

31,677 FILED AUDIT FEES · REFRESHED 10 SEPTEMBER 2026

What does an audit actually cost?

Every UK company that files audited accounts discloses what it paid its auditor. This report puts 31,677 of those fees side by side: by company size, by auditor tier, by sector and by city, and how they moved year on year.

£15,000

median UK audit fee across every size and sector

£15,750

median for a company with £10–25m revenue

3.1×

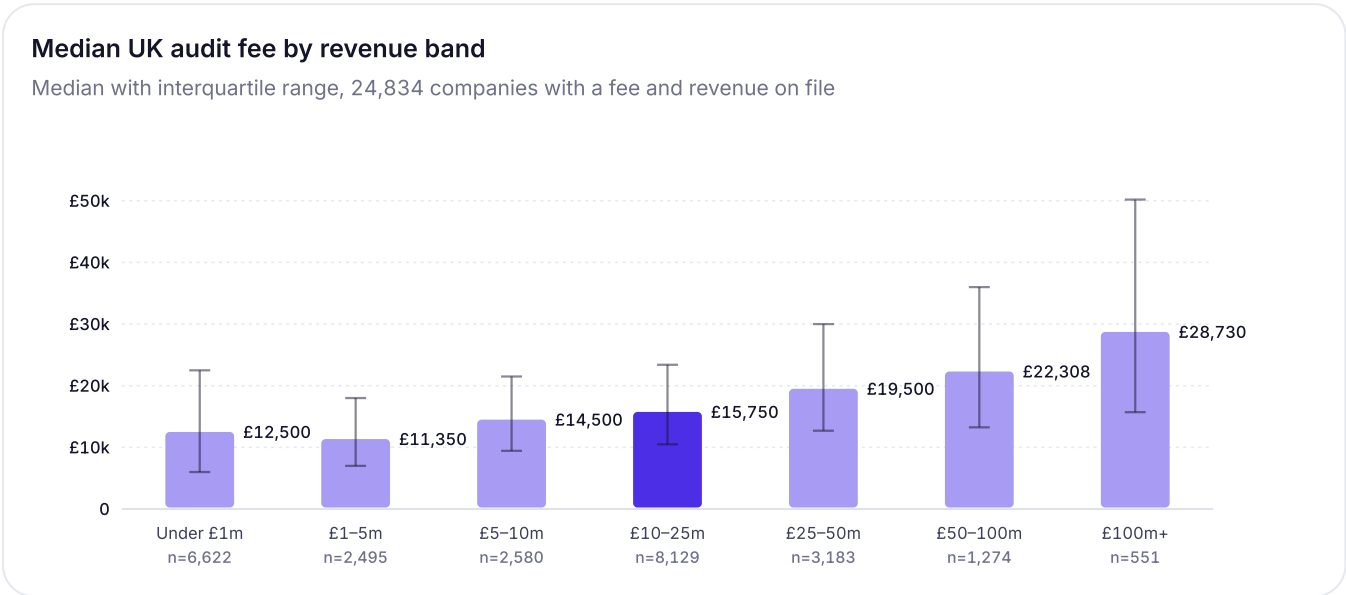
Big 4 premium over an independent firm at £10–25m revenue

+5.0%

median fee change year on year, 14,618 companies

Fees rise slowly with size

A UK company with £10–25m of revenue pays a median audit fee of £15,750; at £100m and above the median is £28,730. Half of all fees in any band sit within a range about twice as wide as the median: size explains the level, not the spread.

