

MOORE STEPHENS

Creating a successful partnership

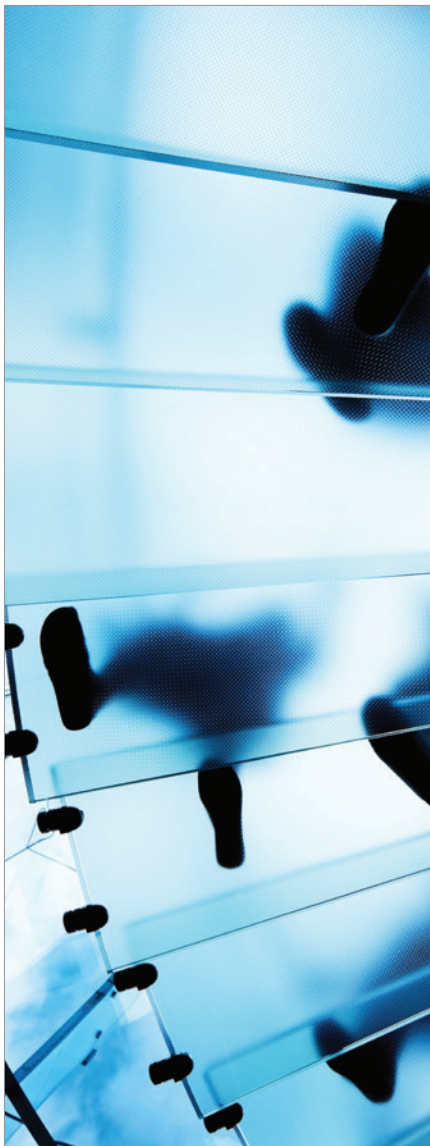


Legal & Regulated

PRECISE. PROVEN. PERFORMANCE.

Creating a successful partnership

Every legal practice and regulated service is unique with a continually evolving set of needs. Solicitors and other Legal & Regulated Professionals have a duty to their clients that may take a higher priority to managing their own personal or business financial affairs and that's where Moore Stephens can help.



Professional Practices

Moore Stephens has been providing solutions to the legal and regulated professional for over 35 years – so we completely understand what's important to you. Our clients include solicitors, barristers, surveyors, architects, insurance brokers and auctioneers and these are serviced by our experienced team of professionals who have an in-depth knowledge of the regulations applicable to those in the Legal, Insurance, Auctioneering and other regulated professions.

Our services can be divided as follows:

- Helping your practice comply;
- Helping your practice grow and develop;
- Support Services to your business; and
- Wealth Management Services.

Helping your Practice Comply

Ensuring that your business complies with the numerous rules and regulations is an ongoing concern for many professional firms. At Moore Stephens we fully understand the complexities of the various regulations affecting your practice and can assist in steering you through the regulation. We offer all the services you would expect from a leading Advisor including:

- Statutory preparation and review of individual and partnership account;
- Review of the records maintained with a view towards early identification of

potential issues and recommending and implementing the necessary changes;

- Advice on compliance and specific regulation, such as Solicitors' Accounts Regulations, Auctioneer and Insurance Regulations; and
- Withholding Tax, VAT And PAYE Compliance, including Personal and Partnership Tax Returns.

We also provide a range of outsource service, including payroll, company secretarial and accounting services, as well as tax consultancy and international tax planning, available to both you and your clients on an external service provider basis.

We can also assist with the financial control aspects of your business providing the following services:

- Preparation and commentary on management accounts on a monthly or quarterly basis;
- Completion of cash flow forecasts and measurement against actual results;
- Support services in accounting and payroll functions;
- Detailed cost review exercises towards minimising overheads;
- Assistance with working capital, credit reviews and controls; and
- Identification of Key Performance Indicators (KPI's) relevant to the practice.



Helping your Practice Grow and Develop

The management of risk and the implementation of robust systems has become an increasingly important and critical aspect of the legal profession. With regulation becoming a more significant requirement for business we can assist and guide you through this often daunting task.

Our range of services includes the following:

- Incorporation of a service company to support your practice and extract profits in a tax efficient manner;
- Management structures to include measurement of performance in key areas;
- Creating new and revised partnership structures and advising on successful introduction of new partners;
- Advice on merging with or acquiring a professional practice;
- Successfully disposing of your business to ensure the optimum value is achieved and all taxation matters and Goodwill issues are addressed;
- Regulatory reporting to all professional bodies in accordance with relevant legislation;
- Advice on all practice management issues to ensure that you extract the optimum value for the services that you provide;
- Tax efficient retirement planning and extraction schemes; and

- Staff remuneration structures to provide for performance rewards.

We can benchmark your business against similar size organisations to measure growth and performance and provide a set of key recommendations to assist with development and growth of the business.

Support Services to your Business

At Moore Stephens we have gathered in excess of 35 years experience in different business sectors. We have a particular focus and strength in offering services to the legal and regulated profession. Our support services include:

- Preparation of Bank application for financial support for your business to include forecasts, debt servicing and management;
- Payroll Services to include assistance with HR and recruitment;
- Cash flow Planning and Reviews; and
- Preparation and review of management accounts on a monthly or quarterly basis, attendance at periodic financial reviews and identification and measurement of relevant KPI's.

Wealth Management Services to protect you, your business and your family

In the current environment it is vital that

your protection policies are up to date and adequate for your circumstances.

Given the reduction in the levels of relief available to individuals investing in pensions we can advise on how best to structure your affairs in order to obtain maximum value for your investment and to ensure tax relief is claimed.

It is also important to consider protection for your family and to ensure that your business and partners are fully protected in the case of an unforeseen event.

We work with our dedicated strategic partner, Meritus Wealth Management who will review your circumstances in full and advise on the following areas:

- Pension Planning & Investment;
- Permanent Health Insurance;
- Life Assurance;
- Loan Financing;
- Mortgage Protection;
- Partnership Insurance;
- Key Man Insurance;
- Wealth Generation; and
- Retirement Planning.

Moore Stephens

Moore Stephens is a leading Irish owned provider of accountancy and advisory services for smart, commercially ambitious enterprises seeking the highest standards in client service and expertise. We are ranked in the top 10 Irish accountancy practices with 10 partners and over 100 staff. We have offices in Dublin and Cork and have grown steadily in the Irish marketplace since our foundation in 1970. We provide our clients with access to a range of core and specialist services including audit and tax compliance, business and personal

tax planning, corporate finance, insolvency, corporate governance and forensic accounting. Our success stems from our industry focus, which enables us to provide an innovative and personal service to clients in niche markets. Specialist sectors include credit unions, healthcare, banking recovery and restructuring, agriculture and education, while maintaining our predominant foothold in the Irish SME sector. We recognise that Irish business will become increasingly export orientated in line with the national recovery plan. To address our clients' need for the highest quality international advice we have joined the Moore Stephens International Network.

Moore Stephens globally

Moore Stephens International Limited is a global accountancy and consulting association with its headquarters in London. With fees of US\$2.9 billion and offices in 112 countries, you can be confident that we have access to the resources and capabilities to meet your needs. Moore Stephens International independent member firms share common values: integrity, personal service, quality, knowledge and a global view.

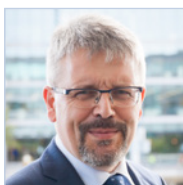
Contact information

If you would like further information on any item within this brochure, or information on our services please contact:



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