



# Introducing the UHY Hacker Young Group



Helping you prosper

# The UHY Hacker Young Group

The UHY Hacker Young Group is a leading network of chartered accountants with 22 offices spanning England, Wales and Northern Ireland. Our 91 partners and 722 professionals are ambitious people, united by our purpose of helping you prosper.

We provide a wide range of audit accounting, tax and business advisory services, as well as having established specialisms in the capital markets, litigation support, corporate finance, turnaround and recovery, VAT planning, interim and project management and financial services.

And as a founder member of the UHY International network, we are also able to support global interests by providing local and national expertise internationally.

We are driven by our purpose of 'helping you prosper' and this applies across all that we do, not only for our clients but also for our people and our local communities.

We are driven by our purpose of helping you prosper

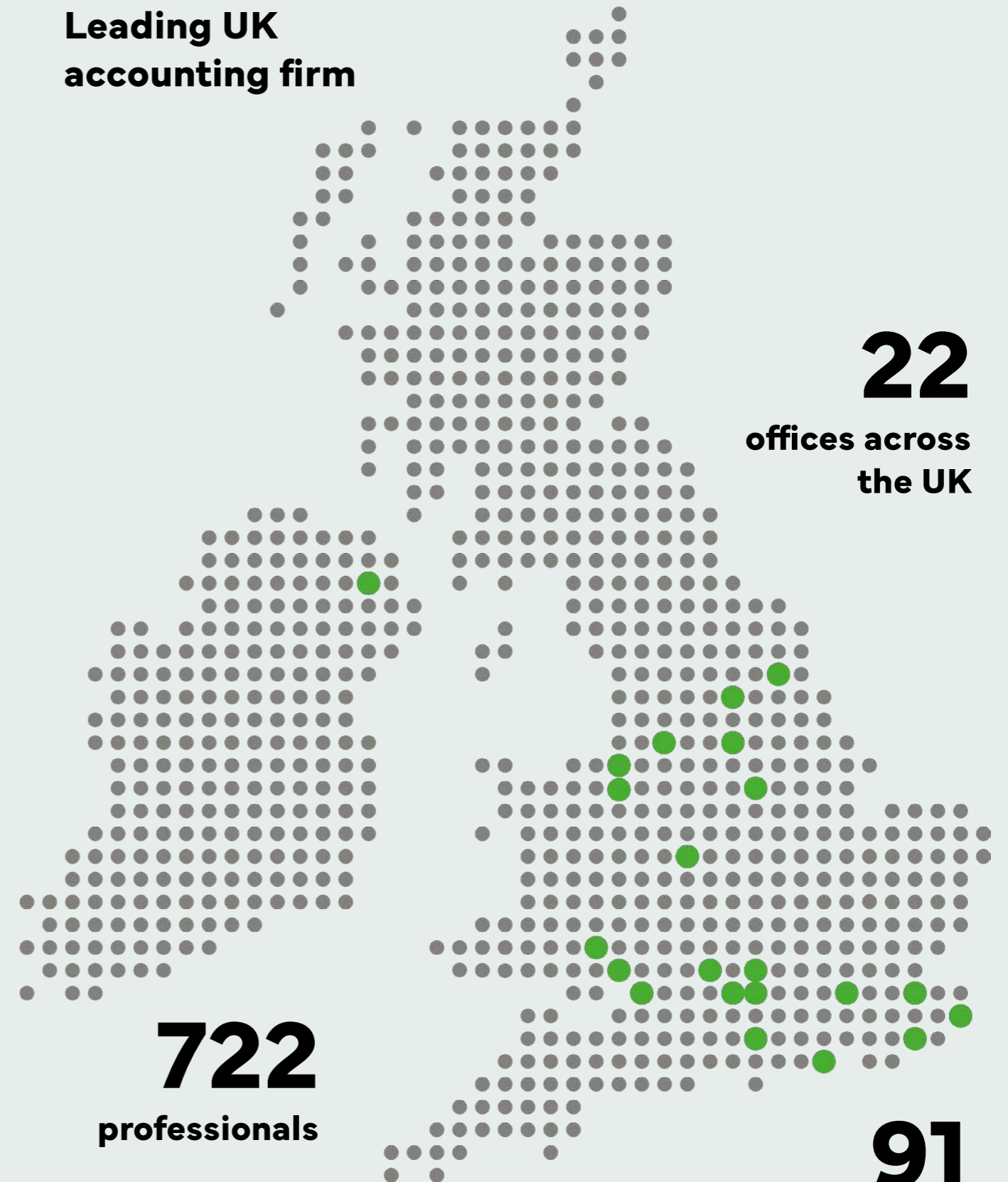
## What does helping you prosper mean?

