

Company (£000s)	Auditor	Audit fee 2017	Audit related fee 2017	Non audit fee 2017	Total fees 2017	Audit fee 2016	Audit related fee 2016	Non audit fee 2016	Total fees 2016	Fee +/- %	NAS %	3-yr ave NAS %	Tenure	Year end
3i Infrastructure ¹	EY	300	0	364	664	300	0	5	305	0	121	68	2007	31/03/17
888 Holdings †	EY	286	0	71	357	214	0	214	429	33	25	57	2014	31/12/17
Aberforth Smaller Cos Trust	Deloitte	24	0	0	24	23	0	0	23	4	0	0	2013	31/12/17
AG Barr ²	KPMG	98	21	235	354	111	20	141	272	-12	240	175	2009	30/01/17
Aggreko	KPMG	1,189	50	9	1,248	1,008	72	286	1,366	18	1	14	2016	31/12/17
Alfa Financial Software Hldgs	Deloitte	163	61	779	1,003	60	0	260	320	172	478	466	2016	31/12/17
Alliance Trust	Deloitte	61	0	31	92	64	0	5	69	-5	51	20	2011	31/12/17
Ascential	KPMG	600	0	0	600	700	800	0	1,500	-14	0	0	2010	31/12/17
Ashmore Group	KPMG	400	0	200	600	400	0	400	800	0	50	85	2006	30/06/17
Assura	Deloitte	200	0	0	200	200	0	0	200	0	0	40	2012	31/03/17
Auto Trader Group ³	KPMG	200	0	0	200	300	0	100	400	-33	0	338	2017	27/03/17
Aveva Group	EY	461	0	85	546	415	0	1,470	1,885	11	18	124	2002	31/03/17
B&M European Retail Value ⁴	KPMG	330	0	88	418	367	0	9	376	-10	27	60	2017	26/03/17
Babcock International Grp	PwC	2,100	0	100	2,200	2,200	100	300	2,600	-5	5	21	2002	31/03/17
Baillie Gifford Japan Trust ⁵	PwC	20	0	0	20	22	0	0	22	-9	0	0	1982	31/08/17
Bakkavor	Deloitte	400	300	900	1,600	400	0	700	1,100	0	225	200	2005	31/12/17
Balfour Beatty	KPMG	2,700	400	100	3,200	2,500	400	100	3,000	8	4	7	2016	31/12/17
Bankers Investment Trust	EY	30	0	2	32	24	0	1	25	25	7	5	2016	31/10/17
BBA Aviation †	Deloitte	1,500	0	0	1,500	2,071	0	71	2,143	-28	0	27	2002	31/12/17
BCA Marketplace	PwC	1,000	0	100	1,100	1,000	1,900	200	3,100	0	10	15	2014	02/04/17
Beazley †	KPMG	643	500	500	1,643	714	214	643	1,571	-10	78	70	1999	31/12/17
Bellway	KPMG	193	0	5	198	184	0	15	199	5	3	11	1979	31/07/17
BGEO	EY	987	362	27	1,376	1,100	396	30	1,526	-10	3	57	2012	31/12/17
Big Yellow Group ⁶	Deloitte	186	31	54	271	186	0	113	299	0	29	77	2000	31/03/17
Bodycote	Deloitte	800	100	0	900	800	100	0	900	0	0	4	2002	31/12/17
Bovis Homes Group	PwC	175	0	29	204	180	0	22	202	-3	17	14	2015	31/12/17
Brewin Dolphin Holdings	Deloitte	341	258	163	762	309	106	119	534	10	48	44	2002	30/09/17
British Empire Trust plc ⁷	KPMG	25	0	8	33	29	0	38	67	-14	32	108	2017	30/09/17
Britvic	EY	800	100	0	900	600	100	100	800	33	0	15	2005	01/10/17
BTG	KPMG	545	60	424	1,029	458	54	370	882	19	78	71	1992	31/03/17
Cairn Energy †	PwC	356	86	149	590	348	74	84	506	2	42	31	2013	31/12/17
Caledonia Investments	KPMG	100	0	100	200	100	0	100	200	0	100	100	2011	31/03/17
Capita	KPMG	3,800	1,200	1,000	6,000	3,400	0	900	4,300	12	26	37	2010	31/12/17
Capital & Counties Prop	PwC	435	0	66	501	464	0	63	527	-6	15	11	2010	31/12/17
Card Factory	KPMG	107	1	35	143	100	0	36	136	7	33	174	2011	31/01/17
Centamin †	PwC	329	76	64	469	350	78	30	458	-6	19	11	2014	31/12/17
Charter Court Financial Serv	Deloitte	400	700	400	1,500	200	0	700	900	100	100	183	2009	31/12/17
Cineworld	KPMG	1,200	0	1,300	2,500	1,200	3	400	1,603	0	108	72	2007	31/12/17
City of London Inv Trust	PwC	30	0		30	31	0	0	31	-3	0	0	2008	30/06/17
Clarkson	PwC	544	84	45	673	534	64	58	656	2	8	14	2009	31/12/17
Close Brothers Group ⁸	Deloitte	1,300	0	800	2,100	1,200	0	700	1,900	8	62	58	1984	31/07/17
CLS	Deloitte	500	0	0	500	500	0	100	600	0	0	20	2007	31/12/17
Coats Group †	Deloitte	1,500	0	286	1,786	1,571	0	429	2,000	-5	19	23	2003	31/12/17
Cobham	PwC	2,100	0	200	2,300	2,500	0	800	3,300	-16	10	35	1980	31/12/16
Computacenter	KPMG	603	55	242	900	537	56	182	775	12	40	40	2015	31/12/17
ContourGlobal †	PwC	1,714	0	4,786	6,500	1,286	0	643	1,929	33	279	181	2013	31/12/17
Convatec †	Deloitte	2,357	429	71	2,857	6,214	0	2,429	8,643	-62	3	27	2006	31/12/17
Countryside	PwC	200	100	100	400	265	47	1,404	1,716	-25	50	289	1997	30/09/17
Cranswick ⁹	EY	242	0	67	309	215	0	145	360	13	28	40	1972	31/03/17
Crest Nicholson Holdings	PwC	216	43	0	259	215	32	0	247	0	0	5	2015	31/10/17

