

UK Transparency Report 2021  
PricewaterhouseCoopers LLP  
Registered number: OC303525

# Finances and other disclosures – List of major local audit and Public Interest Entity audits performed by PwC UK

This forms part of our FY21 Transparency Report

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# Finances and other disclosures

## List of major local audit and Public Interest Entity audits performed by PwC UK

### List of major Local Audits

PwC UK did not perform any Major Local Audits in the year to 30 June 2021 (2020: 1).

### List of UK Public Interest Entities

Below is a list of UK public interest entities (PIEs) (as defined in the FRC Ethical Standard) for which we carried out statutory audits (i.e. issued an audit report) between 1 July 2020 and 30 June 2021, and therefore does not include all UK public interest entities for which PwC UK is the statutory auditor.

ABERDEEN DIVERSIFIED INCOME AND TRUST PLC	BLACKROCK NORTH AMERICAN INCOME TRUST PLC	CATER ALLEN LIMITED
AFFINITY WATER FINANCE PLC	BLACKROCK SMALLER COMPANIES TRUST PLC	CENTREWRIGHT LIMITED
AGEAS INSURANCE LIMITED	BLACKROCK THROGMORTON TRUST PLC	CHANCELLOR, MASTERS, AND SCHOLARS OF THE UNIVERSITY OF CAMBRIDGE
AIG LIFE LIMITED	BLACKROCK WORLD MINING TRUST PLC	CINEWORLD GROUP PLC
AIR PARTNER PLC	BODYCOTE PLC	CIRCASSIA PHARMACEUTICALS PLC
ALLIANZ INSURANCE PLC	BOS (SHARED APPRECIATION MORTGAGES) NO. 1 PLC	CITY OF LONDON INVESTMENT TRUST PLC
AMERICAN INTERNATIONAL GROUP UK LIMITED	BOS (SHARED APPRECIATION MORTGAGES) NO. 2 PLC	CIVITAS SOCIAL HOUSING PLC
ANGLO AMERICAN CAPITAL PLC	BOS (SHARED APPRECIATION MORTGAGES) NO. 3 PLC	CLARKSON PLC
ANGLO AMERICAN PLC	BOS (SHARED APPRECIATION MORTGAGES) NO. 4 PLC	CLOSE BROTHERS FINANCE PLC
ANTOFAGASTA PLC	BRISTOL WATER PLC	CLOSE BROTHERS GROUP PLC
AQUILA EUROPEAN RENEWABLES INCOME FUND PLC	BRIT LIMITED	CLOSE BROTHERS LIMITED
ARCH INSURANCE (UK) LIMITED	BRITISH LAND COMPANY PUBLIC LIMITED COMPANY(THE)	CMC MARKETS PLC
ARQIVA FINANCING PLC	BROADGATE FINANCING PLC	CONTOURGLOBAL PLC
ASSURANT GENERAL INSURANCE LIMITED	BRUNNER INVESTMENT TRUST PLC(THE)	CONVEX INSURANCE UK LIMITED
ASSURANT LIFE LIMITED	CAIRN ENERGY PLC	CORNISH MUTUAL ASSURANCE COMPANY LIMITED
ASSURED GUARANTY (EUROPE) PLC	CAPITAL & COUNTIES PROPERTIES PLC	COSTAIN GROUP PLC
ASTRAZENECA PLC	CARDIFF AUTO RECEIVABLES SECURITISATION 2018-1 PLC	COUNTRYSIDE PROPERTIES PLC
ATOM BANK PLC	CARDIFF AUTO RECEIVABLES SECURITISATION 2019-1 PLC	COUNTRYWIDE LIMITED
AVIVA INSURANCE LIMITED	CARDIFF UNIVERSITY	COVEA INSURANCE PLC
AVIVA INTERNATIONAL INSURANCE LIMITED	CARNIVAL PLC	COVÉA LIFE LIMITED
AVIVA LIFE & PENSIONS UK LIMITED	CATALYST HEALTHCARE (MANCHESTER) FINANCING PLC	COVENTRY BUILDING SOCIETY
AVIVA PLC	CATALYST HEALTHCARE (ROMFORD) FINANCING PLC.	CRANSWICK PLC
BAGLAN MOOR HEALTHCARE PLC	CATALYST HIGHER EDUCATION (SHEFFIELD) PLC	CREDIT SUISSE (UK) LIMITED
BAKKAVOR GROUP PLC		CREDIT SUISSE INTERNATIONAL
BANK OF SCOTLAND PLC		CREST NICHOLSON HOLDINGS PLC
BATH INVESTMENT & BUILDING SOCIETY		CRITERION HEALTHCARE PLC
BEVERLEY BUILDING SOCIETY		CROWN AGENTS BANK LIMITED
BIOPHARMA CREDIT PLC		CYNERGY BANK LIMITED
BL SUPERSTORES FINANCE PLC		DAILY MAIL AND GENERAL TRUST P L C
		DARAG LEGACY UK LIMITED