Our purpose of helping you prosper gives real meaning to our work and to what we do. It acts as a guiding light, something which we can turn to at all times and refocus ourselves.

Prosperity comes in many guises. Typical associations are often related to financial prosperity, but prosperity means so much more, and the definition of prosperity is generally unique to each person.

We see ourselves as more than just accountants. Whether you are a client, a team member or part of the community local to our firms, our goal is to understand your definition of prosperity and to work out how we can help you in your pursuit of that.

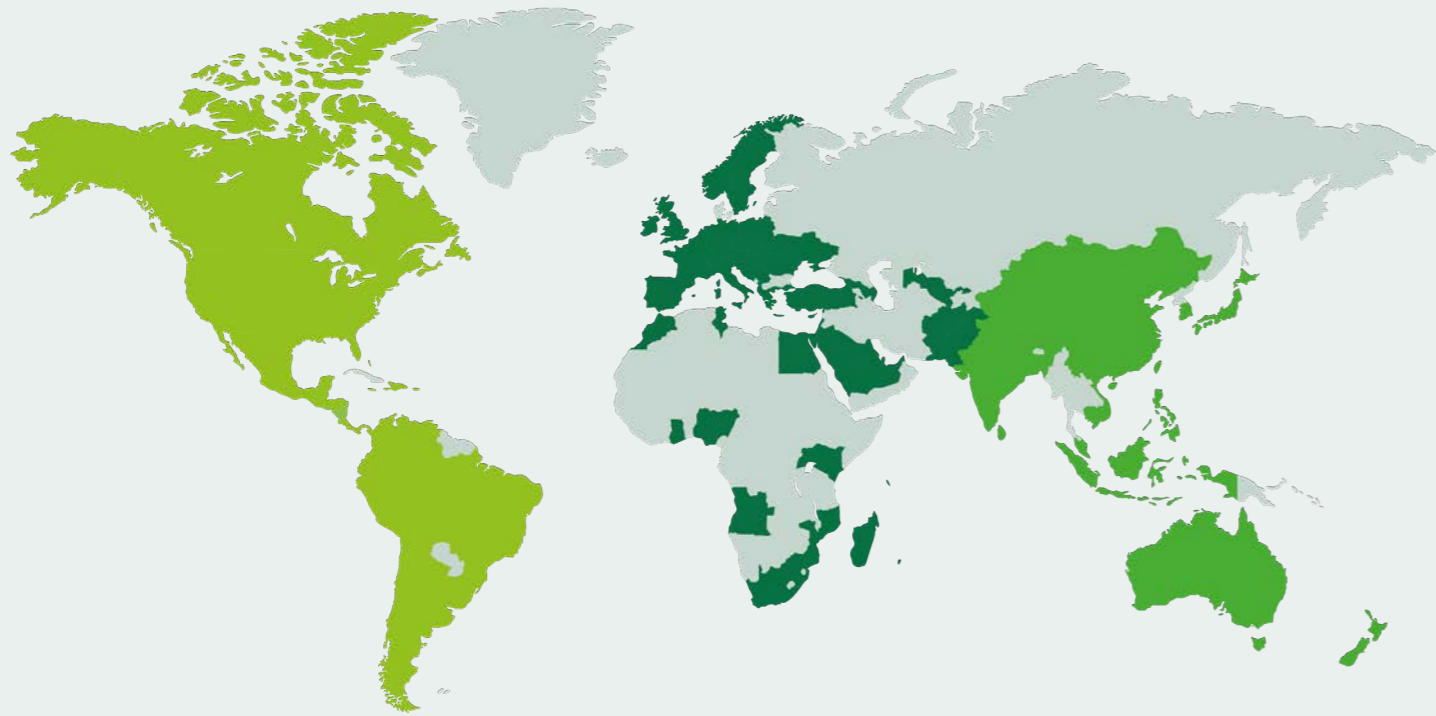
Leading UK accounting firm



**22**  
offices across the UK

**722**  
professionals

**91**  
partners



**21st**

largest global network  
by fee income

Annual turnover

**USD  
814  
million**

**318**

offices in

**95**

countries

## Truly global representation

We are proud to be a founding member of UHY International, which was formed over 35 years ago in partnership with a firm in New York with whom we had worked regularly to support our clients.

The network now covers 318 business centres in almost 100 countries worldwide. Our independent member firms are all highly regarded, professional and reputable in their own local markets and know each other well through meeting and working together regularly.

Our services and teams are tailored to suit the culture of each of our clients including publicly listed corporations, large and medium-sized companies, privately owned businesses, not-for-profit and public organisations.

### Professionalism, quality, integrity and innovation

Our values are echoed in the standard of the firms that have achieved membership in UHY. Our member firms understand that business people need a wide range of services and knowledge of local conditions to help them create, operate and dispose of ventures across the globe. The UHY worldwide network was formed in response to the needs of our clients; our global relationships have come to define the next level of service that our clients have earned and expect.

### Forum of Firms

All UHY International member firms adhere to our set framework of membership standards, so you can be assured of a consistently high quality of service across your locations. UHY is also a member of the Forum of Firms, an association of international networks of accounting firms. The Forum's goal is to promote consistent and high quality standards of cross-border financial reporting and auditing practices worldwide, providing extra assurance as to our quality standards.

# Our services

Led by an experienced engagement partner, our offices across the UHY Hacker Young Group offer the complete range of services that our clients need.

So whether you are looking for advice on your personal finances, looking to start a new business, expand your current business interests, or you just want regular compliance advice, we can support you.

The UHY difference is our collaborative approach to our service. We understand that no two situations are the same, so we work with you one-on-one to gain a full understanding of your business needs, and tailor a solution to suit you.

