

ENTHUSIASM[⊕]



TEAMWORK[⊕]



INVOLVEMENT[⊕]



²
A + B[®]



COMMITMENT[⊕]

ADDING VALUE THROUGH THE PLUS FACTOR

GET ANDERSON ANDERSON & BROWN WORKING FOR YOU AND ACCESS OUR 'PLUS FACTOR'

At AAB you'll receive a personalised service geared to your business needs. Our range of knowledge, skills and experience is extensive and flexibly delivered by our team of professionals.

Teamwork

Each of our professionals has an extensive range of knowledge, skills and experience. But often, two or more heads are better than one - that's when our ability to work as a team will provide an enhanced service to you. Our teamwork will deliver optimum results for your business.

WINNING COMBINATIONS.



Enthusiasm

Many hands make light of the most demanding of challenges. But there are times when expertise and teamwork need something less tangible to transform performance. We relish the fresh challenges which every client and situation provides and believe that this approach helps us get results!

BECAUSE ATTITUDE COUNTS!



Involvement

Our clients continually compliment us on the fact that we roll up our sleeves and work alongside them in developing their businesses. They also value our contributions because they are delivered proactively and based on a sound knowledge of their business. This justifies our belief that a key element in any relationship is involvement!

INSPIRING AND MOTIVATING INPUT.



Commitment

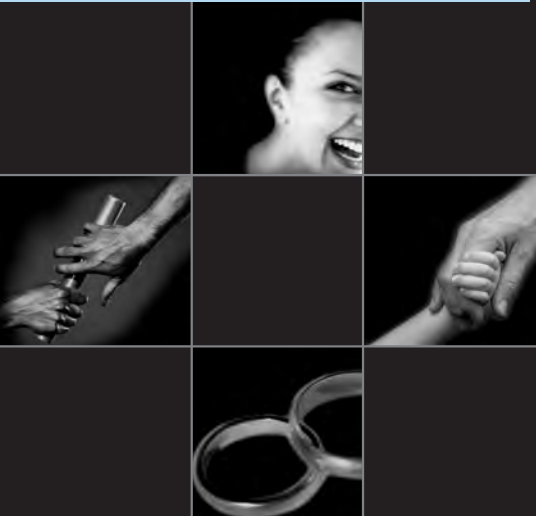
You're taking a step in the right direction by entrusting your business affairs to us! In return we'll give you personalised advice and access to skills and knowledge bases continuously developed for your benefit. We've worked hard to gain our clients' respect - we'll work even harder to maintain it. That's our commitment to you!

BUILDING LASTING RELATIONSHIPS.





**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: accountants@aab.co.uk
web: www.aab.co.uk

National & International Services

hcwa

Anderson Anderson & Brown LLP is a member of **hcwa**, an association of independent accountancy practices throughout the UK. **hcwa** is an affiliate member of Crowe Horwath International (CHI), an association of accountancy practices world-wide. Through the firm's membership of **hcwa**, we are able to offer support and INVOLVEMENT⁺ both nationally and internationally.

- CHI operates from over 500 offices worldwide
- hcwa is represented in 31 locations throughout the UK

THE INTERNATIONAL ACCOUNTING GROUP (TIAG)

The International Accounting Group (TIAG), founded in January 2003, is an 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. The network has established a global presence and now has a membership of over 85 firms in 50 countries.

SERVICES

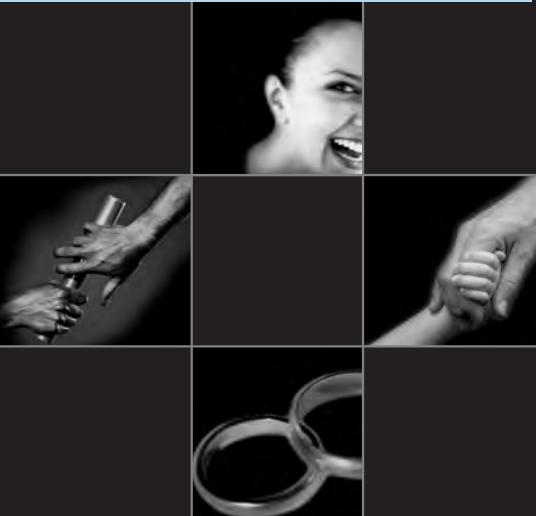
Using these connections we are able to draw on the extensive knowledge and EXPERTISE⁺ of like minded professionals throughout the world. Through CHI and TIAG the firm can offer advice in the following areas:

- International tax planning strategy
- Overseas incorporation
- Branch operations
- Buying and selling businesses abroad
- Employee legislation while working overseas
- International group audit assignments

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: ctax@aab.co.uk
web: www.aab.co.uk

Corporate & International Taxation 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 Aberdeen from which we can draw a wealth of experience and EXPERTISE⁺ for the benefit of our clients. We also have access to affiliate firms within the **hcwa**, Crowe Horwath International and TIAG networks through which we further expand the breadth and depth of knowledge available to us.