DECHRA PHARMACEUTICALS PLC	EUROPEAN OPPORTUNITIES TRUST PLC	HIGHWAY INSURANCE COMPANY LIMITED
DERWENT LONDON PLC	EXETER FRIENDLY SOCIETY LIMITED	HIKMA PHARMACEUTICALS PUBLIC LIMITED COMPANY
DEVA FINANCING PLC	FCE BANK PLC	HILTON FOOD GROUP PLC
DIAGEO CAPITAL PLC	FDM GROUP (HOLDINGS) PLC	HISCOX INSURANCE COMPANY LIMITED
DIAGEO FINANCE PLC	FIL LIFE INSURANCE LIMITED	HOLMES MASTER ISSUER PLC
DIAGEO PLC	FINSBURY GROWTH & INCOME TRUST PLC	HONEYCOMB INVESTMENT TRUST PLC
DIPLOMA PLC	FIRST TITLE INSURANCE PLC	HONOURS PLC
DISCOVERIE GROUP PLC	FOSSE MASTER ISSUER PLC	HSBC BANK PLC
DIVERSIFIED GAS & OIL PLC	FRIENDS LIFE HOLDINGS PLC	HSBC HOLDINGS PLC
DOMINO'S PIZZA GROUP PLC	FUNDING CIRCLE HOLDINGS PLC	HSBC LIFE (UK) LIMITED
DRUM INCOME PLUS REIT PLC	FUTURE PLC	HSBC PRIVATE BANK (UK) LIMITED
DUDLEY BUILDING SOCIETY	G4S INTERNATIONAL FINANCE PLC	HSBC TRUST COMPANY (UK) LIMITED
DUNELM GROUP PLC	G4S PLC	HSBC UK BANK PLC
EASYJET PLC	GABELLI MERGER PLUS+ TRUST PLC	HYDE HOUSING ASSOCIATION LIMITED
ECCLESIASTICAL INSURANCE OFFICE PUBLIC LIMITED COMPANY	GABELLI VALUE PLUS + TRUST PLC	IG GROUP HOLDINGS PLC
EDGBASTON RMBS 2010-1 PLC	GAMES WORKSHOP GROUP PLC	INDIVIOR PLC
EFG PRIVATE BANK LIMITED	GENERAL ACCIDENT PLC	INTEGRATED ACCOMMODATION SERVICES PLC
ELECTROCOMPONENTS PUBLIC LIMITED COMPANY	GOLDMAN SACHS INTERNATIONAL BANK	INTERNATIONAL BIOTECHNOLOGY TRUST PLC
ELLAND RMBS 2018 PLC	GREAT HALL MORTGAGES NO.1 PLC	INTERTEK GROUP PLC
EQUINITI GROUP PLC	GRESHAM INSURANCE COMPANY LIMITED	INVESCO PENSIONS LIMITED
EQUITABLE LIFE ASSURANCE SOCIETY, (THE)	GRINGOLET COMPANY LIMITED	ITAU BBA INTERNATIONAL PLC
EQUITAS INSURANCE LIMITED	GUARANTEE PROTECTION INSURANCE LIMITED	J.P. MORGAN EUROPE LIMITED
EQUITAS LIMITED	HALMA PUBLIC LIMITED COMPANY	J.P. MORGAN SECURITIES PLC
EQUITAS REINSURANCE LIMITED	HAMMERSON PLC	JOHNSON MATTHEY PLC
EQUITY RELEASE FUNDING (NO.1) PLC	HARGREAVES LANSDOWN PLC	JP MORGAN CLAVERHOUSE INVESTMENT TRUST PLC
EQUITY RELEASE FUNDING (NO.2) PLC	HAYS PLC	JPMORGAN INDIAN INVESTMENT TRUST PLC
EQUITY RELEASE FUNDING (NO.3) PLC	HBOS PLC	JPMORGAN JAPANESE INVESTMENT TRUST PLC
EQUITY RELEASE FUNDING (NO.4) PLC	HCC INTERNATIONAL INSURANCE COMPANY PLC	JPMORGAN LIFE LIMITED
EQUITY RELEASE FUNDING (NO.5) PLC	HEADLAM GROUP PLC	JPMORGAN MID CAP INVESTMENT TRUST PLC
ESSENTRA PLC	HEATHROW FINANCE PLC	JPMORGAN MULTI-ASSET GROWTH & INCOME PLC
EUROCELL PLC	HEDDINGTON INSURANCE (U.K.) LIMITED	
EUROMONEY INSTITUTIONAL INVESTOR PLC	HENDERSON HIGH INCOME TRUST PLC	
EUROPEAN ASSETS TRUST PLC	HERALD INVESTMENT TRUST PLC	