Notes

Analysed data as of 30/04/2018. FTSE 250 Index constituents as per 30/04/2018. Figures taken from latest available annual reports

† Reported in US\$

†† Reported in euros

Exchange rates £1=\$1.40 £1=€1.14

Fee (+/-): audit fees percentage change.

NAS %: non audit to audit fee.

3-yr ave NAS%: three year average non audit to audit.

¹ Deloitte will replace EY y/e 2018

² Deloitte will replace KPMG y/e 2018

³ KPMG replaced PwC y/e 2017

⁴ KPMG replaced GT y/e 2017

⁵ KPMG will replace PwC y/e 2018

Company (£000s)	Auditor	Audit fee 2017	Audit related fee 2017	Non audit fee 2017	Total fees 2017	Audit fee 2016	Audit related fee 2016	Non audit fee 2016	Total fees 2016	Fee +/- %	NAS %	3-yr ave NAS %	Tenure	Year end
CYBG	EY	1,271	124	308	1,703	1,407	180	35	1,622	-10	24	60	2005	30/09/17
Daejan Hdg	KPMG	435	0	0	435	426	0	75	501	2	0	8	1959	31/03/17
Dairy Crest Group ¹⁰	EY	500	0	200	700	400	0	200	600	25	40	77	1996	31/03/17
Dechra Pharmaceuticals	PwC	574	0	89	663	503	0	56	559	14	16	14	2016	30/06/17
Derwent London	PwC	340	0	44	384	330	0	39	369	3	13	12	2014	31/12/17
Diploma ¹¹	Deloitte	600	0	13	613	500	0	13	513	20	2	3	2008	30/09/17
Dixons Carphone	Deloitte	1,800	0	300	2,100	1,500	0	400	1,900	20	17	49	1987	30/04/17
Dominos Pizza Group ¹²	EY	500	0	100	600	500	0	100	600	0	20	37	1997	25/12/17
Drax Group	Deloitte	684	91	125	900	475	73	610	1,158	44	18	49	1999	31/12/17
Dunelm Group	PwC	167	0	15	182	75	0	71	146	123	9	45	2014	01/07/17
Edinburgh Dragon Trust	KPMG	21	5	0	26	17	5	0	22	24	0	0	1992	31/07/17
Edinburgh Investment Tst	KPMG	22	7	0	29	21	7	0	28	5	0	0	1964	31/03/17
Electrocomponents	PwC	1,000	100	0	1,100	800	100	0	900	25	0	0	2015	31/03/17
Elementis †	Deloitte	643	71	357	1,071	500	143	71	714	29	56	54	2016	31/12/17
Entertainment One ¹³	Deloitte	800	0	0	800	700	0	500	1,200	14	0	48	2007	31/03/17
Equiniti	PwC	300	0	300	600	300	0	700	1,000	0	100	167	2010	31/12/17
Essentra ¹⁴	PwC	1,200	100	0	1,300	1,400	100	200	1,700	-14	0	13	2017	31/12/17
Esure Group	KPMG	400	100	0	500	400	100	1,500	2,000	0	0	145	2000	31/12/17
Euromoney Institut'l Investors	PwC	1,031	117	245	1,393	1,048	128	192	1,368	-2	24	19	2015	30/09/17
F&CCP Trust	PwC	67	15	0	82	65	15	0	80	3	0	1	2016	31/12/17