Our clients come in all shapes and sizes and so do our services. Whether you are just starting up or seeking to expand into global markets, our diverse skill set and experienced people can help develop a solution to achieve your financial goals.

## Audit and assurance

We see our annual audits and our assurance engagements as an opportunity to provide you with far more than statutory compliance. Our experts offer advice based on a wealth of experience from dealing with a wide variety of clients of varying size and complexity, covering a range of activities and objectives.

Our approach has a real emphasis on proactive communication and we endeavour to keep key stakeholders fully engaged with every step of the audit process, including in relation to their obligations and the timing of each stage. Through maintaining this regular communication, we can gain a true understanding of your goals and aspirations and the timescale set for achieving your desired outcomes.

At the conclusion of our audit work, we provide a report covering pertinent issues which have come to our attention during the course of our work. Where there may be scope to improve the effectiveness of the accounting procedures and controls, to improve the quality of financial reporting, or to save you costs we will discuss this with you to check the factual accuracy and the practicality of our recommendations.

Our highly experienced audit teams strive not only to highlight areas of opportunity, but also to identify practical solutions to latent challenges within your business, ultimately helping you to reduce risk and protect your business.

## Business services and outsourcing

Would you like more time to concentrate on the core profit-making areas of your business, while spending less time on administration, regulation and reporting? We provide a range of accounting, business advisory and compliance services to support your growth and changing requirements within the UK and around the globe.

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.

From company formation and company secretarial services to back office accounting and compliance, our wide range of business support services will deliver efficiencies and ensure compliance.

The support we can provide includes:

### Payroll and executive payroll

Whether you are a small business looking to take on your first employees or a larger, global organisation looking to outsource your payroll function, we are able to assist.

### Company secretarial

We provide a comprehensive suite of company secretarial services tailored to your company. We'll make sure you keep on top of things – so that's one very important worry off your mind.

### Outsourced accounting and bookkeeping

It is a Companies Act requirement that your books are properly maintained and kept up to date. We can provide a full outsourced solution, interim support during busy periods, short term cover, month end support, or specific technical resource to assist with complex accounting matters alongside your teams.

