



How do we
save you time?



How do we help
you make money?



ANDERSON
ANDERSON
& BROWN LLP

—
CHARTERED
ACCOUNTANTS
—

How do we give
you peace of
mind?



How do we
support you now
and in the future?

ADDING VALUE THROUGH THE PLUS FACTOR



One of Scotland's Leading Chartered Accountancy Firms

Anderson Anderson & Brown LLP (AAB) is one of the leading independent firms of Chartered Accountants in Scotland. We pride ourselves on providing all of our clients with an exceptional level of service through our extensive knowledge base, our progressive approach and our innovative thinking. We also assure you of personal service delivered by a team committed to you and your business with access to a partner, as you need it.

In addition to the considerable expertise that exists within AAB, we have access to invaluable national and international resources.

AAB is a member of HCWA, an association of independent accountancy practices throughout the UK. HCWA is a business alliance member of Crowe Horwath International which is ranked among the top 10 global accounting networks.

Our purpose is to support our client's ambitions through the Plus Factor, working in partnership

with them to pioneer integrated advisory solutions. The Plus Factor captures what we aim to do for our clients across the life of the relationship;

- We'll help them make money
- We'll save them time
- We'll give them peace of mind
- We'll support them now and in the future

Our business is focused on providing the services that clients need, when they need them, to help them grow and improve their business. It's not about us – it's about our clients. We have specialised teams in twenty-five different service lines and can offer a very wide range of services that fully complement our core compliance activity.



**ANDERSON
ANDERSON
& BROWN LLP**

CHARTERED
ACCOUNTANTS

KINGSHILL VIEW
PRIME FOUR BUSINESS PARK
KINGSWELLS
ABERDEEN AB15 8PU
TEL: +44(0)1224 625111

email: accountants@aab.uk

web: www.aab.uk



The Plus Factor

At AAB our business is focused on providing the services that you need, when you need them, to help you grow and improve your business. It's not about us - it's about you. You'll receive a personalised service geared to your business and delivered by a team of professionals seeking to add value. It's what we call the 'Plus factor':-



We'll help you make money by...

- delivering genuine business advice, that looks beyond your numbers
- maximising your business performance
- minimising your tax liabilities and reducing your costs
- delivering this project in line with your wider business aspirations



We'll save you time by...

- enabling you and your team to focus on 'the day job'
- talking to the right people within your team
- establishing what you need, and giving it to you when you need it
- adapting our approach to your way of doing things
- providing you with succinct and direct guidance



We'll give you peace of mind by...

- doing the tricky stuff, so you don't have to worry about it
- agreeing deadlines that you can be confident we will stick to
- protecting your personal and business interests
- taking care of your regulatory & compliance obligations
- you knowing we've done this right before



We'll support you now and in the future by...

- working with you to build a bigger, more efficient, more profitable business
- releasing your time and energy to focus on what's right for you
- helping you through the challenges of change and business growth
- providing national and international connections when you need them



National & International Services

Our international networks are vital to us – we are active participants and ensure that we make the most of our relationships throughout these networks so that we can leverage them for our clients, and enhance our ability to provide international services. The depth of expertise and experience, both within our team in Aberdeen and across our networks enables us to deliver the advice clients need, often within very tight timescales.

HCWA

An association of independent accountancy practices throughout the UK which prides itself on the quality and integrity of its member firms. We work with other member firms to discover, share and implement best practices and in addition to this, through our membership of HCWA we have access to Crowe Horwath International (CHI) which is ranked among the top 10 global accountancy networks in the world.

CROWE HORWATH INTERNATIONAL

CHI member firms are known for their local knowledge, expertise, and experience balanced by an international reputation for the highest quality in audit, tax, advisory and risk services. They are unified through a shared commitment for impeccable quality service, highly integrated service delivery processes and a common set of core values and management philosophies that guide their decisions daily. This unique combination of talent provides CHI the worldwide capabilities of a highly integrated network to deliver value to multinational clients doing business across borders.

THE INTERNATIONAL ACCOUNTING GROUP (TIAG)

We are the only Scottish member firm of this international network of high quality accounting firms. Local business communities around the world recognise TIAG members as leaders in their field. The members' experience and dedication to client service marks the standard for all TIAG members and enables member firms to provide excellent service to their clients both at home and abroad.

