

EU Services Directive Information

Name of Firm:	Bentleys
Legal Form:	Chartered Accountants trading as a Partnership
Address:	70 Chorley New Road, Bolton, BL1 4BY
Telephone:	01204 388675
Fax:	01204 381204
Email:	info@bentleys-accountants.co.uk
Audit Registration:	<p>Details about our audit registration can be viewed at www.auditregister.co.uk under reference number COO6712630.</p> <p>Our Firm is registered to carry on audit work in the UK by The Institute of Chartered Accountants in England and Wales.</p>
VAT No:	145 2201 11
General Terms and Conditions of our Services and Dispute Resolution Procedure:	This information is set out in detail with engagement letters which are issued to all our clients.
Professional Liability Insurance:	In accordance with the disclosure requirements of the Provision of Services Regulations 2009 our professional indemnity insurer is Royal & Sun Alliance Insurance plc, 17 York Street, Manchester, M2 3RS. The territorial coverage is worldwide excluding professional business carried out from an office in the USA or Canada and excludes any action for a claim brought in any court in the USA or Canada.
Conflicts of Interest:	Should such a conflict arise, either between two or more of our 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 www.icaew.com/membershandbook , section 3, sub-section 220.
Code of Conduct which is provided in English:	<p>Code of Ethics can be found at www.icaew.com/membershandbook, section 3.</p> <p>Our Audit Ethical Standards can be found at www.frc.org.uk/apb/publications/ethical.cfm</p>
Consumer Credit Licence Details:	Our Firm has a 'Standard' Licence No. 323201, and any complaints regarding the services provided under this licence can be made at www.financial-ombudsman.org.uk