### Independent business reviews

We offer an independent business review service that provides a sound base from which business owners, lenders or investors can finalise a lending or investment decision.

### Forensic accounting

In the event of a legal dispute involving financial issues, such as commercial or contractual disputes, personal disputes or even corporate fraud investigations, our expert forensic accountants can make the difference between a favourable or unfavourable outcome for the plaintiff or defendant.

**Our wide range of business support services will deliver efficiencies and ensure compliance.**

## 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, making use of experienced tax specialists is a must.

Our clients operate across a wide range of diverse businesses in many different guises from small ownermanaged businesses to publicly listed companies and international groups with significant cross-border transactions.

Our corporate tax accountants have a wealth of experience to draw upon and can help you at every stage of your business lifecycle, including incorporation, re-structuring, flotation or even disposal.

Our range of corporate tax compliance services include:

- preparation and submission of self-assessment returns
- advice on instalments and other payment dates
- buying or selling a business
- Capital Allowances
- R&D Tax Credits
- loan relationships and foreign exchange
- group relief
- loss relief planning
- capital gains
- relief for expenditure on intangible assets
- international tax planning
- mergers
- reconstructions of a business or group
- share option plans and PAYE and NIC health checks.

## VAT

With VAT affecting almost every business transaction, our specialist VAT advisers can help you to minimise your liability.

Although the basic concept of VAT is relatively simple, the legislation and regulations governing VAT are ever changing, thus making it a complex area. We appreciate that every organisation is different and the emphasis of our work is to understand individual problems and resolve them in a practical and realistic manner to support you.

Our VAT advisers are specialists in their field. Not only do they need to understand the complex UK and European rules and the effects of all cases, but also how those rules and interpretations can affect your business.

Where assignments are of an international nature, we use the local knowledge and expertise of member firms of UHY, our international network, which are located in major business centres throughout the world.

## Corporate finance

There will inevitably be a stage in your business's lifecycle when you require corporate finance advice. No matter what move you are about to take, our experienced advisers can provide the support and assistance you need.

We can advise with all of the following:

- Business sales
- Acquisition searches and transactions
- Business valuations
- Exit and growth strategies
- Raising finance
- Due diligence
- Going public

We can advise on the entire transaction, from start to finish, or carry out individual tasks. Our flexible approach means that we will strive to find the right solutions and the most appropriate terms available in the market at the time.

Through our extensive contact list we can introduce you to appropriate experts, ensuring the right doors are opened for you. In addition, we regularly make use of our UK and international network, which allows us to cast a global net to find suitable counterparties to whichever transaction you desire.

## Cloud accounting

We have dedicated cloud experts across each of our UHY offices who combine their expertise with real time cloud technology to provide a range of online business support services, including accounts preparation, bookkeeping, payroll, VAT and corporate tax returns.

We specialise in all the key cloud accounting packages and UHY are Xero Platinum Partners. However, the real benefits of cloud accounting do not just sit in the core accounting packages. By integrating with additional apps and building bespoke cloud accounting solutions, you can take the financial management of your business to a whole new level.

Our cloud accounting team are focused on giving better financial advice and up to date real-time information, looking at the future instead of spending months looking at the past. With regular contact and easy to understand cloud based accounts and dashboards, our interaction becomes much better value, allowing us to give the advice you need so that you can make better informed decisions about your finances.

Prosperity may mean having more time. By supporting your teams, and backed by our deep understanding of regulatory requirements, we can give you time back; whether that's processing invoices, chasing debts, making supplier payments or even helping drive strategy at board level, we can provide specialist advisory services geared specifically to the unique challenges you face.

## Personal tax

Most firms of accountants can deal competently with the preparation of tax returns but you need something more, someone who will guide you through the complexities of our tax system but who will also help you to achieve your financial objectives in a tax-efficient manner. Whatever your background we can assist with tax mitigation, strategic planning, the preservation of wealth and passing it on to the next generation.

Our private client services team consists of highly experienced specialists advising on UK and international tax and trust issues. We are people focused and partner-led and our experience comes from many years of working alongside people like you, understanding your needs and providing the best solutions.