Our local, national and international contacts ensure you will not waste time looking for other firms to help you grow and prosper – we know the right people for the job. We have strong and proven national and international links and using these connections we are able to draw on the extensive knowledge and expertise of likeminded professionals throughout the world, a collaborative global approach from which you could be benefitting immediately.

for more info email accountants@aab.uk

External & Internal Audit Services

EXTERNAL AUDIT

Businesses require a great deal more from their auditors than the statutory audit and look for a value added service. We believe the ingredients of such a service will consist of:

- An interest in your business and its success
- Gaining a thorough understanding of your business
- Input from partners and senior staff
- A 'team' approach to the work
- Continuity of staffing
- Provision of a value for money service

INTERNAL AUDIT

Businesses demand value from internal audit, whether through streamlining processes to improve efficiency, establishing controls or managing working capital better. We can help by providing:

- A flexible service tailored to your needs from specific engagements to a fully outsourced service
- A focus on the high risk areas of your business
- A team with commercial expertise to work in partnership with your own people
- A proven framework to give you visibility over assignments and enable you to retain control

"I would have no hesitation in recommending AAB's audit team. The whole team demonstrate a positive attitude, ask sensible questions and have a great knowledge..."

Mike Leahy, Director-Administration & Finance,
Scientific Drilling International Limited

for more info email audit@aab.uk

Joint Venture & Contract Audit Services

JOINT VENTURE AUDIT

John F Daly Associates, an AAB company, specialises in providing outsourced audit and accounting requirements for Joint Venture Audits and Completion Accounts. We consistently achieve savings for our clients by providing:

- A high calibre team of experienced Upstream financial professionals well known and respected within the industry who have a deep working knowledge of commercial arrangements
- Attention to detail in managing assignments and relationships with Operators efficiently to complete work accurately and quickly
- Clear reports and effective management of issues post fieldwork to bring open issues to a conclusion and secure agreed credits

CONTRACT AUDIT

Contracts don't always deliver in line with clients' or suppliers' expectations. Our contract audit services focus on securing value from contracts through:

- The delivery of a forensic contract audit review examining compliance with key contract terms and conditions
- A focus on expenditure levels against contract terms
- Identification of compliance issues for risk mitigation and cost effectiveness
- Process improvements to make contract compliance more transparent and efficient
- Contract health checks to provide assurance that clients are gaining maximum value from contract terms

“For the past twelve years John F Daly Associates have supported us with our Joint Venture audits in the UK and in The Netherlands. They have excellent commercial acumen ...

Ron de Ruijter, Controller, Dyas BV

for more info email audit@aab.uk

Accounting Services

All businesses at all stages of their development have differing requirements for advice and we have the commitment to work with you, as necessary, by becoming involved in early stages of a fledgling business, or understanding intrinsically how a long-standing and established business works.

ACCOUNTING SUPPORT

We can provide accounting support either at your offices, at our offices or a combination of both. This can include:

- Sales invoicing
- Purchase invoice recording and supplier payments
- Expenses recording
- Bank reconciliation
- Cashflow Management
- General Ledger Maintenance
- VAT Return Preparation
- Onsite VAT Health Check
- Management Accounts Preparation
- Attendance at Management Meetings
- Provision of experienced staff on Secondment and Project Support
- Short, Medium and Long Term Staff Cover
- Training your personnel to improve the production and delivery of important financial information

YEAR-END ACCOUNTS

Our Accounting Services team prepare year-end non-audited accounts for sole traders, partnerships, trusts and limited companies. We provide an integrated accountancy and tax service to ensure the best possible advice to you, the client.

OTHER SERVICES

- Advice on the most suitable form of legal entity when your business is in the start-up phase
- A same day company formation service
- Xero bookkeeping software implementation and training
- Sage bookkeeping software implementation and training

“AAB has provided invaluable support and assistance to The Broomhill Nursery in recent years. In...

The Broomhill Nursery

for more info email audit@aab.uk

Finance & Accounting Outsourcing

A number of businesses wish to concentrate on what they consider to be their “core” business function and view areas like finance as “non-core”. Our complete outsourcing solution offers total flexibility allowing you to select the services you need to meet your business requirements.

Our complete paperless outsourcing solution uses cloud based software allowing you, your employees, suppliers and customers and us to work collaboratively in the cloud, no matter where they are in the world as long as they have internet access.

KEY FEATURES OF OUR CLOUD BASED OUTSOURCING SOLUTION

- Prepare your sales quotes online and send to your clients electronically.
- Clients can accept or amend sales quote online.
- Convert your accepted sales quotes quickly into sales invoices and send to your client through the software (or let us do it for you).
- Clients can pay you instantly online, if they choose.
- Raise purchase orders to your suppliers online. Suppliers can then send their invoices to the platform.
- Manage your stock quantities and values.
- Track performance by your chosen criteria.
- Employees can record their expense claims from anywhere in the world.
- Online invoice and expense claim approval process.
- We will take care of the bookkeeping, supplier payments and also submit your VAT Returns online.