JUPITER FUND MANAGEMENT PLC	MJ GLEESON PLC	REVOLUTION BARS GROUP PLC
JUST GROUP PLC	MOBIUS INVESTMENT TRUST PLC	RIVERSTONE INSURANCE (UK) LIMITED
JUST RETIREMENT LIMITED	MOLINEUX RMBS 2016-1 PLC	RL FINANCE BONDS NO. 2 PLC
KEYSTONE POSITIVE CHANGE INVESTMENT TRUST PLC	MONDI FINANCE PLC	RL FINANCE BONDS NO. 3 PLC
KIER GROUP PLC	MONDI PLC	RL FINANCE BONDS NO. 4 PLC
KIN AND CARTA PLC	MOTORPOINT GROUP PLC	RMPA SERVICES PLC
LANGTON SECURITIES (2008-1) PLC.	MURRAY INCOME TRUST PLC	ROAD MANAGEMENT CONSOLIDATED PLC
LANGTON SECURITIES (2010-1) PLC	NANOCO GROUP PLC	ROAD MANAGEMENT SERVICES (FINANCE) PLC
LIVERPOOL VICTORIA FINANCIAL SERVICES LIMITED	NEWCASTLE BUILDING SOCIETY	ROLLS-ROYCE HOLDINGS PLC
LIVERPOOL VICTORIA FRIENDLY SOCIETY LIMITED	NEWLINE INSURANCE COMPANY LIMITED	ROLLS-ROYCE PLC
LIVERPOOL VICTORIA INSURANCE COMPANY LIMITED	NEWRIVER REIT PLC	ROTHESAY LIFE PLC
LIVERPOOL VICTORIA LIFE COMPANY LIMITED	NEXT GROUP PLC	ROYAL LONDON MUTUAL INSURANCE SOCIETY, LIMITED(THE)
LLOYDS BANK CORPORATE MARKETS PLC	NEXT PLC	S4 CAPITAL PLC
LLOYDS BANK GENERAL INSURANCE LIMITED	NORTH AMERICAN INCOME TRUST PLC (THE)	SANTANDER FINANCIAL SERVICES PLC
LLOYDS BANK PLC	NPA INSURANCE LIMITED	SANTANDER UK GROUP HOLDINGS PLC
LLOYDS BANKING GROUP PLC	OAKNORTH BANK PLC	SANTANDER UK PLC
LONDON GENERAL INSURANCE COMPANY LIMITED	OCTOPUS RENEWABLES INFRASTRUCTURE TRUST PLC	SAVILLS PLC
LONDON GENERAL LIFE COMPANY LIMITED	PARTNERSHIP LIFE ASSURANCE COMPANY LIMITED	SCHRODER EUROPEAN REAL ESTATE INVESTMENT TRUST PLC
LV PROTECTION LIMITED	PCGH ZDP PLC	SCOTTISH BUILDING SOCIETY
MACQUARIE BANK INTERNATIONAL LIMITED	PEARSON FUNDING PLC	SCOTTISH EQUITABLE PLC
MANCHESTER BUILDING SOCIETY	PEARSON PLC	SCOTTISH MORTGAGE INVESTMENT TRUST PLC
MARKS & SPENCER FINANCIAL SERVICES PLC	PENARTH MASTER ISSUER PLC	SCOTTISH WIDOWS LIMITED
MARKS AND SPENCER FINANCIAL SERVICES PLC	PERMANENT MASTER ISSUER PLC	SCS GROUP P.L.C.
MARTLET HOMES LIMITED	PERSONAL ASSETS TRUST PUBLIC LIMITED COMPANY	SDCL ENERGY EFFICIENCY INCOME TRUST PLC
MCBRIDE PLC	POLAR CAPITAL GLOBAL FINANCIALS TRUST PLC	SEGRO PUBLIC LIMITED COMPANY
MEADOWHALL FINANCE PLC	POLAR CAPITAL GLOBAL HEALTHCARE TRUST PLC	SOUTHERN HOUSING GROUP LIMITED
MEDICLINIC INTERNATIONAL PLC	QBE UK LIMITED	ST ANDREW'S INSURANCE PLC
MEGGITT PLC	QINETIQ GROUP PLC	ST. JAMES'S PLACE PLC
MERCIA NO.1 PLC	QUILTER PLC	ST. JAMES'S PLACE UK PLC
METRO BANK PLC	RBC EUROPE LIMITED	STAFFORD RAILWAY BUILDING SOCIETY
MITON GLOBAL OPPORTUNITIES PLC	REACH PLC	STHREE PLC
	RECORD PLC	STONEBRIDGE INTERNATIONAL INSURANCE LTD
	REDDE NORTHGATE PLC	
	RELIANCE NATIONAL INSURANCE COMPANY (EUROPE) LIMITED	



