**Regulatory and Legal Information**

Information required by the Provision of Services Regulations

Practical Payroll Limited is a company registered in England and Wales with company number **12828819.** Our registered office address is at 3-5 College Street, Nottingham, NG1 5AQ.

Our VAT number is 361 6634 93.

In accordance with the disclosure requirements of the Provision of Services Regulations 2009 our professional indemnity insurer is QBE UK Limited, Plantation Place, 30 Fenchurch Street, London, EC3M 3BD.

The territorial coverage is worldwide excluding professional business carried out from an office in the United States of America or Canada and excludes any action for a claim brought in any court in the United States of America or Canada.

We are subject to the Code of Ethics of The Institute of Chartered Accountants in England and Wales which can be found at https://www.icaew.com/technical/trust-and-ethics/ethics/icaew-code-of-ethics/icaew-code-of-ethics and the APB Ethical Standards which can be found at [www.frc.org.uk.](https://www.frc.org.uk/)

If a conflict of interest should 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](http://www.icaew.com/membershandbook), section 3 sub-section 220.