- We can prepare Management Accounts and Key Performance Indicators to your desired frequency and deadline and store them on the platform for you to access wherever and whenever you need them.
- Access real time financial information including general ledger, expense claims, supplier and customer ledgers enabling you to stay in control and manage your business more effectively.

We provide an integrated outsourcing and employment solutions service meaning you have real time access to both financial and payroll information. In addition, you will have regular access to qualified and experienced business advisors to provide guidance, when required.

BENEFITS TO YOUR BUSINESS

- Creates time for you to focus on your core business and strengthen customer relationships.
- No additional investment in IT and software to support your finance function.
- Utilise existing office space for core activities.
- Peace of mind on staffing issues such as training, sickness and holidays.
- Continuity of support and contact from our team.

“...AAB spent time understanding my business model before demonstrating how Xero and WorkflowMax could benefit me in a number of ways....”

**Graeme Duncan, Managing Director,
Xtreme Business Solutions Ltd**

for more info email outsourcing@aab.uk

Charity Services

Our specialist Charity Services team is drawn from throughout the firm to offer professional advice tailored to the needs of charities and social enterprises. Our involvement covers the following areas:

ACCOUNTING AND AUDITING

- Guiding charities and their subsidiaries through the accounting, reporting and external scrutiny requirements of charity legislation, the Statement of Recommended Practice (SORP), the Office of the Scottish Charity Regulatory (OSCR) and the Companies Act

TAXATION AND VAT

- Advising on structuring activities to mitigate corporation tax and VAT liabilities including utilising those exemptions available to charities
- Advising on VAT planning for major capital projects
- Reviewing VAT incurred to establish if savings can be made

MANAGEMENT INFORMATION SOLUTIONS

- Designing and delivering enhanced reporting structures aligned with the organisation's needs to ensure that all levels of management have access to accurate, timely, financial information to ensure effective management of the organisation
- Identifying key management information and performance indicators
- Implementing new software solutions

INTERNAL AUDIT AND GOVERNANCE

- Assisting trustees in managing the risks faced by their charity and ensuring that adequate governance arrangements are in place
- Undertaking internal audits and monitoring implementation of recommendations
- Facilitating strategic reviews
- Advising on development of corporate governance processes
- Providing tailored training on finance, regulatory and governance matters

CORPORATE FINANCE

- Assisting charities undertaking new developments or capital projects
- Undertaking due diligence for acquisitions
- Providing assistance with fundraising
- Preparing or reviewing financial projections and business plans

“... the team at AAB have provided me and my organisation with a level of service that is unrivalled ...”

SCARF

for more info email charities@aab.uk

Corporate Finance Services

AAB Corporate Finance has established itself as a leading player in the corporate finance arena with an unrivalled track record in completing deals in Scotland.

We have completed more than 500 transactions, principally in the Oil & Gas industry, with a combined deal value of over £4.5 billion and have been the top dealmakers in Scotland every year since 2005 (based on us being recognised by the Scottish Business Insider as the accountants having completed the most deals in Scotland each year from 2005 onwards).

With our team of highly experienced corporate finance professionals we offer a complete suite of services for clients operating in the vast majority of industries and have considerable expertise gained through working on local, national and international transactions.

We differentiate ourselves by our outstanding track record, our understanding and experience of the market, our ability to bring deals to the table, our trusted, valued and personal approach together with our dedicated client focus and commitment to delivering the highest possible service levels.

Our complete End to End service offering provides clients with a wide range of services to assist them throughout the entire business lifecycle. Our approach places transactions into strategic context and ensures that the right pre and post deal planning takes place to ensure the best possible results.

Our specialist division provides the following services:

- Management consulting - strategy, management advisory and integration planning;
- M&A advisory - start-ups, disposals/exits, mergers and acquisitions, MBOs/MBIs and shareholder buy-outs;
- Fundraising - debt & mezzanine finance and equity funding;
- Transaction support - due diligence, specialist tax advice, financial modelling, project management and business valuations;
- Restructuring - turnaround advisory, debt restructuring and cashflow management.

“...good continuity of staff who know the business...timing and delivery good...they deliver on time, every...”

