



INCORPORATED BY ROYAL CHARTER 11<sup>TH</sup> MAY 1880

## Practising Certificate

This is to certify that

**Kevin Wallace Nicholls FCA**

is entitled to engage in Public Practice as a Chartered Accountant Given under the hand of the Chief Executive of The Institute of Chartered Accountants in England and Wales

Membership number

**7091953**

GIVEN UNDER THE COMMON SEAL  
OF THE INSTITUTE OF CHARTERED ACCOUNTANTS  
IN ENGLAND AND WALES

Members of Council

Chief Executive