F&C Global Smaller Cos	PwC	35	0	0	35	37	0	5	42	-5	0	7	1889	30/04/17
FDM Group Holdings	PwC	160	36	0	196	152	38	34	224	5	0	33	2013	31/12/17
Fenner ¹⁵	Deloitte	800	0	0	800	800	0	100	900	0	0	6	2017	31/08/17
Ferrexpo † ¹⁶	Deloitte	856	100	2	959	1,019	110	50	1,179	-16	0	2	2017	31/12/17
Fidelity China Sp Situations	EY	28	0	0	28	28	0	0	28	0	0	0	2016	31/03/17
Fidelity European Values	EY	25	0	0	25	25	0	0	25	0	0	0	2016	31/12/17
Fidessa Group	KPMG	295	44	0	339	295	44	27	366	0	0	6	1996	31/12/17
Finsbury Growth & Inc Tst	PwC	27	0	0	27	27	0	0	27	0	0	5	2014	30/09/17
FirstGroup	Deloitte	1,800	200	0	2,000	1,400	200	0	1,600	29	0	2	1998	31/03/17
Foreign & Colonial Inv Tst	EY	96	0	0	96	75	0	0	75	28	0	8	2016	31/12/17
Galliford Try	PwC	600	100	100	800	600	100	0	700	0	17	18	2001	30/06/17
Games Workshop	PwC	176	0	4	180	173	0	9	182	2	2	4	2006	28/05/17
GCP Infrastructure Inv	KPMG	66	0	15	81	52	0	15	67	27	23	39	2016	30/09/17
Genesis EM Fund † ¹⁷	PwC	44	0	0	44	37	0	0	37	17	0	0	2006	30/06/17
Genus	Deloitte	800	0	300	1,100	600	0	200	800	33	38	40	2006	30/06/16
Go-Ahead Group	Deloitte	700	0	500	1,200	600	0	200	800	17	71	50	2016	02/07/17
Grafton Group	PwC	975	0	21	996	787	0	53	840	24	2	33	2016	31/12/17
Grainger	KPMG	210	31	50	291	242	30	91	363	-13	24	23	2015	30/09/17
Great Portland Estates	Deloitte	204	62	21	287	210	61	11	282	-3	10	27	2003	31/03/17
Greencoat UK Wind	BDO	76	4	0	80	64	4	53	121	19	0	26	2012	31/12/17
Greencore Group ¹⁸	KPMG	965	0	647	1,612	695	0	897	1,592	39	67	69	2008	30/09/17
Greene King	EY	600	0	0	600	600	0	0	600	0	0	87	1997	01/05/17
Greggs	KPMG	154	0	9	163	150	0	18	168	3	6	16	1984	31/12/17
GVC ††	GT	789	0	1,404	2,193	614	0	1,053	1,667	29	178	238	2009	31/12/17
Halfords Group	KPMG	235	15	150	400	174	0	15	189	35	64	31	2009	31/03/17
Hammerson ¹⁹	PwC	500	100	300	900	600	100	100	800	-17	60	31	2017	31/12/17
HarbourVest Global PE †	EY	96	0	76	173	96	0	119	216	0	79	71	2007	31/01/17
Hastings Group	KPMG	400	100	100	600	300	100	0	400	33	25	150	2010	31/12/17
Hays ²⁰	PwC	1,100	0	700	1,800	900	0	700	1,600	22	64	62	2017	30/06/17
Herald Investment Trust	EY	24	0	0	24	24	0	0	24	0	0	0	1994	31/12/17
HICL Infrastructure	KPMG	600	0	200	800	500	0	200	700	20	33	31	2006	31/03/17