Topics we can advise on include:

- Income and capital gains tax planning and mitigation
- Succession and inheritance tax planning
- Services for trustees and executors
- Dealing with an HMRC enquiry, investigation or disclosure
- Taxation of non-domiciliaries
- Remuneration planning.

## Financial planning

Our financial planning services aim to help you achieve your future financial objectives, whether for yourself, your family or your business. Whilst UHY Hacker Young does not directly offer regulated financial advice, these services are provided through specialist divisions, manned by independent financial advisers. They can advise on pension strategies, life and sickness cover, and investments and we will work closely with them (or, if preferred, your existing financial adviser).

Having assessed your current situation and understood your future needs, our advisers will help you make the most suitable choices from the full spectrum of financial planning products and services in the market. All of our financial planning advisers have undertaken professional examinations to ensure that the advice you receive is delivered by specialists who adhere to the highest standards of professional integrity and client service.

Our advisers have access to specialist technical support and research, ensuring that they are aware of the full range of products and services within the marketplace, and of the latest taxation and legislative changes which may affect your circumstances. Having personal financial planning specialists in our offices means that our partners and managers can work together with our advisers to ensure the best solution to meet your needs, however complex.

## Internationalisation services

If you are looking to grow your business internationally, we can provide practical support and advice during the entire process. Whether exporting for the first time, or entering a new international market, selling goods or services abroad is an excellent way of gaining exposure to longer term growth and high impact profits.

Through our local experts, and a cohesive national and international network, we have the capability to provide you with a full range of professional services to assist you in the set-up of your international business operations.

We will guide you through the complexities of international tax to ensure that, wherever possible, withholding taxes are minimised and profits are repatriated in a tax efficient manner. We can also assist in tax planning for any UK employees/directors undertaking duties outside the UK, either on a temporary or permanent basis.

Through our cohesive international network of like-minded firms, we can also introduce you to in-country advisers who we know and work with regularly. Our international colleagues can guide you on local culture and custom, or can translate documents so that you are fully confident in your understanding of intent.

## Turnaround and recovery

Our London based turnaround and recovery team have long standing experience of dealing with all forms of insolvency appointments.

Nobody likes to think that they are in financial difficulty, but sometimes it becomes apparent that a business cannot and should not continue. However, there are various options available and, if advice is taken early enough, it may still be possible to rescue a business.

The main objective of our team is to help rescue or restructure a business to return it to a profitable state. This also applies to our work with individuals facing personal bankruptcy or insolvency, where a speedy rescheduling of debt may be all that is needed to avert financial disaster.

Visit our website to view information about the different types of turnaround and insolvency. Alternatively, please call our free helpline to speak to one of our turnaround and recovery experts on 07771 653 104.



# Sectors we work in

The business world is competitive and complex and it is important to not only understand the market, but also identify the impact on your industry.

Our people have a deep understanding of a number of diverse sectors. Where there is synergy across our offices, we operate national sector groups to co-ordinate our service provision and capture best practice.

Our sector experts meet regularly to discuss changes in financial and regulatory areas and to share knowledge for the benefit of our clients. This has enabled us to develop a genuine understanding of the commercial landscapes in which our clients operate, in parallel with a deep understanding of our clients' business needs.

The sectors we support nationally include:

## Academy schools and education

Our education specialists have years of experience in the sector and have a particular expertise in academy schools – our offices around the UK now act for over 500 academies and free schools, including the first special needs school to convert to an academy. As such, we understand that independence from your Local Authority is likely to require improved internal controls for your school's finances.

## Automotive

We combine a local responsive service with deep and wide ranging automotive skills and experience. With a client base that ranges from the supply chain to large franchise dealership groups, our experience includes dealing with automotive clients from a local and regional perspective, to working with a significant number of the top 100 franchised dealer groups in the UK.

## Charity and NFP

UHY are experienced charity and not-for-profit (NFP) auditors with more than 300 clients across the UK. 100% of our clients participating in the latest Charity Finance Audit Survey allocated UHY full marks for both the level of our expertise in the charity sector as well as our overall service levels. UHY audit three of the UK's largest endowed grant-making trusts and other high profile charities, as well as many other smaller charities and NFPs. Our specialists are committed to providing comprehensive charity audit and accounting services which tackle the many sector specific issues and help our charity clients maintain a financially sound organisation which is focused on meeting the core objectives of the charity.

