



BUSINESS SUPPORT SERVICES

Giving you the freedom to focus on your business.

Would you like more time to concentrate on the core profit-making areas of your business, driving your business forward, while spending less time on administration, regulation and reporting?

Would you like to be able to do this in the knowledge that these functions are in the hands of one of the UK's leading firms of chartered accountants?

We are experienced in supporting and advising all types and sizes of businesses, from SMEs to multi-national listed groups.

HOW WE CAN HELP

As an extension of your business, we can replace or supplement your existing support function. We appoint a partner as your key point of contact with us, who is then responsible for managing your required business support services. We offer a full range of outsourced solutions, leaving you with the freedom to focus on running your business.

OUR RANGE OF BUSINESS SUPPORT SERVICES

In addition to audit and business advisory services, we provide the following main Business Support Services for clients:

- financial reporting advisory;
- corporate tax;
- VAT;
- payroll;
- recruitment;
- company secretarial.

Further details on each of our business support services can be found below. You can select the services that you require, each of which we will tailor to your specific needs. Your engagement partner will then take care of coordinating these functions on your behalf and ensuring you receive a consistently high quality service across all areas.

We frequently provide our outsourced solutions to the UK subsidiaries of overseas companies. As a founder member of the UHY International network, we can support you both in the UK and globally through our member firms in more than 320 offices in 98 countries worldwide.

FINANCIAL REPORTING ADVISORY

Our financial reporting advisory team has significant experience advising and assisting private, AIM and NEX quoted companies in fulfilling their financial reporting responsibilities.

As auditors of a significant number of AIM listed companies, we have specialists with the necessary skills to carry out financial reporting advisory services for our non-audit clients. As an audit firm we also understand what your auditors require and how to interact with them and your finance team.

We can assist you with a full range of financial reporting services, including:

- IFRS accounts for groups;
- New UK GAAP conversion advice;
- IFRS conversions and first-time adoption;
- statutory accounts for subsidiaries;
- group consolidation packs and co-ordinating reporting from subsidiaries;
- IPO historical financial information;
- IFRS calculations and disclosures, such as share-based payments, business combinations, reverse take-overs, impairment reviews;
- advice on new IFRS and UK GAAP treatments;
- monthly, quarterly, half-yearly and annual management accounts;
- assistance in preparing financial models and business plans;
- business valuations.

Further information on our various financial reporting advisory services is available on our website at:

www.uhy-uk.com/business-advisory-and-accounting

We offer a full range of outsourced solutions, leaving you with the freedom to focus on running your business.

New UK GAAP

For many entities that currently report under UK GAAP, annual accounts prepared under the new regime will be different, and potentially substantially so. Entities that currently prepare their accounts in accordance with existing FRSs and SSAPs must change their financial reporting framework, and need to prepare and plan for the change. We can assist you with planning and implementing these significant changes.

Further information on New UK GAAP is available on our website at:

www.uhy-uk.com/resources/new-uk-gaap

CORPORATE TAX

With ever-increasing stringency within our tax regime and regulations set by case law, announced by HMRC or within the annual Finance Acts, our experienced specialists can provide valuable advice.

Helping you with all aspects of tax compliance

Our range of corporate tax compliance services include:

- preparation of corporate self-assessment returns;
- iXBRL tagging of group and subsidiary accounts;
- advice on tax payments;
- assistance with elections for payments to be re-allocated to group members, or organising group payment arrangements;
- capital allowance claims;
- assistance with tax investigations (full or aspect enquiries);
- preparation of tax disclosures for financial statements under UK GAAP or IFRS;
- valuation of shares for corporation tax deductions etc.

Helping you to plan ahead

Your focus lies not just on compliance with the UK's tax legislation, but also that you are considering the impact and benefits of planning ahead across all areas of your tax affairs.

We offer a wide range of corporate tax planning services, with an international focus and cross-border planning, including:

- international structures and transfer pricing;
- residence or permanent establishment issues;
- controlled foreign corporations;
- global interest relief;
- double tax treaties and unilateral relief;
- property matters;
- relief for research and development;
- year end tax planning;
- pension schemes;
- profit extraction/dividend planning;
- seeking HMRC clearances;
- intra-group transfers;
- substantial shareholders exemption;
- intangible assets regime relief;
- purchase of own shares;
- joint ventures or membership of LLPs.

Further information on our Corporate Tax services is available on our website at:

www.uhy-uk.com/corporate-tax

VAT

For anyone who owns their own business or deals with accounting and invoicing matters on a daily basis, you will know that VAT is notoriously complicated and time consuming.

As a self-assessed tax, it is your responsibility to get it right first time. VAT is an essential part of running your business, whether it is located in the UK, elsewhere in the European Union or even if you are based outside of the EU but want to trade within its borders. The tax is administered and controlled by HMRC and penalty and interest charges for even simple mistakes can be all too expensive.

We have over 110 partners and 620 professionals operating from 22 locations across the UK.