Dales Engineering Services Limited

for more info email corp.fin@aab.uk

Litigation Support

AAB's litigation support team provides a creative approach by offering thoughtful solutions to guide clients through difficult times. Utilising the depth and breadth of knowledge of our in-house experts we deliver detailed, bespoke and highly personalised advice to provide a fully comprehensive service that you can rely on.

Our multifunctional approach provides us with a matrix of in-depth industry knowledge, skills, sound judgement and commercial sense, making us the ideal partner. The service comprises the following areas:

CORPORATE AND COMMERCIAL

- Share & business valuations
- Shareholder and partnership disputes
- Sale and purchase agreement disputes
- Contract disputes
- Loss of profit claims
- Quantification of loss in commercial disputes
- Insurance / Business interruption claims
- Professional negligence
- Expert witness assignments

FAMILY AND PERSONAL

- Matrimonial and family disputes
- Share, partnership and business valuations
- Conducting financial negotiations
- Personal injury loss of earnings
- Financial investigations
- Tax implications of divorce and separation

FORENSIC

- Financial crime and fraud investigation
- Proceeds of crime reporting
- Code of Practice 9 ("COP 9") investigations
- Asset tracing and investigations
- Accounting misstatement reviews

INSOLVENCY

- Wrongful trading assessments
- Insolvency investigations
- Director fiduciary duties and conduct

for more info email litigation@aab.uk



Management Consulting

The Management Consulting team at AAB provides advice and support for business direction, long term objectives and guides management through development, growth and change phases in the business life cycle.

Our multifunctional approach delivers across a broad matrix of skills and industry expertise.

We offer a powerful combination in management expertise and breadth of knowledge across the team through finance, people & leadership, tax, business systems & processes and corporate governance.

We work in partnership with our clients to develop practical solutions suitable to their businesses.

HOW WE CAN HELP

Our pioneering integrated project management and advisory solutions supports businesses in the following areas:

Strategy

Business planning, strategy reviews and long term advisory support

Management Advisory

Succession planning, board evaluation and talent management

Change Management

Integration planning & management, culture change programmes and business rationalisation

Systems & Processes

Systems review & assessment and process mapping & improvement

Governance

Internal audit, contract compliance & audit, risk management and fraud prevention & investigation

for more info email consulting@aab.uk

Corporate Tax Services

We deliver a fully comprehensive corporate tax compliance and advisory service to a diverse range of businesses. We have one of the largest tax teams in Scotland from which we can draw a wealth of experience and expertise for the benefit of our clients.

The pace and change in the business tax landscape is unprecedented. Businesses are under constant pressure to maintain their market position and cope with a growing burden of regulation in all areas. We understand the challenge. Through our involvement we are able to assist businesses, in this ever changing environment, to reduce their compliance burden and also by providing value added and practical tax planning advice. In particular, we provide comprehensive tax advice on:

- Corporate tax compliance
- Corporate tax advisory and group planning
- Planning advice for the owner managed business
- Reorganisations and reconstructions
- Tax on one-off transactions
- Land and property taxes
- Capital allowances
- Transfer pricing
- Tonnage tax
- Innovations tax relief and incentives
- HM Revenue & Customs investigations

Corporation Tax applies to organisations other than trading limited companies. We also offer advice to:

- Housing & Trade associations
- Charities

“There are huge benefits to using this multi-disciplinary firm. When advising on a company matter, the corporate tax team skilfully identified an opportunity to...”

Mark Milne, Director, Milmor Properties Ltd

for more info email ctax@aab.uk

International Tax Services

As businesses expand internationally, the taxation aspects, both at home and overseas, are often overlooked. With our expertise we can advise upon all aspects of doing business globally. Our dedicated team of International Tax specialists deliver a fully comprehensive advisory and compliance service, and by taking the time to understand your business, and the international project at hand, will provide you with proactive, commercial advice and solutions tailored specifically to your business's requirements. In particular, we can advise upon:

- Tax efficient structuring of overseas operations;
- Transfer pricing of goods and services supplied on an inter-group basis;
- Overseas employment tax matters affecting both personnel and the business;
- VAT aspects of cross border transactions;
- Repatriation of profits and double taxation relief planning;
- Contract reviews, including recommending adjustments to onerous tax terms;
- Fully understanding, and minimising where possible, all likely overseas tax exposures;
- Factoring any incremental tax and compliance costs into your pricing model;
- Minimising the risk of overseas tax compliance failures.

In addition to the considerable expertise that exists within AAB, we have access to invaluable national and international resources. We are members of Crowe Horwath International (CHI) which is ranked among the top 10 global accounting networks. We are also the sole Scottish member firm of The International Accounting Group (TIAG) – an international alliance of high quality accounting firms.