## Drinks

We advise a number of clients in the drinks sector across the UK and our experience spans working with independent microbreweries to some of the larger distilleries and breweries. Our support includes advising our clients in relation to finding investors or funding options for future growth, acquisitions, sales, debt advisory, tax planning, VAT and duty reviews; together with traditional compliance services.

## FCA regulated businesses

We have considerable experience working with FCA regulated businesses and guiding them through the strict and wide ranging regulations they must adhere to. We specialise first and foremost in advising the owners and directors of smaller and medium-sized firms how they can achieve compliance with the FCA rules in a clear and economical way. Additionally, we offer the audit, tax planning and other professional services you would expect of a leading Top 20 firm.

## Healthcare

We advise clients in almost every area of the healthcare sector, including integrated care systems and sustainability and transformation partnerships; clinical commissioning groups; acute, community and mental health provider organisations; GP partnerships; and local GP and dental surgeries – both sole practitioners and partnerships alike. The long term relationships we have developed with these clients have enabled us to understand the challenges faced by healthcare professionals, and to offer advice based upon real understanding and experience.

## Hospitality, leisure and tourism

We advise businesses across the spectrum of the hospitality industry, with our clients varying in genre, location, and size; from hotel groups and restaurant chains to public houses, guest houses, function suites and even greyhound stadiums. By combining our sector knowledge with practical and informed advice, we have helped many of our clients to make long term and positive changes to their businesses.

## Legal and professional practices

With intensifying competition, changing legislation and best practice, an increasing number of mergers and a focus on limiting liability, the world of professional practice accounting has changed rapidly in recent years. As a professional practice ourselves, we understand the challenges you can face. Our team members have developed strong relationships with a broad range of professional firms and we offer a range of tailored accounting and support services to meet the specific needs of professional practices.

## Natural resources and renewable energy

Our specialist team provides a full range of professional services to the oil & gas, mining and renewable energy industries. We have been active in these industries for many years and have experience advising clients across the spectrum of the sector, including owners and operators, oil exploration and production companies, contractors and subcontractors, and equipment manufacturers and suppliers.

## Property

We have decades of experience of working with clients in the property sector. Our clients range from private individuals with property investments, landlords and architects to large property development groups. Our multi-disciplinary team provides a wide range of accountancy and support services for property companies and those with property investments. In addition to the general accountancy and tax services we provide, we have developed a range of services specifically tailored to meet the needs of our clients.

## Recruitment

Running a recruitment company is a tough business, irrespective of whether your company is well established or a start-up. You want to reach your maximum potential, and to do that you need accountants who understand your business and can provide expert support and tailored advice. With years of experience working with clients in the sector, we offer dedicated accounting expertise.

## Rural and agriculture

We understand that the rural and agriculture sector is a specialist sector, having unique practices and conventions, making rural enterprises unlike other commercial enterprises. We act for a range of landed estates, farming, horticultural and rural businesses, as well renewable energy clients, advising them on a range of issues affecting their businesses whether it is trusts, VAT, mixed farming, diversification, treatment of expenditure on farm and other commercial buildings, rental portfolios or the use of companies.

## Sports

Nationally, our sports accountants advise a broad range of clients in the sports sector, from providing individual players and athletes with personal tax and financial planning advice to auditing and advising clubs, government bodies, coaches and agents. Our experience extends across many professional sports including, football, rugby, golf, cycling, cricket and motor racing. We also act for a number of health and leisure clubs across the UK.

## Technology

Almost all successful tech companies start with a problem to solve. But once you have found the solution, how do you grow your business idea? Our tech sector specialists understand the challenges you face and are dedicated to providing first rate advisory services that will help you navigate the various challenges and make sure you are in the position to respond quickly and focus on the growth of your business.



Our cohesive network of offices allows us to share knowledge and solutions and maintain high quality standards across the Group.

On the next page are details of UHY's National Group Board who help this happen. Between them, they develop, implement and supervise UHY's strategic activities within their firms and govern daily management activities to ensure that all our clients receive an unrivalled and attentive service.

## Our leadership team



**Colin Wright**  
Group Chairman  
+44 20 7216 4600  
c.wright@uhy-uk.com



**Zoë Paradine**  
National Executive  
Director and BD Partner  
+44 20 7216 4600  
z.paradine@uhy-uk.com



**Emily Ness**  
Managing Partner, Newbury,  
Abingdon, Swindon & Hungerford  
+44 1635 555 636  
e.ness@uhy-rossbrooke.com



**Malcolm Winston**  
Managing Partner, Birmingham  
+44 121 233 4799  
m.winston@uhy-uk.com



**David Guest**  
Managing Partner,  
Brighton & Winchester  
+44 1273 726 445  
d.guest@uhy-uk.com



**John Ierston**  
Managing Partner, Chester  
+44 1244 320 532  
j.ierston@uhy-uk.com



**Mark Andrews**  
Managing Partner, Leeds  
+44 113 257 4506  
m.andrews@uhy-uk.com



**Subarna Banerjee**  
Managing Partner, London  
+44 20 7216 4600  
s.banerjee@uhy-uk.com



**Damien Loughran**  
Managing Partner, Manchester &  
Liverpool  
+44 161 399 0121  
d.loughran@uhy-williamsoncroft.com



**Michael Fitch**  
Managing Partner, Belfast  
+44 28 9032 2047  
m.fitch@uhy-uk.com



**Paul Byett**  
Managing Partner, Newport,  
Abergavenny & Bristol  
+44 1633 213 318  
p.byett@uhy-uk.com



**Andrew Timms**  
Managing Partner, Nottingham  
+44 115 959 0900  
a.timms@uhy-uk.com



**Andrew Hulse**  
Managing Partner, Sheffield  
+44 114 262 9280  
a.hulse@uhy-uk.com



**Andrew Cooper**  
Managing Partner, Sittingbourne,  
Ashford & Broadstairs  
+44 1795 475 363  
a.cooper@uhy-uk.com



**Hayden Priest**  
Managing Partner, York  
+44 1904 557 570  
h.priest@uhy-calvertsmith.com

# Testimonials from our clients



UHY Hacker Young's team is responsive and has a good understanding of our organisation. At all levels of the audit team they have been friendly and have worked hard to maintain continuity and build a good relationship with us."

**Philippa Charles, Director, Garfield Weston Foundation**



UHY have a genuine interest in our business and a willingness to work quickly and precisely and on point. The international scale of UHY has given us a one-stop shop accountancy service, which suits our global company very well."

**David Lewis, Managing Director, Sunseeker**



We have a strong relationship with UHY on the tax side and we regard the services as extremely high quality. We get just the right level of attention from the team, including senior level staff, who are always readily available to respond quickly to any queries or issues."

**David Holliss, Ipsos MORI**



The natural resources and mining industry brings unique challenges in financial reporting, but UHY Hacker Young's knowledge and expertise in the sector have proven them well-equipped to offer leading advice tailored to our specific needs. Their understanding of our sector and the business model for mineral exploration has been essential in enabling them to deliver high quality services as we work to discover and develop domestic supplies of metals essential to the energy transition in Scotland and the UK."

**David Taylor, CFO and Company Secretary, Aberdeen Minerals**

# Our locations

We are a national network of 22 offices spanning England, Wales and Northern Ireland. You will recognise members of the UHY Hacker Young Group because we either operate as UHY Hacker Young, or we use the UHY brand at the start of our firm names. As a truly national and cohesive network, you can find your nearest UHY firm from our list of locations below. Alternatively, you can email [marketing@uhy-uk.com](mailto:marketing@uhy-uk.com) with details of your enquiry and we will ensure you are connected with the most relevant UHY expert from within our Group.