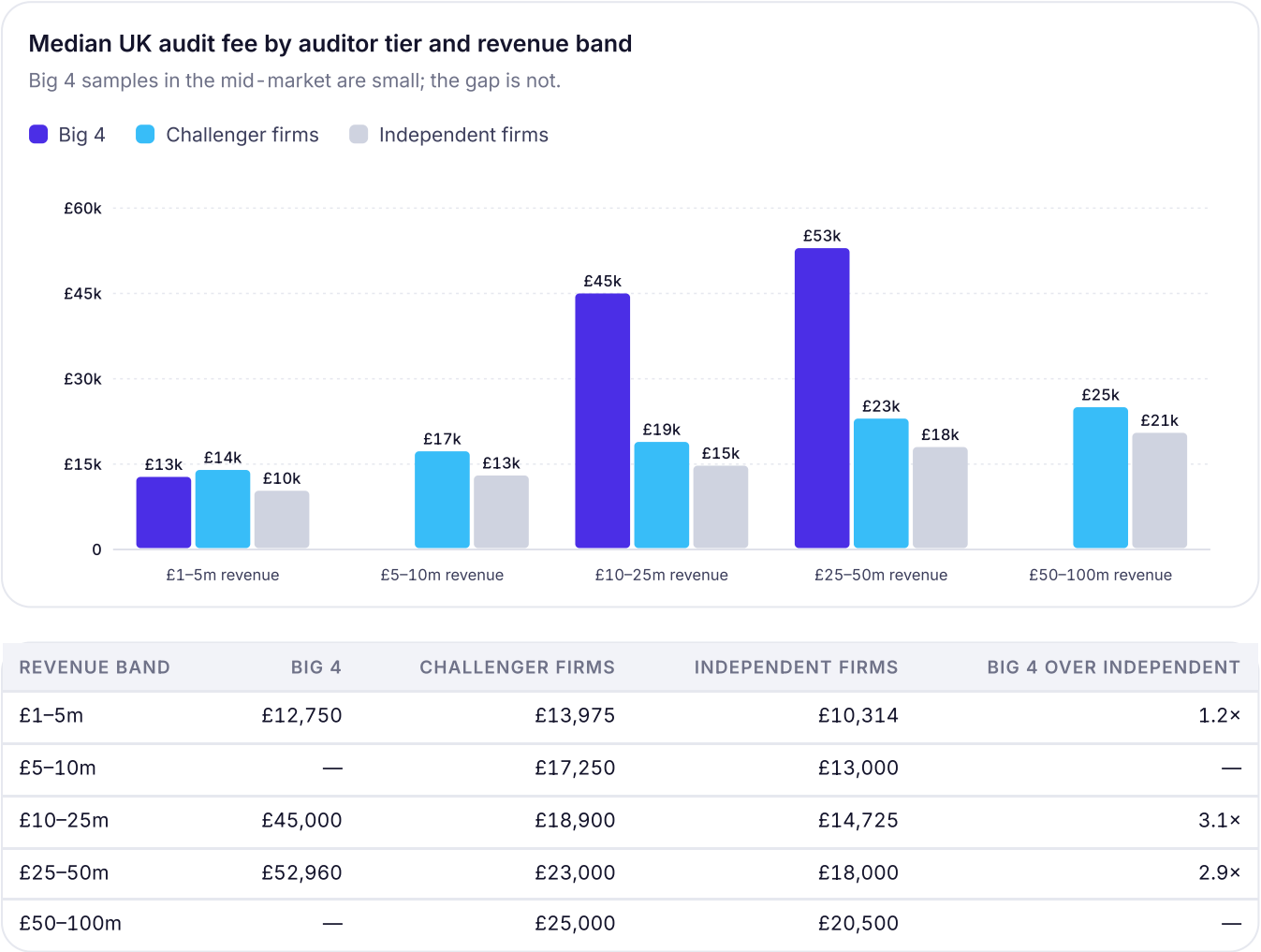


REVENUE BAND	COMPANIES	LOWER QUARTILE	MEDIAN	UPPER QUARTILE	FEE % OF REVENUE
Under £1m	6,622	£6,000	£12,500	£22,500	36.28%
£1-5m	2,495	£7,000	£11,350	£18,000	0.44%
£5-10m	2,580	£9,439	£14,500	£21,500	0.19%
£10-25m	8,129	£10,500	£15,750	£23,400	0.1%
£25-50m	3,183	£12,700	£19,500	£30,000	0.06%
£50-100m	1,274	£13,250	£22,308	£36,000	0.03%
£100m+	551	£15,710	£28,730	£50,202	0.02%

The sub-£1m band is mostly holding companies and dormant subsidiaries whose audit is of a group, not of their own trade. Treat it separately.

The Big 4 premium is the whole story of "alternative to"

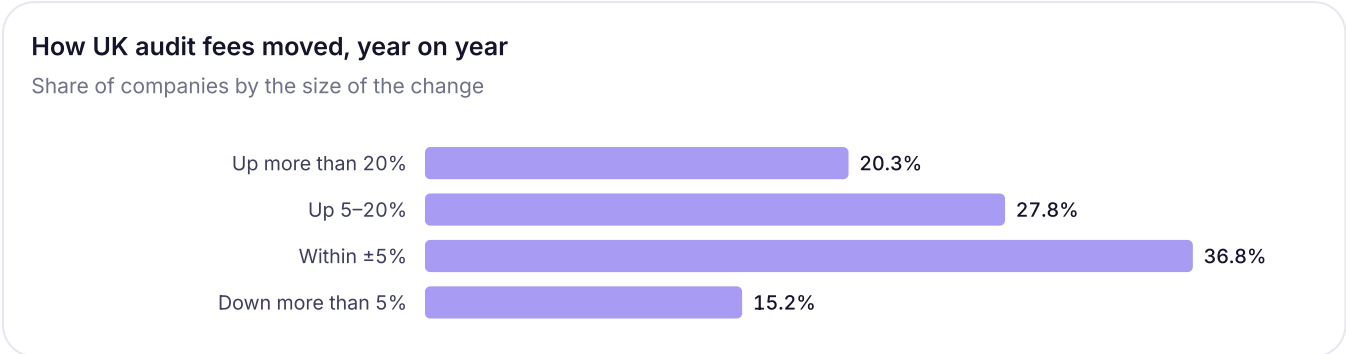
At £10–25m of revenue, a Big 4 audit costs a median £45,000 against £18,900 at a challenger firm and £14,725 at an independent one: 2.4× and 3.1× respectively.



Big 4 means Deloitte, EY, KPMG and PwC. Challenger firms are the forty or so national and regional firms; independent firms are everyone else. A cell is shown only where twenty or more companies carry a fee.

Fees moved +5.0% last year

Across 14,618 UK companies with two years of fees on file, the median rise was 5.0%. 20.3% saw a rise above 20%; 15.2% saw a cut, which means renegotiating works.



Where fees rose most, by firm

FIRM	TIER	COMPANIES WITH TWO YEARS	MEDIAN CHANGE	UP MORE THAN 20%
Menzies LLP	Challenger firm	201	+6.6%	18.4%
Azets Audit Services	Challenger firm	810	+6.1%	20.1%
DJH Audit Limited	Independent firm	159	+5.9%	27.0%
Xeinadin Audit Limited	Challenger firm	324	+5.3%	25.9%
UHY Hacker Young	Challenger firm	114	+5.3%	18.4%
Johnston Carmichael LLP	Challenger firm	107	+5.1%	21.5%
Sumer Auditco Limited	Challenger firm	403	+5.0%	25.1%
Moore Kingston Smith LLP	Challenger firm	275	+5.0%	20.0%
Cooper Parry Group Limited	Challenger firm	102	+5.0%	19.6%
BHP LLP	Independent firm	114	+5.0%	21.1%
Hazlewoods LLP	Challenger firm	139	+4.9%	14.4%
TC Group	Independent firm	226	+4.8%	20.4%

Who audits the UK, and what they charge

253 firms hold twenty or more audit mandates. The fourteen largest by mandates, with the median fee across their clients, and the cities and sectors with the most fees on file.

FIRM	TIER	MANDATES	MEDIAN FEE	FEE % OF REVENUE	FEE CHANGE
Azets Audit Services	Challenger firm	1,530	£17,850	0.11%	+6.1%
Saffery LLP	Challenger firm	704	£18,514	0.17%	+4.7%
Sumer Auditco Limited	Challenger firm	697	£15,750	0.1%	+5.0%
Xeinadin Audit Limited	Challenger firm	655	£14,850	0.09%	+5.3%
Moore Kingston Smith LLP	Challenger firm	491	£27,000	0.16%	+5.0%
TC Group	Independent firm	460	£15,000	0.09%	+4.8%
Forvis Mazars LLP	Challenger firm	427	£26,780	0.13%	+4.1%
Menzies LLP	Challenger firm	420	£18,875	0.12%	+6.6%
UHY Hacker Young	Challenger firm	369	£14,374	0.12%	+5.3%
Hazlewoods LLP	Challenger firm	334	£16,075	0.13%	+4.9%
Johnston Carmichael LLP	Challenger firm	322	£18,700	0.14%	+5.1%
DJH Audit Limited	Independent firm	282	£17,500	0.1%	+5.9%
Cooper Parry Group Limited	Challenger firm	279	£16,800	0.06%	+5.0%
Barnes Roffe Audit Limited	Challenger firm	260	£16,562	0.09%	+1.1%

Cities

CITY	COMPANIES	MEDIAN FEE
London	57,175	£15,710
Manchester	3,034	£16,000
Birmingham	2,304	£12,490
Bristol	2,261	£15,000
Edinburgh	2,255	£11,158
Leeds	2,242	£17,590
Glasgow	1,887	£16,000
Belfast	1,444	£9,270

Sectors

SECTOR	FEES	MEDIAN FEE
Activities of other holding compa...	3,433	£14,490
Other business support service ac...	1,663	£14,170
Activities of head offices	1,445	£15,000
Other letting and operating of ow...	516	£8,376
Development of building projects	596	£10,500
Financial intermediation not else...	427	£12,800
Buying and selling of own real es...	268	£9,000
Other service activities n.e.c.	471	£14,192

Method: fees are read from the notes to audited accounts filed with Companies House; a fee that is a year or a figure in £'000 is corrected or withdrawn before anything is aggregated. A firm is shown with twenty or more mandates, a city with fifty or more fees, a sector with 150. Full method and the tables as CSV at [auditor.ltd/methodology](#) and [auditor.ltd/data](#).