»18

6 KPMG will replace Deloitte y/e 2018
7 KPMG replaced EY y/e 2017
8 PwC will replace Deloitte y/e 2018
9 PwC will replace EY y/e 2018
10 Deloitte will replace EY y/e 2018

11 PwC will replace Deloitte y/e 2018
12 PwC will replace EY y/e 2019
13 PwC will replace Deloitte y/e 2018
14 PwC replaced KPMG y/e 2017
15 Deloitte replaced PwC y/e 2017

16 Deloitte replaced EY y/e 2017
17 KPMG will replace PwC y/e 2018
18 Deloitte will replace KPMG y/e 2019
19 PwC replaced Deloitte y/e 2017
20 PwC replaced Deloitte y/e 2017

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Hikma Pharmaceuticals †	PwC	1,571	0	143	1,714	1,571	143	429	2,143	0	9	62	2016	31/12/17
Hill & Smith	KPMG	800	0	100	900	700	0	300	1,000	14	13	33	1999	31/12/17
Hiscox	PwC	1,934	206	200	2,340	1,349	196	315	1,860	43	10	15	2016	31/12/17
Hochschild Mining †	EY	426	38	44	508	426	38	45	509	0	10	31	2006	31/12/17
Homeserve	Deloitte	656	48	366	1,070	497	40	353	890	32	56	70	2002	31/03/17
Howden Joinery Group	Deloitte	500	100	0	600	400	100	200	700	25	0	31	2002	24/12/16
Hunting † ²¹	PwC	1,571	71	0	1,643	1,571	71	0	1,643	0	0	4	1989	31/12/17
Ibstock ²²	Deloitte	370	56	0	426	394	46	76	516	-6	0	129	2017	31/12/17
IG Group Holdings	PwC	800	300	500	1,600	700	300	600	1,600	14	63	91	2010	31/05/17
IMI	EY	2,700	0	100	2,800	2,600	0	200	2,800	4	4	6	2009	31/12/17
Inchcape ²³	PwC	2,600	100	100	2,800	2,800	200	500	3,500	-7	4	15	1958	31/12/17
Indivior †	PwC	914	500	443	1,857	886	1,343	743	2,971	3	48	45	1997	31/12/16
Inmarsat †	Deloitte	786	71	0	857	714	71	143	929	10	0	25	2006	31/12/17
Intermediate Capital Group	Deloitte	900	0	300	1,200	900	0	400	1,300	0	33	41	1989	31/03/17
Intl Public Partnership	EY	677	10	202	889	650	25	53	728	4	30	17	2011	31/12/17
Intu Properties	PwC	789	49	0	838	705	48	0	753	12	0	1	1998	31/12/17
Investec ²⁴	EY	5,010	670	1,450	7,130	4,575	424	717	5,716	10	29	26	2002	31/03/17
IP Group	KPMG	218	50	23	291	161	21	18	200	35	11	8	2014	31/12/17
IWG	KPMG	2,600	-	100	2,700	2,300	-	400	2,700	13	4	7	1975	31/12/17
James Fisher & Sons	KPMG	700	0	0	700	700	-	100	800	0	0	17	2008	31/12/17
Jardine Lloyd Thompson Grp	PwC	3,387	274	686	4,347	2,649	254	501	3,404	28	20	17	1991	31/12/17
JD Sports Fashion	KPMG	765	34	77	876	460	33	40	533	66	10	10	1996	31/01/17
