

HAT

Group of Accountants

PRICES OF HAT FILE REVIEWS

Type of review being performed:	Non-member:	Member:
Audit	£590	£480
Client Money Assignment (such as SRA, CLC, FCA, NFOPP)	£590	£480
Assurance Reports (including independent examination / ATOL)	£445	£360
Non-audit assignment (price for small company / entity only)	£295	£240
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)	£120	£100
Entity is applying IFRS	£240	£195
Entity neither qualifies as small nor medium	£240	£195
Entity prepares Consolidated Financial Statements	£240	£195
Entity is an Academy	£240	£195
Hourly charge-out rate (charged in 15 minute increments)	£240	£195
Charges apply per hour in respect of: <ul style="list-style-type: none"> ➤ *Any file review of a listed company (including AIM / ISDX); ➤ *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. 		
* - This charge will apply instead of the fixed price quoted above.		

~ ~ ~ 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 ~ ~ ~

~ ~ ~ All prices quoted above are valid until 30 April 2018 ~ ~ ~

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.

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ACCOUNTING DIRECT PLUS LIMITED . ALDER DEMAIN & AKERS LIMITED . ALWYNS LLP . APPLEBY & WOOD . BARRONS . BEAVIS MORGAN LLP . BOURNER BULLOCK . BREWERS
 CALDER & CO . CAS HOUSE LIMITED . CLB COOPERS . CMB PARTNERSHIP . CONSTANTIN . COLE MARIE & CO . COX COSTELLO & HORNE . DE VINES ACCOUNTANTS
 FENLEYS . FRANCIS JAMES & PARTNERS LLP . FRANK HIRTH . F.W. SMITH RICHES & CO . GEORGE HAY & CO . GIBSON MCKERRELL BROWN LLP . GRANITE MORGAN SMITH
 HARWOOD HUTTON LIMITED . HHC PARTNERSHIP . HMT LLP . HURKAN SAYMAN & CO . JAMES WORLEY & SONS . JOHN CUMMING ROSS LIMITED . KAJAINE LIMITED . KAY JOHNSON GEE
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 SOTERIOU BANERJI . STEIN RICHARDS . STEPHENSON SMART . TIFFIN GREEN . VENTHAMS . WALLER & BYFORD . WELLERS . WILDER COE LLP . WMT LLP

REGISTERED IN ENGLAND NO 1206921 AS HOLBORN ACCOUNTANCY TUITION LIMITED AT THE ABOVE ADDRESS

MEMBER PRICES FOR AUDIT FILE REVIEWS:

Financial Reporting Framework	UK GAAP ⁽¹⁾ / SMALL ⁽²⁾	FRS 102 ⁽³⁾	IFRS
Stand-alone entity	£480	£580	£675
Large ⁽⁴⁾ Stand-alone entity	£675	£775	£870
Parent / Consolidation ⁽⁵⁾	£675	£775	£870
Large ⁽⁴⁾ Parent / Consolidation ⁽⁵⁾	£870	£970	£1,065
Supplement if entity is an Academy ⁽⁶⁾	£195	£195	

NON-MEMBER PRICES FOR AUDIT FILE REVIEWS:

Financial Reporting Framework	UK GAAP ⁽¹⁾ / SMALL ⁽²⁾	FRS 102 ⁽³⁾	IFRS
Stand-alone entity	£590	£710	£830
Large ⁽⁴⁾ Stand-alone entity	£830	£950	£1,070
Parent / Consolidation ⁽⁵⁾	£830	£950	£1,070
Large ⁽⁴⁾ Parent / Consolidation ⁽⁵⁾	£1,070	£1,190	£1,310
Supplement if entity is an Academy ⁽⁶⁾	£240	£240	

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, 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.