Using these connections we are able to draw on the extensive knowledge and expertise of like-minded professionals throughout the world.

“AAB have provided Ocean Installer with direct and indirect tax advice in connection with contracts we were ...”

**Alan MacRae, Chief Accounting Officer,
Ocean Installer Group**

for more info email ctax@aab.uk



Private Client Taxation Services

Our clients lead busy lives and value the level of care and attention we provide. As advisors we are proactive, commercially aware and have the enthusiasm to develop real solutions which are tailored to our clients' needs. Working closely with our established team of wealth management specialists, we offer a fully integrated tax and wealth advisory service catering to all of your individual, family and business needs. Our services include:

FOR INDIVIDUALS

- Income tax and capital gains tax mitigation
- Planning with employee share schemes
- Advising on property business ownership and property transactions
- Dealing with HMRC enquiries and negotiating settlements
- UK tax return, reporting and management
- Managing UK Tax Residence and mitigation strategies when based overseas
- Tax Planning for UK Non Domiciles

FOR BUSINESSES

- Starting up and business restructuring
- Advising family businesses
- Advising entrepreneurs with multiple business interests
- Tax efficient remuneration and profit extraction
- Planning and managing exit strategies

FOR TRUSTS

- Tax planning involving the use of trusts
- Creation of trusts and reliefs available
- Preparation of tax returns and dealing with other tax compliance matters
- Tax reporting and management

FOR THE FUTURE

- Inheritance Tax planning
- Wealth management and pension strategies

Through our commitment to building personal relationships with our clients which last, we get to know them in order to give the best advice.

"AAB have proactively managed my tax affairs for more than a decade. Their expertise connected..."

Peter Lazzari

for more info email privateclient@aab.uk

Expertise to Entrepreneurs

Our team of specialist advisers utilise their expertise and work daily to differentiate themselves in the market by delivering innovative investment structures which provide our entrepreneurial client base a greater return on their investment. This is achieved in a number of ways:

- Advising on the optimal vehicle for making the investment, be that personal investment or investing through a corporate, an LLP, a limited partnership etc
- Ensuring the investment is structured correctly with a balanced mix of debt and equity
- Advising HNW individuals with crystallised gains on the potential to defer capital gains tax by making equity investments in unquoted companies
- Considering the background to the investment and the investment target with a view to accessing government backed tax incentives for investors on entry and on exit through reliefs such as the Enterprise Investment Scheme (EIS) or Seed EIS (SEIS)
- Working with investor and the investee's management to establish an agreed Corporate Strategy with a view to delivering growth in the company, a strong management team and ultimately an exit for our investing client

- Advising the management of investee on methods to incentivise the work force through employee share incentives or remuneration strategies in order to ensure workforce continuity, a key driver in delivering the company's strategy
- Advising on optimal exit structures with a view to delivering an exit which realises our client a combination of optimal exit proceeds, minimal taxes and an exit with minimal disruption

Throughout the life of the investment and beyond, our involvement assists our entrepreneurial clients gain the right commercial and tax advice to maximise their return.

"...the team at AAB provided entrepreneurial tax and structuring advice which enhanced the spectacular return on our initial investment..."

Shareholders of Enovate Systems Limited

for more info email entrepreneurs@aab.uk

Indirect Taxation

VAT has had an impact on all aspects of business life, the rules are complex and there have been many changes which may have implications for businesses. VAT therefore requires careful management whether you are considering a future project or day to day compliance.

Taking the opportunity to factor VAT into the planning process of a major project will ensure that proper consideration can be given to the options available. Our involvement at this stage may achieve VAT savings that would be difficult to achieve retrospectively.

Similarly, ensuring the correct VAT treatment is being applied to your everyday business transactions will bring peace of mind. Founded on the principles of teamwork, our VAT review service is designed to highlight specific issues so that businesses maximise opportunities and do not store up potential problems for the future.

Customs Duty is another factor that is often overlooked when planning transactions with a global dimension. This can expose businesses to unnecessary costs which will erode profits. Choosing the most suitable Customs regime for your particular transaction is key to making the best use of the provisions. Furthermore, late submission of the Customs declarations required can result in fines and penalties. We can support you through the whole authorisation and compliance process to ensure costs are kept to a minimum.

Through our expertise and experience, we are here to help in all areas of Indirect Taxation and can be relied upon to keep you up to date with changes that affect your business.

WHO ARE WE?