STV GROUP PLC	THE SCOTTISH INVESTMENT TRUST PLC	VISTRY GROUP PLC
SUFFOLK LIFE ANNUITIES LIMITED	THE SOCIETY OF LLOYDS	VITALITY HEALTH LIMITED
SUTTON AND EAST SURREY WATER PLC	THE VETERINARY DEFENCE SOCIETY LIMITED	VITALITY LIFE LIMITED
SWANSEA BUILDING SOCIETY	THREADNEEDLE PENSIONS LIMITED	VIVO ENERGY PLC
SYNTHOMER PLC	TI FLUID SYSTEMS PLC	VP PLC
TANDEM BANK LIMITED	TOKIO MARINE KILN INSURANCE LIMITED	VPC SPECIALTY LENDING INVESTMENTS PLC
TBC BANK GROUP PLC	TOPPS TILES PLC	WEIR GROUP PLC(THE)
TCLARKE PLC	TRAFALGAR INSURANCE LIMITED	WEST BROMWICH BUILDING SOCIETY
TEACHERS ASSURANCE COMPANY LIMITED	TRIODOS BANK UK LIMITED	WESTPAC EUROPE LIMITED
TEN ENTERTAINMENT GROUP PLC	TROY INCOME & GROWTH TRUST PLC	WH SMITH PLC
THE ACCESS BANK UK LIMITED	TT CLUB MUTUAL INSURANCE LIMITED	WM MORRISON SUPERMARKETS PLC
THE CHARITY BANK LIMITED	TYMAN PLC	WORLDWIDE HEALTHCARE TRUST PLC
THE CITY OF LONDON INVESTMENT TRUST PLC	U AND I GROUP PLC	XL CATLIN INSURANCE COMPANY UK LIMITED
THE EDINBURGH INVESTMENT TRUST PUBLIC LIMITED COMPANY	UNITED BANK FOR AFRICA (UK) LIMITED	YORKSHIRE BUILDING SOCIETY
THE HOSPITAL COMPANY (DARTFORD) ISSUER PLC	UTMOST LIFE AND PENSIONS LIMITED	ZENITH BANK (UK) LIMITED
THE LINDSELL TRAIN INVESTMENT TRUST PLC	UZBEKINVEST INTERNATIONAL INSURANCE COMPANY LIMITED	ZOPA BANK LIMITED
THE OCEAN MARINE INSURANCE COMPANY LIMITED	VESUVIUS PLC	ZURICH ASSURANCE LTD
THE PALATINE INSURANCE COMPANY LIMITED	VICTREX PLC	



## List of EU Public Interest Entities

On 31st December 2020, the transition period of the UK–EU Withdrawal Agreement ended. Before this date, audit firms were required to disclose a list of EU public interest entities (as defined in EU Directive 2014/56/EU) for which they carried out statutory audits. The following list are those additional entities meeting the definition of EU PIEs that did not also meet the definition of UK PIE reported above (typically resulting from securities listed on an EU regulated market).

In variation to the basis used to compile the above list of UK PIEs, the list below includes all entities we audit that were not UK PIEs, but would have met the definition of EU PIE, at any point in the year from 1 July 2020 to 30 June 2021. We therefore may not necessarily have issued an audit report in respect of these entities within that period.