JD Wetherspoon ²⁵	PwC	197	0	32	229	186	0	31	217	6	16	19	1984	30/07/17
John Laing Group	Deloitte	300	0	100	400	200	0	0	200	50	33	18	2007	31/12/17
John Laing Inf Fund	Deloitte	109	0	42	151	96	0	49	145	14	39	42	2010	31/12/17
John Wood Group † ²⁶	PwC	2,786	0	1,929	4,714	2,071	0	71	2,143	34	69	30	2002	31/12/17
JP Morgan American Inv Tst	Deloitte	24	0	3	27	25	0	8	33	-4	13	26	2006	31/12/17
JP Morgan EM Inv Trust	PwC	32	0	1	33	30	0	1	31	7	3	3	1991	30/06/17
JP Morgan Indian Inv Trust	PwC	31	0	0	31	34	0	0	34	-9	0	0	2015	30/09/17
JP Morgan Japanese	PwC	21	0	0	21	20	0	0	20	5	0	0	2013	30/09/17
Jupiter European Opps	EY	34	0	24	58	34	0	24	58	0	71	71	2000	31/05/17
Jupiter Fund Management	PwC	500	200	200	900	400	300	400	1,100	25	40	77	2001	31/12/17
Just Group	KPMG	876	639	409	1,924	518	705	2,527	3,750	69	47	180	2006	31/12/17
KAZ Minerals †	KPMG	786	143	0	929	786	143	214	1,143	0	0	9	2012	31/12/17
Kier Group	PwC	1,300	0	100	1,400	1,400	0	200	1,600	-7	8	21	2015	30/06/17
Lancashire Holdings † ²⁷	KPMG	1,286	0	0	1,286	1,286	0	71	1,357	0	0	4	2017	31/12/17
LondonMetric Property	Deloitte	153	26	0	179	153	26	0	179	0	0	0	2014	31/03/17
Man Group †	Deloitte	1,449	244	39	1,731	1,414	220	39	1,673	2	3	3	2014	31/12/17
Marshalls	Deloitte	191	0	20	211	143	0	20	163	34	10	13	2015	31/12/17
Marstons ²⁸	PwC	300	100	0	400	200	100	100	400	50	0	13	1963	01/10/17
McCarthy & Stone	Deloitte	200	0	0	200	200	0	700	900	0	0	200	2008	31/08/17
Meggitt ²⁹	PwC	1,900	0	0	1,900	2,100	0	0	2,100	-10	0	0	2003	31/12/17
Melrose Industries	Deloitte	2,700	1,200	500	4,400	2,800	600	2,800	6,200	-4	19	53	2003	31/12/17
Mercantile Investment Tst	PwC	36	0	2	38	36	0	2	38	0	6	6	1885	31/01/17
Merlin Entertainment	KPMG	1,800	0	300	2,100	1,600	0	700	2,300	13	17	37	2005	31/12/17
Metro Bank	PwC	1,212	0	79	1,291	1,116	0	658	1,774	9	7	49	2009	31/12/17
Millennium & Copthorne HtIs	KPMG	3,000	0	1,000	4,000	2,000	0	1,000	3,000	50	33	43	1996	31/12/17
Mitchells & Butlers	Deloitte	400	100	0	500	400	100	0	500	0	0	8	2011	30/09/17
Moneysupermarket Group	KPMG	200	0	0	200	185	0	62	247	8	0	29	2004	31/12/17
Monks Investment Tst plc ³⁰	PwC	25	0	1	26	26	0	1	27	-4	4	4	1990	30/04/17
Morgan Advanced Materials	KPMG	2,100	100	200	2,400	2,100	100	200	2,400	0	10	11	2001	31/12/17