We are a dedicated, highly experienced team who can advise on all areas of Indirect Taxation. Whether assisting you with compliance matters or complex restructuring projects, we will provide you with solutions and practical assistance always taking a flexible approach tailored to your needs.

SERVICES WE OFFER

- Advice on global VAT issues
- Advice on property transactions
- HMRC enquiries
- Appeals against HMRC
- VAT compliance
- VAT reviews
- Training services
- Due diligence reporting
- Advice and support on Customs Duty
- Advice on other indirect taxes

"The AAB VAT team are very up-to-date and knowledgeable regarding the VAT implications relating to our business and the Oil & Gas Industry, from a local and international perspective."

Prodrill Energy Resource Solutions

for more info email indirecttax@aab.uk



Wealth Management

At AAB Wealth we believe everyone has a purpose and we strive to provide the perfect environment to help our clients fulfil their purpose and achieve their true potential. True wealth management means more than just taking care of your investments and at AAB Wealth our focus is on 'taking time to understand your values and goals and helping you to face your financial future with increased confidence, enthusiasm and security'.

ARE YOU

- on track to achieve and/or maintain your desired lifestyle?
- keen to grow and preserve your investments in real terms over the medium to long-term?
- seeking to reduce your tax liabilities i.e. income, capital gains, inheritance tax?
- hoping to efficiently transfer your wealth to loved ones?

HOW WE CAN HELP

We have extensive experience helping our clients to live the life that they want without the fear of running out of money or leaving too much to the tax man, whatever happens. By ensuring that client's wealth management and financial planning needs are taken care of, we help give them time to focus on and achieve what's important to them through our core services:

AAB WEALTH CHARTERED FINANCIAL PLANNERS IS A TRADING STYLE OF ANDERSON ANDERSON & BROWN WEALTH LIMITED WHICH IS AUTHORISED AND REGULATED BY THE FINANCIAL CONDUCT AUTHORITY. FRN 608548.

- Financial Planning – planning your financial future, protecting your wealth and providing for your family as well as causes and communities you care about
- Investment Consulting - implementing and managing a lower cost and evidence-based investment strategy
- Tax Advisory – managing tax compliance and focusing on reducing your tax liabilities e.g. income tax, capital gains tax and inheritance tax

Working closely with our established team of tax specialists, we offer a fully integrated financial and tax planning service catering to all of your individual, family and business needs.

"Our adviser has been very diligent by taking time to understand our long-term plans..."

J King, former Managing Director, KVA Limited and Business Development Manager, National Oilwell Varco

for more info email wealthcare@aabwealth.uk

Employer & Expatriate Tax

As part of our Integrated Employment Solutions service range, our employer & expatriate tax specialists deliver core taxation services to meet the domestic, international and social security needs of employers, contractors, sub-contractors and individuals. Through our expertise our experienced professionals will work with you to provide practical advice on questions as they arise and can be relied on to keep you up to date with changes in law and practice which affect you.

THE SERVICES WE OFFER INCLUDE:

FOR EMPLOYERS

- International tax and social security assignment policy preparation
- Managing international assignment programmes
- International payroll consulting – Norway, Denmark and the Netherlands
- Advice regarding Global Employment Company arrangements
- Managing all aspects of PAYE and NIC compliance
- Cost efficient reward and salary sacrifice
- Share schemes tax administration

FOR CONTRACTORS AND SUB CONTRACTORS

- The question of employment or self employment
- Managing all aspects of the CIS scheme
- Overseas companies carrying out construction operations in the UK

FOR INDIVIDUALS

- Preparation of UK tax returns for internationally mobile individuals
- Tax and social security advice for those coming to or leaving the UK
- Tax and social security advice for non UK residents and non domiciled individuals
- Co-ordination of non-UK advice through our international affiliate network

“Working with AAB has been crucial to the success of opening our first office in the UK. The management and staff at A2+B have been extremely knowledgeable and helpful as we navigated this new endeavor...”

Kyle Fletcher, VP & Consulting Manager, QIC UK

for more info email ies@aab.uk

Corporate Benefits

As part of our Integrated Employment Solutions service range, we provide a professional consultancy service which offers planning & advice, whole-of-market solutions, recommendation and implementation in the areas of group business and business owners & senior executives. We also provide a dedicated Auto Enrolment service which guides employers through this regulatory minefield to ensure timely compliance with the new requirements. We help employers to review their existing, or introduce, employee benefits packages and structure them in the most optimal way.

