MEMO 05/25

To: Subscribers of the methodology
From: Simon Kettlewell
Date: 11 December 2025

UPDATE TO THE HAT NON-AUDIT ASSIGNMENTS METHODOLOGY: 2025 UPDATE

The HAT Non-Audit Assignments Methodology has been updated as part of the annual update cycle.

As the core methodologies are now updated at least annually, this update has resulted in a change in the naming convention. This methodology has been re-named to be "Non-Audit Assignments - 2025 Update". This change aims to give clarity to users that they are using the most up to date version.

There are no significant accounting standard changes affecting accounting periods commencing on or after 1 January 2025 (so typically 31 December 2025 year ends).

However, company size thresholds change for accounting periods commencing on or after 6 April 2025 (so typically 30 April 2026 year ends). To deal with the change, the "2025 Update" includes audit exemption, small company exemption and micro company exemption checklists for periods commencing prior to 6 April 2025 and on /after 6 April 2025.

There are a number of other minor presentational changes and user enhancements throughout the methodology.

Left hand footers now just refer to "Non-Audit Assignments". Where the documents have been amended in this update, the right-hand side footer states 12/25.

The updated Non-Audit Assignments Methodology should be used for any accounting period commencing on or after 1 January 2025. For periods commencing prior to this, the updated methodology can be used, as can the previous version.

Users should download the Methodology IN FULL from the members area of our website.

For firms using CaseWare and MyWorkpapers, these changes will (where relevant) be reflected in forthcoming updates of their packs which will be issued in due course.

We are always pleased to receive feedback on our methodologies; if you have any comments, please email simon@hatgroup.co.uk