21 Deloitte will replace PwC y/e 2019

22 Deloitte replaced EY y/e 2017

23 Deloitte will replace PwC y/e 2018

24 KPMG was paid £2.1m for audit, £0.06m

for audit related and £0.56m for non-audit services for y/e 2017

25 Grant Thornton will replace PwC y/e 2018

26 KPMG will replace PwC y/e 2018

27 KPMG replaced EY y/e 2017

28 KPMG will replace PwC y/e 2019

29 PwC reappointed in 2017

30 EY will replace PwC y/e 2018

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Murray Intl Trust (Ord)	EY	27	0	12	39	27	0	9	36	0	44	53	1907	31/12/17
National Express Group	Deloitte	1,200	0	100	1,300	1,100	0	200	1,300	9	8	15	2011	31/12/17
NB Global FRI Fund	PwC	90	26	0	116	87	33	0	120	3	0	0	2011	31/12/16
Newriver REIT	Deloitte	248	39	220	507	200	28	30	258	24	89	45	2009	31/03/17
NEX Group ³¹	PwC	3,200	0	1,200	4,400	4,000	0	3,600	7,600	-20	38	49	1999	31/03/17
Ocado Group ³²	Deloitte	345	40	271	656	322	31	50	403	7	79	38	2017	03/12/17
On The Beach	KPMG	103	0	27	130	90	0	3	93	14	26	16	2007	30/09/17
OneSavings Bank	KPMG	816	96	55	967	535	96	154	785	53	7	18	2010	31/12/17
Page Group	EY	604	87	301	992	604	87	301	992	0	50	52	2011	31/12/16
Pantheon International	GT	43	8	24	75	39	8	13	60	10	56	45	1987	31/05/17
Paragon Grp of Companies	KPMG	845	60	52	957	752	57	103	912	12	6	30	2016	30/09/17
Pennon Group	EY	674	50	77	801	729	50	122	901	-8	11	11	2015	31/03/17
Perpetual I&G Inv Tst	EY	27	0	0	27	27	0	0	27	0	0	0	2016	31/03/17
Pershing Square Holdings †	EY	119	37	201	357	145	33	144	321	-18	170	229	2012	31/12/17
Personal Assets Trust	EY	26	0	9	35	26	0	9	35	0	35	38	1983	30/04/17
Petrofac †	EY	2,143	286	429	2,857	2,857	307	621	3,786	-25	20	20	2005	31/12/17
Pets At Home	KPMG	210	0	36	246	173	0	58	231	21	17	40	2000	31/03/17
Phoenix Group Holdings	EY	4,200	900	900	6,000	4,200	500	4,000	8,700	0	21	47	2009	31/12/17
Playtech ††	BDO	892	0	424	1,316	843	0	764	1,607	6	47	87	2006	31/12/17
Polar Capital Tech Trust ³³	PwC	34	0	5	39	27	0	5	32	26	15	15	1996	30/04/17
Polymetal International †	Deloitte	829	307	7	1,143	750	279	21	1,050	10	1	2	2007	31/12/17
Polypipe	EY	300	0	0	300	300	0	0	300	0	0	75	2012	31/12/17
Provident Financial	Deloitte	1,000	0	200	1,200	600	0	200	800	67	20	45	2012	31/12/17
PureCircle †	PwC	429	0	71	500	357	0	429	786	20	17	64	2010	30/06/17
PZ Cussons ³⁴	PwC	800	0	300	1,100	700	0	300	1,000	14	38	45	2008	31/05/17
Qinetiq Group ³⁵	KPMG	500	100	0	600	500	100	200	800	0	0	19	2001	31/03/17
Rank Group	EY	400	0	200	600	400	0	100	500	0	50	33	2010	30/06/17
Rathbone Brothers	KPMG	416	297	144	857	398	199	161	758	5	35	40	2009	31/12/17
RDI Reit	KPMG	400	0	0	400	400	0	300	700	0	0	27	2010	31/08/17
Redrow	PwC	176	20	8	204	175	20	8	203	1	5	5	1987	30/06/17
Renewables Inf Grp	Deloitte	327	0	28	355	262	0	26	288	25	9	10	2013	31/12/17
Renewi	PwC	1,200	0	3,400	4,600	700	0	100	800	71	283	184	1994	31/03/17
Renishaw ³⁶	EY	407	5	15	427	364	13	179	556	12	4	46	2017	30/06/17
RHI Magnesita †† ³⁷	PwC	2,105	88	2,982	5,175	877	88	1,754	2,719	140	142	159	2017	31/12/17
Rightmove	KPMG	141	0	30	171	149	0	21	170	-5	21	21	2000	31/12/17
RIT Capital Partners ³⁸	PwC	200	0	0	200	200	0	100	300	0	0	33	1987	31/12/17
Riverstone Energy Ltd †	EY	310	0	119	429	239	0	95	334	30	38	59	2013	31/12/17
Rotork	Deloitte	1,058	0	44	1,102	992	0	83	1,075	7	4	7	2014	31/12/17
RPC Group	PwC	3,200	100	1,200	4,500	1,500	0	800	2,300	113	38	52	2016	31/03/17
Safestore	Deloitte	300	0	100	400	300	0	100	400	0	33	25	2014	31/10/17
Saga ³⁹	EY	1,000	200	0	1,200	1,200	200	0	1,400	-17	0	21	2007	31/01/17
Sanne Group	Deloitte	493	0	306	799	386	0	858	1,244	28	62	143	2014	31/12/17
Savills	PwC	1,800	200	600	2,600	1,600	0	600	2,200	13	33	50	2001	31/12/17
Schroder AsPac Fund	PwC	21	0	2	23	20	0	2	22	5	10	10	1995	30/09/17
Scottish Investment Trust	Deloitte	34	0	15	49	35	0	12	47	-3	44	39	2002	31/10/17
Senior ⁴⁰	KPMG	1,000	40	0	1,040	900	40	300	1,240	11	0	19	2017	31/12/17
Sequoia EII Fund	KPMG	81	0	78	159	57	0	187	244	42	96	192	2015	31/03/17
Serco Group	KPMG	1,200	100	100	1,400	1,300	200	600	2,100	-8	8	88	2016	31/12/17
Shaftesbury	EY	188	22	56	266	142	21	50	213	32	30	38	2016	30/09/17
SIG ⁴¹	Deloitte	1,600	100	0	1,700	1,500	100	0	1,600	7	0	2	2005	31/12/17
Sirius Minerals	PwC	125	0	389	514	73	0	103	176	71	311	248	2013	31/12/16