All businesses are under constant pressure to maintain their market position and cope with a growing burden of regulation in all areas. Through our INVOLVEMENT⁺ we are able to assist businesses in this ever changing market and to reduce the administrative burden on tax legislation compliance. 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
- International tax structuring
- Transfer pricing
- Tonnage tax
- Research and development tax relief
- HM Revenue & Customs investigations

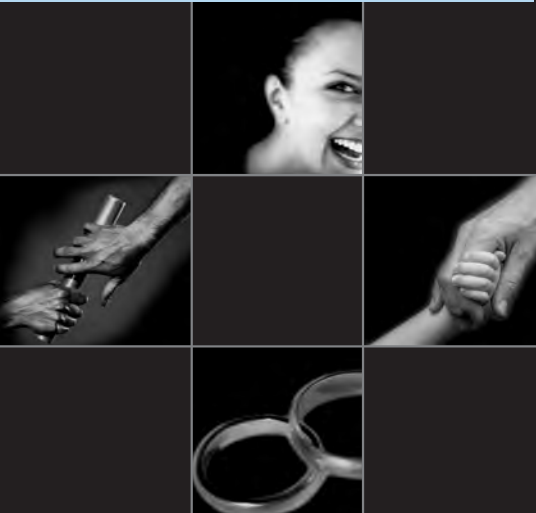
In addition to Limited Companies, we offer advice to:

- Housing & Trade associations
- Groups of individuals (for example co-operatives)
- Societies, such as friendly societies and provident societies

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: ptax@aab.co.uk
web: www.aab.co.uk

Private Client Taxation Services

Our team of highly experienced tax professionals offer a broad range of advisory and compliance services and have the **EXPERTISE**⊕ to provide clear and effective advice.

We understand that 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. Our services include:

FOR INDIVIDUALS

- Advising on income tax and capital gains tax mitigation.
- Planning and compliance services for individuals with employee share schemes.
- Advising individuals with property businesses and property transactions.
- Dealing with HMRC enquiries and negotiating settlements.
- Preparation of UK tax returns and dealing with all other aspects of personal tax compliance.

FOR BUSINESSES

- Advising on starting up and restructuring businesses as a sole trader, partnership, LLP or limited company to achieve the optimum tax position.
- Advising family businesses.
- Advising entrepreneurs with multiple business interests.
- Tax efficient remuneration and profit extraction.
- Planning and managing tax implications for exit strategies.
- Dealing with all tax compliance matters including HMRC enquiries.

FOR TRUSTS

- Tax planning involving the use of trusts.
- Advising on the tax implications of the creation of trusts and reliefs available.
- Preparation of tax returns and dealing with other tax compliance matters.

FOR THE FUTURE

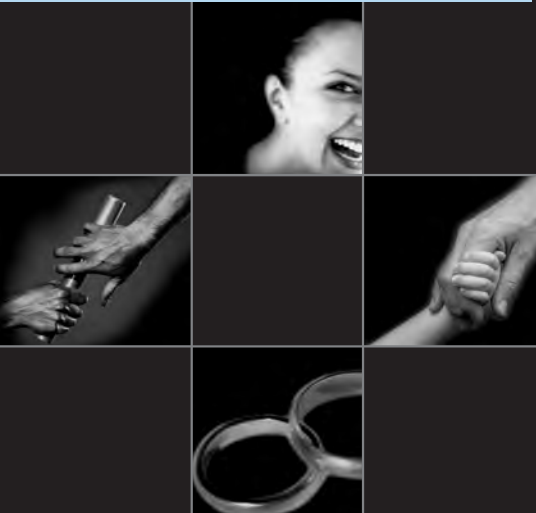
- Inheritance Tax planning and adoption of strategies to mitigate Inheritance Tax.
- Succession planning recognising the importance and complexity of wealth protection and preservation for future generations.

Our technical breadth and depth ensure that as our clients grow we can deal with their growing service requirements. Through our **COMMITMENT**⊕ to building personal relationships with our clients which last, we get to know them in order to give the best advice.