We are able to help with the following VAT issues and requirements:

- dealing with most VAT registrations and de-registrations, in particular those in relation to:
 - intentions to trade
 - late registrations
 - retrospective (back-dated) registrations
 - property businesses, particularly involving the option to tax partially exempt businesses
 - VAT groups
 - non-resident businesses or those owned overseas
- completion of your VAT returns; filing them online for you and keeping you informed or deadlines so you can avoid any penalties for late payment;
- carry out reviews of your accounting systems

In addition, our VAT specialists can:

- review and challenge assessments and surcharges issued by HMRC;
- provide consultancy and planning advice in relation to:
 - new ventures
 - international trading
 - property deals
 - seeking formal Rulings
 - disputes with HMRC (negotiations, appeals, instructing Counsel)
 - overseas business
 - partial exemption methods
 - group restructuring
 - Conduct VAT reviews, health checks and due diligence either on your own VAT affairs or those of targets you are acquiring

Further information on our VAT services is available on our website at:

www.uhy-uk.com/vat

PAYROLL

We offer a full payroll compliance service using a modern payroll software package and a dedicated payroll team. We can support you with a full range of services including:

- maintaining your payroll records, computing salaries and processing temporary and permanent variations to salaries;
- arranging payments by BACS for salaries, third parties such as HMRC, pension providers and attachment of earnings directly from your bank accounts;
- producing reports in Excel format for import purposes and generating additional bespoke journal reports;
- pressure sealed payslips or secure online ePayslips;
- personal income tax advice.

We guarantee that services are compliant with the new Real Time Information regulations. We can also negotiate with HMRC on your behalf on any payroll issues.

Further information on our Payroll services is available on our website at:

www.uhy-uk.com/payroll-bookkeeping

RECRUITMENT

Employees are your most valuable resource and recruiting the right people with the right skills to fit your company culture can be a difficult and time-consuming task.

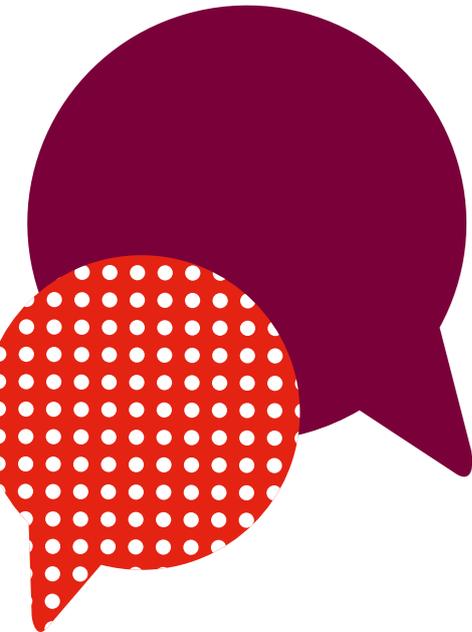
Our dedicated recruitment specialist can offer you tailored recruitment services and support, so that you can continue with the important task of running your business.

Whether you are looking for temporary cover, assistant accountants or a group financial controller, we will understand your requirements and work with you to find the right candidate to fit your finance team.

For a fixed 10% fee of the starting salary we can provide the following:

- job description: working with you to draft a description of the role
- CV reviewing: ensuring applicants have the skills, knowledge and experience
- shortlisting: identifying the applicants that best fit your requirements
- advice on salary level





For an additional fee, extra services can also be provided including:

- interviewing by our partners and staff

Further information on our Recruitment services is available on our website at:

www.uhy-uk.com/recruitment-consultancy

COMPANY SECRETARIAL

Complying with company secretarial statutory obligations is a significant and time-consuming responsibility which many business owners find onerous. Failure to comply can have serious consequences and can even result in your company being struck off and prosecuted directors.

Our company secretarial compliance service can help with:

- maintaining your company's statutory registers electronically;
- preparing and filing your Annual Return;
- providing a registered office address;
- issuing share certificates;
- allotment and transfer of shares;
- creation of new share classes;
- subdivision, consolidation or re-designation of share capital;

- bonus or capitalisation of shares;
- drafting Articles of Association;
- company purchase of own shares or redemption of shares;
- group re-structuring;
- re-registration of companies as public or private or unlimited companies;
- striking off an unwanted company.

Further information on our Company Secretarial services is available on our website at:

www.uhy-uk.com/company-secretarial

WHY UHY?

The UHY Hacker Young Group is an ambitious and growing Top 15* Group of UK chartered accountants. We have over 110 partners and 620 professionals operating from 22 locations across the UK, with our main technical centres in London and Manchester.

As a founder member of the UHY International network, we are also able to support your global operations and internationalisation efforts with local expertise in over 320 offices in 98 countries.

* Latest Accountancy Age and Accountancy Magazine league tables

THE NEXT STEP

If you would like further information on our business support services, or would like to arrange a meeting to discuss your specific circumstances, please contact your usual UHY adviser.

Alternatively, read more about us on our website at www.uhy-uk.com.

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Helping you prosper