31 Deloitte will replace PwC y/e 2018

32 Deloitte replaced PwC y/e 2017

33 KPMG will replace PwC y/e 2018

34 Deloitte will replace PwC y/e 2018

35 PwC will replace KPMG y/e 2018

36 EY replaced KPMG y/e 2017

37 Previously audited by PwC Austria and Brazil

38 EY will replace PwC y/e 2018

39 KPMG will replace EY y/e 2018

40 KPMG replaced Deloitte y/e 2017

41 Deloitte removed 10/05/2018

Company (£000s)	Auditor	Audit fee 2017	Audit related fee 2017	Non audit fee 2017	Total fees 2017	Audit fee 2016	Audit related fee 2016	Non audit fee 2016	Total fees 2016	Fee +/- %	NAS %	3-yr ave NAS %	Tenure	Year end
Softcat	EY	190	20	0	210	150	0	412	562	27	0	171	2013	31/07/17
Sophos Group †	KPMG	429	0	143	571	357	0	929	1,286	20	33	110	2001	31/03/17
Spectris ⁴²	Deloitte	1,700	100	0	1,800	1,800	100	100	2,000	-6	0	4	2017	31/12/17
Spirax-Sarco Engineering	Deloitte	1,700	0	300	2,000	1,200	0	0	1,200	42	18	13	2014	31/12/17
Spire Healthcare	EY	500	0	0	500	400	0	0	400	25	0	0	2008	31/12/17
Sports Direct International	GT	1,400	100	4,100	5,600	966	0	1,461	2,427	45	293	208	2004	30/04/17
SSP	KPMG	800	0	200	1,000	800	0	200	1,000	0	25	25	2006	30/09/17
St Modwen ⁴³	KPMG	300	50	0	350	380	67	47	494	-21	0	7	2017	30/11/17
Stagecoach Group ⁴⁴	EY	875	0	68	943	910	0	175	1,085	-4	8	15	2017	29/04/17
Stobart Group	KPMG	333	22	60	415	219	23	11	253	52	18	13	2012	28/02/17
Superdry ⁴⁵	PwC	406	40	230	676	430	60	376	866	-6	57	69	2008	30/04/17
Syncona	Deloitte	63	0	126	189	56	0	20	76	13	200	103	2012	31/03/17
Synthomer	PwC	800	33	24	857	741	34	244	1,019	8	3	27	2012	31/12/17
TalkTalk Telecom Group	Deloitte	600	0	100	700	500	0	100	600	20	17	25	2010	31/03/17
Tate & Lyle ⁴⁶	PwC	2,400	100	100	2,600	1,900	100	200	2,200	26	4	8	1989	31/03/17
TBC Bank Group	PwC	548	81	75	704	512	116	1,754	2,382	7	14	137	2008	31/12/17
Ted Baker	KPMG	360	17	20	397	312	312	31	360	15	6	20	2001	30/01/18
Telecom Plus	KPMG	176	29	103	308	163	31	0	194	8	59	33	2015	31/03/17
Temple Bar Inv Tst	EY	30	0	3	33	31	0	3	34	-3	10	9	2003	31/12/17
Templeton EM Inv Tst	Deloitte	31	0	5	36	30	0	5	35	3	16	17	2009	31/03/17
Thomas Cook Group ⁴⁷	EY	3,000	0	0	3,000	3,000	0	1,000	4,000	0	0	22	2017	30/09/17
TI Fluid Systems †† ⁴⁸	PwC	2,105	0	2,632	4,737	1,754	0	4,737	6,491	20	125	228	2001	31/12/17
TP ICAP	Deloitte	4,657	999	77	5,733	3,497	353	1,135	4,985	33	2	29	2001	31/12/17
TR Property Inv Tst ⁴⁹	KPMG	72	0	0	72	92	0	5	97	-22	0	4	2017	31/03/17