BUSINESS OWNERS AND SENIOR EXECUTIVES

We help business owners and senior executives to take control of their financial affairs and to structure them in the most optimal way across the following key areas:

- Key Person Assurances (i.e. life cover, critical illness, income protection)
- Shareholder & Partnership Protection (life and critical illness cover)
- Employer-sponsored Individual Pensions (e.g. Self-Invested Personal Pensions)
- Executive Incentive Schemes

"... timely and pragmatic work delivered to high professional standards, whilst remaining personable..."

Richard Smeaton, Finance Director, PD&MS Group

AUTO-ENROLMENT COMPLIANCE CONSULTANCY

Our dedicated Auto-Enrolment service guides employers through this regulatory minefield to ensure timely compliance with the new requirements, offering tailored solutions across the following areas:

- Impact Assessment/Compliance Appraisal
- Advice & recommendation
- Implementation of compliance solution(s)
- On-going review and maintenance

We also provide a comprehensive end-to-end package to ensure that you fulfil all of your Auto Enrolment obligations.

GROUP BUSINESS

We provide employers with advice, recommendations and whole-of-market solutions in the following areas:

- Pensions and Auto-Enrolment compliance consultancy
- Life cover and Group Critical Illness cover
- Income Protection cover
- Private Medical Insurance
- Dental Insurance
- International Retirement savings solutions

for more info email ies@aab.uk

Global Payroll Solutions

Our unique and integrated payroll service model utilises advanced technology supported by payroll, accounting, industry and management information professionals as well as detailed client specific support on employment tax and advisory requirements from our specialised taxation team. Together this provides the optimal payroll service which caters for the diverse industry support required for all payroll types.

We fully understand the complex requirements of both domestic and internationally based companies who often have employees working globally.

Through AAB's membership of HCWA, TIAG and CHI, we are truly able to offer payroll support and advice locally, nationally and internationally.

This brings together a perfect blend of experience and skills to support any organisations HR, Finance and payroll function. Our involvement and this fresh approach to handling payroll requirements has brought significant benefits to our clients.

“Routine monthly processing has been faultless and my dealings with the Payroll Team over the...

Scotia Instrumentation

SERVICE BENEFITS

- Expert advice on demand
- Client focused delivery
- A no surprises pricing model
- Dedicated relationship manager
- Flexible, high quality service
- A multi-experienced team
- Advanced technology
- Continuous improvement drive
- An under one roof payroll solution

KEY SERVICE DIFFERENTIATORS

- Online reporting as standard via client extranet
- Online payslips offered as standard
- High quality, flexible reporting capabilities
- Employee Helpline at no extra cost
- Automated accounting journals
- Quality review meetings as standard
 - Performance monitoring
 - Regular pricing review to share cost savings through process efficiencies
 - Operate as extended part of our clients team and business

Realising that business never stands still, our team can offer a range of special and additional services with the flexibility to support you and your changing needs.

Payroll services from AAB – payroll problems solved.

for more info email ies@aab.uk

Management Information Solutions

WHAT DO YOU NEED TO RUN YOUR BUSINESS SUCCESSFULLY?

Information is the key - whether it is financial, operational or organisational. To be effective, information must be:

- Timely – available when and where it is needed
- Accurate – you know that it can be relied upon
- Complete – it gives you everything you need
- Relevant – you are not overloaded with superfluous data
- Easy to understand – no risk of misinterpretation
- Quick and cost effective to produce – energy in producing the data is not counterproductive

How can our involvement help you achieve this?

- Identify key management information and indicators
- Improve business processes
- Implement new software solutions if appropriate
- Automate/integrate existing systems
- Train staff and assist with roll out
- Design and deliver enhanced reporting aligned with your needs
- Provide ongoing support

What are the benefits?

- Management can make informed decisions
- Improved efficiency and effectiveness
- Cost savings and management time freed up
- More management and operational control
- Minimise risks through enhanced knowledge
- Simplification and integration of existing systems
- More value from existing systems

“We have seen real benefits in both the quality and timeliness of our management information, and a reduction in the manual effort required to produce it. The confidence and efficiency of our existing staff has also flourished with the introduction of ideas brought during the support – thank you!”

Charlie Parker, Group Financial Director, John Lawrie Group

for more info email mis@aab.uk

Fraud Prevention & Investigation Services

THE IMPACT OF FRAUD UPON A BUSINESS

The impacts of Fraud, Bribery and Financial Misconduct in any business, should never be underestimated and can have devastating effect. Reports suggest that a typical organisation loses 5% of its revenues each year to fraud.

The Bribery Act 2010 has more recently seen significant increases in enforcement activity. Failure by companies to implement 'adequate' procedures to deal with bribery and corruption has already exposed companies falling foul to huge civil settlements.