## Abergavenny

**UHY Hacker Young**  
+44 1873 852 124  
[abergavenny@uhy-uk.com](mailto:abergavenny@uhy-uk.com)

## Chester

**UHY Hacker Young**  
+44 1244 350 532  
[chester@uhy-uk.com](mailto:chester@uhy-uk.com)

## Newport

**UHY Hacker Young**  
+44 1633 213 318  
[newport@uhy-uk.com](mailto:newport@uhy-uk.com)

## Abingdon

**UHY Ross Brooke**  
+44 1235 251 252  
[abingdon@uhy-rossbrooke.com](mailto:abingdon@uhy-rossbrooke.com)

## Hungerford

**UHY Ross Brooke**  
+44 1488 682 546  
[hungerford@uhy-rossbrooke.com](mailto:hungerford@uhy-rossbrooke.com)

## Nottingham

**UHY Hacker Young**  
+44 115 959 0900  
[nottingham@uhy-uk.com](mailto:nottingham@uhy-uk.com)

## Ashford

**UHY Hacker Young**  
+44 1233 722 970  
[ashford@uhy-uk.com](mailto:ashford@uhy-uk.com)

## Leeds

**UHY BPR Heaton**  
+44 113 257 4506  
[info@uhy-bprheaton.com](mailto:info@uhy-bprheaton.com)

## Sheffield

**UHY Hacker Young**  
+44 114 262 9280  
[sheffield@uhy-uk.com](mailto:sheffield@uhy-uk.com)

## Belfast

**UHY Hacker Young Fitch**  
+44 28 9032 2047  
[belfast@uhy-uk.com](mailto:belfast@uhy-uk.com)

## Liverpool

**UHY Hacker Young**  
+44 151 303 3112  
[info@uhy-williamsoncroft.com](mailto:info@uhy-williamsoncroft.com)

## Sittingbourne

**UHY Hacker Young**  
+44 1795 475 363  
[sittingbourne@uhy-uk.com](mailto:sittingbourne@uhy-uk.com)

## Birmingham

**UHY Hacker Young**  
+44 121 233 4799  
[birmingham@uhy-uk.com](mailto:birmingham@uhy-uk.com)

## London

**UHY Hacker Young**  
+44 20 7216 4600  
[london@uhy-uk.com](mailto:london@uhy-uk.com)

## Swindon

**UHY Ross Brooke**  
+44 1793 610 008  
[swindon@uhy-rossbrooke.com](mailto:swindon@uhy-rossbrooke.com)

## Brighton

**UHY Hacker Young**  
+44 1273 726 445  
[brighton@uhy-uk.com](mailto:brighton@uhy-uk.com)

## Manchester

**UHY Hacker Young**  
+44 161 399 0121  
[info@uhy-williamsoncroft.com](mailto:info@uhy-williamsoncroft.com)

## Winchester

**UHY Hacker Young**  
+44 1273 726 445  
[winchester@uhy-uk.com](mailto:winchester@uhy-uk.com)

## Bristol

**UHY Hacker Young**  
+44 1454 629 636  
[bristol@uhy-uk.com](mailto:bristol@uhy-uk.com)

## Newbury

**UHY Ross Brooke**  
+44 1635 555 666  
[newbury@uhy-rossbrooke.com](mailto:newbury@uhy-rossbrooke.com)

## York

**UHY Hacker Young**  
+44 1904 557 570  
[info@uhy-calvertsmith.com](mailto:info@uhy-calvertsmith.com)

## Broadstairs

**UHY Hacker Young**  
+44 1843 609 276  
[broadstairs@uhy-uk.com](mailto:broadstairs@uhy-uk.com)

UHY Hacker Young Associates is a UK company which is the organising body of the UHY Hacker Young Group, a group of independent UK accounting and consultancy firms. Any services described herein are provided by the member firms and not by UHY Hacker Young Associates Limited. Each of the member firms is a separate and independent firm, a list of which is available on our website. Neither UHY Hacker Young Associates Limited nor any of its member firms has any liability for services provided by other members.

UHY Hacker Young (the "Firm") is a member of Urbach Hacker Young International Limited, a UK company, and forms part of the international UHY network of legally independent accounting and consulting firms. UHY is the brand name for the UHY international network. The services described here in are provided by the Firm and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members.



This publication is intended for general guidance only. No responsibility is accepted for loss occasioned to any person acting or refraining from actions as a result of any material in this publication.

© UHY Hacker Young 2025