ACACIA PHARMA GROUP PLC	ELVET MORTGAGES 2019-1 PLC	ORBITA FUNDING 2017-1 PLC
ACCSYS TECHNOLOGIES PLC	ELVET MORTGAGES 2020-1 PLC	ORBITA FUNDING 2020-1 PLC
AUTO ABS UK LOANS 2019 PLC	EUROPEAN BANK FOR RECONSTRUCTION AND DEVELOPMENT	OTE PLC
BAVARIAN SKY UK 1 PLC	FARRINGDON MORTGAGES NO.2 PLC	PCL FUNDING IV PLC
BAVARIAN SKY UK 2 PLC	GENEL ENERGY FINANCE NO.4 PLC	PCL FUNDING V PLC
BAVARIAN SKY UK 3 PLC	GLOBALDRIVE AUTO RECEIVABLES UK 2019-A PLC	RIBBON FINANCE 2018 PLC
BRASS NO. 10 PLC	GLOBALDRIVE AUTO RECEIVABLES UK 2020-A PLC	ROTHESAY LIMITED
BRASS NO. 6 PLC	GLOBALDRIVE AUTO RECEIVABLES UK 2020-B PLC	SCOT ROADS PARTNERSHIP FINANCE LTD
BRASS NO. 9 PLC	GOLDMAN SACHS INTERNATIONAL	ST. JAMES'S ONCOLOGY FINANCING PLC
BRASS NO.5 PLC	GREATER GABBARD OFTO PLC	TECHNIPFMC PLC
BRASS NO.7 PLC	KEMBLE WATER FINANCE LIMITED	TELEREAL SECURED FINANCE PLC
BRASS NO.8 PLC	LINGFIELD 2014 I PLC	TELEREAL SECURITISATION PLC
BWP ISSUER PLC	LONGSTONE FINANCE PLC	TESCO PROPERTY FINANCE 1 PLC
CANADA SQUARE FUNDING 2019-1 PLC	LUDGATE FUNDING PLC	TESCO PROPERTY FINANCE 2 PLC
CANADA SQUARE FUNDING 2020-1 PLC	MANSARD MORTGAGES 2006-1 PLC	TESCO PROPERTY FINANCE 3 PLC
CANADA SQUARE FUNDING 2020-2 PLC	MANSARD MORTGAGES 2007-1 PLC	TESCO PROPERTY FINANCE 4 PLC
CANADA SQUARE FUNDING 2021-1 PLC	MANSARD MORTGAGES 2007-2 PLC	TESCO PROPERTY FINANCE 5 PLC
CANADA SQUARE FUNDING 2021-2 PLC	MARKETPLACE ORIGINATED CONSUMER ASSETS 2017-1 PLC	TESCO PROPERTY FINANCE 6 PLC
CHESTER A PLC	MARKETPLACE ORIGINATED CONSUMER ASSETS 2019-1 PLC	THAMES WATER (KEMBLE) FINANCE PLC
CHESTER B1 ISSUER PLC	MERSEYLINK (ISSUER) PLC	THAMES WATER UTILITIES LIMITED
DELAMARE FINANCE PLC	MOTOR 2016-1 PLC	UNIVERSITY OF GREENWICH
DLL UK EQUIPMENT FINANCE 2019-1 PLC	NEWGATE FUNDING PLC	UROPA SECURITIES PLC
ELSTREE FUNDING NO.1 PLC		WODS TRANSMISSION PLC
ELVET MORTGAGES 2018-1 PLC		ZURICH FINANCE (UK) PLC



## List of other London Stock Exchange listed entities

Additionally, during the year we also performed the audit of the following entities that are listed on the London Stock Exchange, but are not incorporated in the UK:

CENTAMIN PLC

DAIRY FARM INTERNATIONAL  
HOLDINGS LIMITED

GENEL ENERGY PLC

GRIT REAL ESTATE INCOME  
GROUP LIMITED

HEATHROW FUNDING LIMITED

HONGKONG LAND  
HOLDINGS LIMITED

JARDINE MATHESON  
HOLDINGS LIMITED

JARDINE STRATEGIC  
HOLDINGS LIMITED

MANDARIN ORIENTAL  
INTERNATIONAL LIMITED

SANNE GROUP PLC

WIZZ AIR HOLDINGS PLC