The costs and damages suffered by victim organisations extends far beyond purely financial losses and can impact upon company reputation, needlessly monopolise management time and focus, as well as distracting staff and damaging customer loyalty.

STEPS TOWARDS FRAUD PREVENTION

While Fraud and wrongdoings in the workplace are inevitable aspects of the business world, there are positive steps that organisations can take to manage the ever-increasing risks and to act in an appropriate and effectual manner should fraud occur. Organisations should be asking themselves:

- Do we have an effective Fraud policy in place?
- How would we react to such an instance occurring in our business?
- Have we ever carried out a Fraud Risk Assessment or Health Check?
- Have we an effective whistleblowing hotline in place?

HOW WE CAN HELP

Using in-house expertise and knowledge acquired over many years in a number of specialised areas such as; Forensic Accountancy, Internal Control Reviews, Fraud Investigation, Asset Identification and Recovery, we are able to provide definitive and tailored services, which are designed to help organisations and businesses by:

- Assisting with the prevention and detection of fraud through the implementation of appropriate policy, controls and procedures
- Investigating fraud promptly with a view to asset identification and recovery,
- Providing factual, expert reports and analysis in civil/criminal proceedings and negotiated settlements
- Liaising with law enforcement, prosecution authorities and other regulatory bodies on behalf of the client
- Assisting in the design and implementation of remedial steps and procedures to mitigate the risk of recurrence
- Providing anti-bribery measures such as a comprehensive external whistleblowing service that includes access to a secure case management system
- Providing Fraud, Bribery and whistleblowing online awareness training

Not only are we able to act promptly locally and throughout the UK, we are also affiliated to international networks of high quality accounting and legal firms. Our involvement offers these valuable links which can be utilised to identify and recover assets overseas.

for more info email fraud@aab.uk

Restructuring & Recovery

Our Restructuring & Recovery (R2) team seeks to assist directors of SMEs facing financial difficulties. That support can come in various fashions depending on the severity of the issues faced and so could be anywhere between advisory work on cashflows to formal insolvency appointments and anything in between. As part of AAB's Corporate Finance team, the R2 department can utilise the extensive deal making experience of the wider team, to assist struggling businesses overcome those difficulties and return to health, wherever possible.

RESTRUCTURING

We work closely with our clients to advise on all aspects of restructuring, providing assistance, advice and support on direction and long term goals of our clients.

- Corporate Restructuring
- Debt Advisory
- Recapitalisation
- Refinancing
- Accelerated M&A

RECOVERY

We work with our clients to assist management to plan and prepare for future development, opportunities, challenges and risks.

- Turnaround Advisory
- Independent Business Reviews
- Creditor Negotiations
- Working Capital Management
 - Cashflow Forecasting
 - Profit Improvement
 - Cost Saving Plans
 - Receivables Management

CORPORATE INSOLVENCY

We have the ability to assist businesses and stakeholders throughout the insolvency process:

- Company Voluntary Arrangements ("CVA")
- Administration
- Receivership
- Liquidations
- Members' Voluntary Liquidations ("MVL")

for more info email r2@aab.uk

AAB Training

PRACTICAL TRAINING DELIVERED BY EXPERTS

Your business will benefit from our combination of industry experience, practical knowledge and real business solutions, which provides high quality training courses suitable to all industries.

We understand the challenges that businesses face and how our training can make a positive impact. We have tailored a range of courses current to the market in:

- Financial
- Corporate Tax
- Indirect Tax
- Employment Tax
- International Tax
- Charity Services
- Whistleblowing

“... We have found these workshops particularly useful for giving our people a broad awareness of the issues that must be considered proactively at the time...”

Audrey Batten, HR/Business Systems Manager, Prodrill

TRAINING THAT ADDS VALUE

Your business needs exceptional people who have the expertise and skills to add value. Course attendees will learn from a range of real case studies bringing practical solutions to current business challenges. This will strengthen businesses and improve individuals' technical skills and commercial awareness. Our specialist courses will ensure that your team will have the expertise necessary to address business challenges and plan for the future.

ENGAGEMENT NOW AND IN THE FUTURE

Delivering results for you and your business is our priority. That is why our engagement does not end once a training course is concluded.

We will keep in touch and follow up with you, providing additional training, seminars, workshops or any other knowledge sharing initiatives required.

We can also design a programme or course to meet your needs. Bespoke courses can be tailored to your exact requirements, and can be delivered at your premises.

for more info email training@aab.uk