

# AUDIT & ASSURANCE

## PRACTICAL, PROFESSIONAL AND RELIABLE

At Nunn Hayward, our Audit and Assurance services go beyond statutory compliance. We view the audit process as an opportunity to add real value to your organisation by providing insight into your financial and operational controls, identifying potential risks and offering recommendations that can improve efficiency, governance and financial integrity.

As Registered Auditors authorised by the Institute of Chartered Accountants in England and Wales (ICAEW), we undertake a wide range of audit and assurance engagements for entities across multiple sectors and structures. Our approach is methodical, risk-focused and tailored to the specific nature, size and complexity of each client's business.

### STATUTORY AUDIT AND ASSURANCE ENGAGEMENTS

We act as statutory auditors entities in a wide range of sectors that are either legally required to be audited under the Companies Act 2006 or that opt to undergo a voluntary audit to provide stakeholders with enhanced assurance and credibility.

Our audit services include:



#### Statutory Audits for Companies and Groups

Audits under the Companies Act, ensuring financial statements comply with UK GAAP, FRS 102, or IFRS and present a true and fair view.



#### LLP Audits

Tailored audits for Limited Liability Partnerships, addressing financial reporting, internal controls and regulatory compliance.



#### Charity Audits

Statutory audits or independent examinations for charities, with expert reporting to the Charity Commission and support for trustee compliance.



## TRANSACTION SUPPORT AND DUE DILIGENCE

Our assurance services also extend to financial due diligence assignments in the context of corporate transactions, business purchases, refinancing, or shareholder exits.

We offer:



### Pre-acquisition Financial Due Diligence

A thorough analysis of historical and forecast financial data, working capital requirements, contractual commitments and tax exposures to inform acquisition decisions.



### Vendor Due Diligence

For businesses preparing for sale, we produce comprehensive reports that facilitate smoother transactions and strengthen buyer confidence.



### Agreed-Upon Procedures Engagements

We undertake targeted procedures, agreed in advance with the client, to report on specific financial data or compliance matters without expressing an audit opinion.

## OUR METHODOLOGY AND APPROACH

Our audit and assurance methodology is aligned with the International Standards on Auditing (UK) and incorporates a risk-based, systems-driven approach. This allows us to focus audit effort on the most significant areas, ensuring efficient use of resources and meaningful audit outcomes.

Our team prioritises:

- **Independence and Integrity:** As Registered Auditors, we adhere strictly to ethical standards and independence requirements.
- **Communication and Transparency:** We maintain open lines of communication throughout the engagement, providing timely updates, technical guidance and post-audit feedback.
- **Technology-Driven Efficiency:** We leverage secure audit software, digital collaboration tools and data analytics to improve audit accuracy and reduce client disruption.
- **Value-Added Insight:** Our reports and findings are not merely compliance documents they often identify control weaknesses, operational inefficiencies, or potential tax implications that clients can address to improve their business.



## REGULATORY INFORMATION

Nunn Hayward LLP is regulated to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales.

Details about our audit registration can be viewed at :

[www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C003483083

The Audit Regulations and Guidance can be found at [www.icaew.com/regulation](http://www.icaew.com/regulation)

The International Standards on Auditing (UK) are available at [www.frc.org.uk](http://www.frc.org.uk)

The ICAEW Code of Ethics can be found at [www.icaew.com/ethics](http://www.icaew.com/ethics) and the FRC Ethical Standards can be found at [www.frc.org.uk](http://www.frc.org.uk)

## Professional Insurance Service Regulations 2009

In accordance with the disclosure requirements of Service Regulations 2009, our professional indemnity insurer is Aqueous Underwriting. Aqueous Underwriting is a trading name of Aqueous Management (AqML), an appointed representative of Ambant Underwriting Services Limited. AqML registered address is 30 Fenchurch Avenue, London, England, EC3M 5AD. 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 by any Court outside of the EU.

## WE CAN HELP

At Nunn Hayward, our audit and assurance services are underpinned by technical rigour, industry expertise and a commitment to delivering clarity and confidence to our clients. Whether you require a statutory audit, regulatory assurance, or due diligence on a potential acquisition, we provide professional, proactive support tailored to your needs.

Contact us today to discuss how our audit specialists can assist your business. Call us on 01753 888 211 or email [info@nhllp.com](mailto:info@nhllp.com) we are here to help.