Travis Perkins	KPMG	935	59	61	1,055	900	55	187	1,142	4	7	14	2015	31/12/17
Tritax Big Box REIT ⁵⁰	BDO	190	0	30	220	210	0	230	440	-10	16	63	2013	31/12/17
Tullow Oil †	Deloitte	1,357	214	857	2,429	1,500	286	143	1,929	-10	63	28	2002	31/12/17
UBM ⁵¹	EY	1,800	200	0	2,000	1,700	100	200	2,000	6	0	18	2002	31/12/17
UDG Healthcare †† ⁵²	EY	786	0	2	788	724	0	57	781	9	0	25	2017	30/09/17
UK Comm Property Tst ⁵³	Deloitte	63	0	0	63	71	0	60	131	-11	0	60	2016	31/12/16
Ultra Electronics Holdings	Deloitte	1,199	0	1,511	2,710	893	13	441	1,347	34	126	77	2002	31/12/17
Unite Group	Deloitte	300	0	400	700	300	0	0	300	0	133	44	2015	31/12/17
Vedanta Resources † ⁵⁴	EY	1,571	0	1,929	3,500	1,714	0	1,929	3,643	-8	123	111	2017	31/03/17
Vesuvius ⁵⁵	PwC	1,200	100	0	1,300	1,900	100	0	2,000	-37	0	2	2017	31/12/17
Victrex ⁵⁶	KPMG	153	0	29	182	146	0	27	173	5	19	19	1993	30/09/17
Vietnam Enterprise Inv †	KPMG	59	0	0	59	49	0	106	156	20	0	75	2008	31/12/17
VinaCapital Vietnam VOF† ⁵⁷	PwC	276	0	0	276	232	0	520	752	19	0	102	2016	30/06/17
Virgin Money	PwC	1,300	200	100	1,600	900	200	100	1,200	44	8	13	2016	31/12/17
Weir Group	PwC	2,600	100	200	2,900	2,500	100	300	2,900	4	8	9	2016	31/12/17
WH Smith	PwC	300	0	100	400	300	0	100	400	0	33	33	2015	31/08/17
William Hill	Deloitte	600	0	100	700	500	0	900	1,400	20	17	88	1991	27/12/17
Witan Inv Tst	GT	51	45	8	104	51	11	0	62	0	16	45	2016	31/12/17
Wizz Air ††	PwC	254	0	391	646	232	0	398	630	10	154	170	2007	31/03/17
Woodford Patient Capital Tst	GT	45	10	0	55	45	10	0	55	0	0	23	2015	31/12/17
Workspace Group ⁵⁸	PwC	188	35	20	243	181	34	15	230	4	11	10	1987	31/03/17
Worldwide Healthcare Tst	PwC	27	0	4	31	29	0	10	39	-7	15	37	2015	31/03/17
ZPG	Deloitte	345	40	0	385	210	28	0	238	64	0	24	2007	30/09/17
Totals		192,163	17,670	59,337	269,171	180,330	16,524	76,180	272,739	7	31	49		

42 Deloitte replaced KPMG y/e 2017

43 KPMG replaced Deloitte y/e 2017

44 EY replaced PwC y/e 2017

45 Deloitte will replace PwC y/e 2018

46 EY will replace PwC y/e 2018

47 EY replaced PwC y/e 2017

48 PwC reappointed in 2017

49 KPMG replaced EY y/e 2017

50 BDO reappointed in 2017

51 KPMG will replace EY y/e 2019

52 EY replaced KPMG y/e 2017

53 Deloitte replaced EY y/e 2016

54 EY replaced Deloitte y/e 2017

55 PwC replaced KPMG y/e 2017

56 PwC will replace KPMG y/e 2018

57 PwC Hong Kong was previous auditor

58 KPMG will replace PwC y/e 2018