which include access to HAT Manuals, and HAT’s technical advisory helpline), or additional training and quality control services are separately available upon request.

Any firm may receive additional training and quality control services from HAT. Depending upon a firm’s requirements, HAT can create a package of services to meet your exact needs, which can then be payable monthly. This package will be priced at a discount to receiving the services separately.

MEMBER PRICES FOR AUDIT FILE REVIEWS:

Financial Reporting Framework	UK GAAP ⁽¹⁾ / SMALL ⁽²⁾	FRS 102 ⁽³⁾	IFRS
Stand-alone entity	£495	£595	£695
Large ⁽⁴⁾ Stand-alone entity	£695	£795	£895
Parent / Consolidation ⁽⁵⁾	£695	£795	£895
Large ⁽⁴⁾ Parent / Consolidation ⁽⁵⁾	£895	£995	£1,095
Supplement if entity is an Academy ⁽⁶⁾	£200	£200	

NON-MEMBER PRICES FOR AUDIT FILE REVIEWS:

Financial Reporting Framework	UK GAAP ⁽¹⁾ / SMALL ⁽²⁾	FRS 102 ⁽³⁾	IFRS
Stand-alone entity	£615	£740	£865
Large ⁽⁴⁾ Stand-alone entity	£865	£990	£1,115
Parent / Consolidation ⁽⁵⁾	£865	£990	£1,115
Large ⁽⁴⁾ Parent / Consolidation ⁽⁵⁾	£1,115	£1,240	£1,365
Supplement if entity is an Academy ⁽⁶⁾	£250	£250	

KEY:

1. "UK GAAP" means "old" UK GAAP, and not "new" UK GAAP (FRS 102);
2. "Small" means utilisation of GAAP for small entities (such as FRSSE / FRS 102 Section 1A) or for a charity, one which is not a "larger" charity as defined in the SORP (namely one with income of less than £500,000);
3. "FRS 102" includes utilisation of any SORP (FRS 102);
4. "Large" based on entity / parent not qualifying as small / medium in accordance with sections 382 / 383 and sections 465 / 466 of Companies Act 2006, or would not qualify as small / medium if were governed by Companies Act 2006;
5. When a Parent is preparing Consolidated Financial Statements, the review considers the audit of the parent company as a stand-alone entity and audit work undertaken on the consolidation process. A review of any subsidiary undertaking also audited by the parent auditor will be regarded as an additional review, and charged accordingly, in accordance with the prices noted above;
6. Review of an Academy will also consider the Statement on Regularity.

Note that other than in respect of an Academy, as noted above, a review of the audit of statutory financial statements does not consider any other (client money or regulatory) report. If it is necessary to review an additional (client money or regulatory) report, this will be regarded as an additional review, and charged accordingly, in accordance with the prices noted above.