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111

FAX: 01224 626007

email: eets@aab.co.uk

web: www.aab.co.uk

Employer & Expatriate Tax Solutions

Our TEAMWORK⁺ delivers core taxation services to meet the international taxation 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

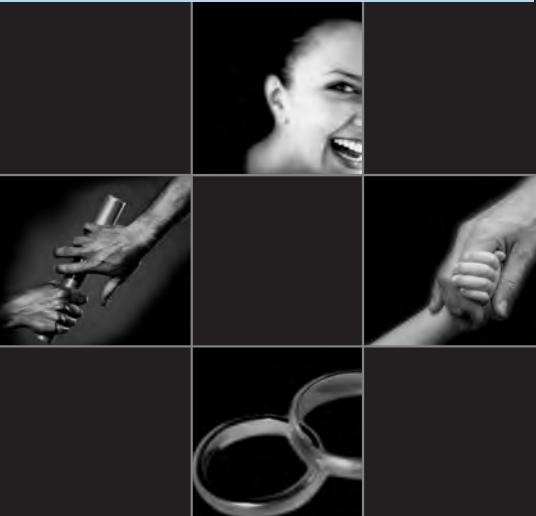
FOR INDIVIDUALS

- 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

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: vat@aab.co.uk
web: www.aab.co.uk

VAT Compliance & Advisory Services

VAT impacts on all aspects of business life, the rules are complex and there have been many recent 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 Healthcheck service is designed to highlight specific issues so that businesses maximise opportunities and do not store up potential problems for the future.

Through our EXPERTISE⁺ and experience we are here to help in all areas of VAT 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 VAT team who can advise on all areas of VAT. 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

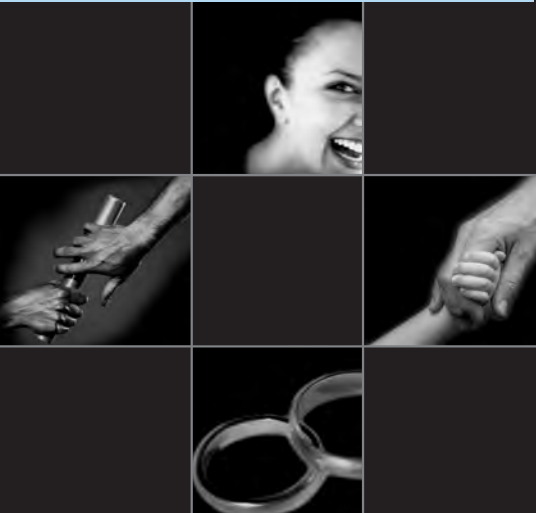
- Advice on global VAT issues
- Advice on property transactions
- Appeals against HMRC
- VAT compliance
- VAT health checks
- Training services
- Due diligence reporting
- Advice on other indirect taxes

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk

²
A + B®

C

**CORPORATE
FINANCE
DIVISION**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111

FAX: 01224 626007

email: corp.fin@aab.co.uk
web: www.aab.co.uk

Corporate Finance Services

Anderson Anderson & Brown LLP Corporate Finance is one of the leading small to mid market corporate finance teams in Scotland with an unrivalled track record in initiating and completing deals up to £100m.

With our team of highly experienced corporate finance professionals we offer a complete suite of services for clients 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 Scottish corporate finance market, our trusted, valued and personal approach together with our dedicated client focus and COMMITMENT⁺ to delivering the highest possible service levels.

We have been involved in more than 250 transactions, with a combined value of over £2billion, and have been recognised by the Scottish Business Insider for over 5 years as the top dealmakers in Scotland both in terms of deals initiated and deals completed.

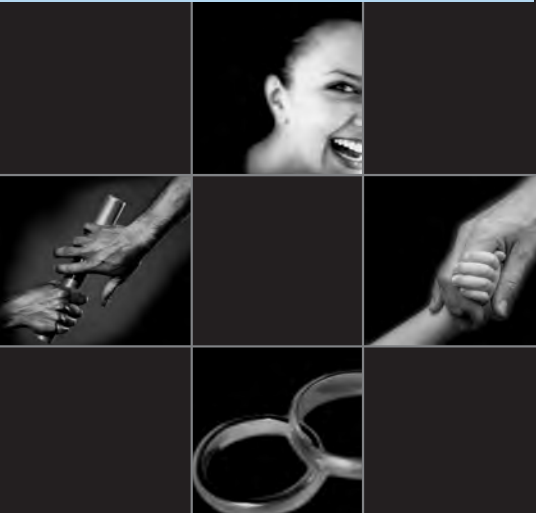
Our specialist division provides the following services:

- Strategic Planning
- Start-ups
- Business Plans & Financial Projections
- Disposals/Exits
- