

Type of review being performed:	Non-member:	Member:
<b>Audit</b>	<b>£685</b>	<b>£550</b>
<b>Client Money Assignment (such as SRA, CLC, FCA, NFOPP)</b>	<b>£685</b>	<b>£550</b>
<b>Assurance Reports (including independent examination / ATOL)</b>	<b>£510</b>	<b>£415</b>
<b>Non-audit assignment (price for small company / entity only)</b>	<b>£340</b>	<b>£275</b>
<b>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):</b>		
<b>Entity is applying FRS 102 (including any FRS 102 SORP)</b>	<b>£275</b>	<b>£220</b>
<b>Entity is applying IFRS (including use of FRS 101)</b>	<b>£410</b>	<b>£330</b>
<b>Entity neither qualifies as small nor medium</b>	<b>£275</b>	<b>£220</b>
<b>Entity prepares Consolidated Financial Statements</b>	<b>£275</b>	<b>£220</b>
<b>Component auditors are involved</b>	<b>£150</b>	<b>£120</b>
<b>Entity is an Academy</b>	<b>£275</b>	<b>£220</b>
<b>Hourly charge-out rate (charged in 15 minute increments)</b>	<b>£275</b>	<b>£220</b>
Charges apply per hour in respect of: <ul style="list-style-type: none"> <li>• *Any file review of a listed company (including AIM / NEX Exchange);</li> <li>• *Any file review of an entity within the remit of the AQR Team;</li> <li>• Any correspondence required with the firm’s regulator;</li> <li>• Any revisit of a file review report, at a date later than the initial review; and</li> <li>• Additional travel time (up to 2.5 hours) when reviewing a single file at a firm’s premises.</li> </ul> * - This charge will apply instead of the fixed price quoted above.		

- All prices quoted above exclude VAT at the current rate
- “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.

Note that other than in respect of an Academy, 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.

**MEMBER PRICES FOR AUDIT FILE REVIEWS:**

Financial Reporting Framework	SMALL <sup>(1)</sup>	FRS 102 <sup>(2)</sup>	IFRS <sup>(3)</sup>
Stand-alone entity	£550	£770	£880
Large <sup>(4)</sup> Stand-alone entity		£990	£1,100
Parent / Consolidation <sup>(5)</sup>	£770	£990	£1,100
Large <sup>(4)</sup> Parent / Consolidation <sup>(5)</sup>		£1,210	£1,320
Supplement if component auditors are involved <sup>(6)</sup>		£120	£120
Supplement if entity is an Academy <sup>(7)</sup>		£220	

**NON-MEMBER PRICES FOR AUDIT FILE REVIEWS:**

Financial Reporting Framework	SMALL <sup>(1)</sup>	FRS 102 <sup>(2)</sup>	IFRS <sup>(3)</sup>
Stand-alone entity	£685	£960	£1,095
Large <sup>(4)</sup> Stand-alone entity		£1,235	£1,370
Parent / Consolidation <sup>(5)</sup>	£960	£1,235	£1,370
Large <sup>(4)</sup> Parent / Consolidation <sup>(5)</sup>		£1,510	£1,645
Supplement if component auditors are involved <sup>(6)</sup>		£150	£150
Supplement if entity is an Academy <sup>(7)</sup>		£275	

**KEY:**

1. "Small" means utilisation of 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);
2. "FRS 102" includes utilisation of any SORP (FRS 102);
3. "IFRS" includes the use of FRS 101.
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. Chargeable where the group includes components that are not audited by the parent auditor.
7. Review of an Academy will also consider the Statement on Regularity.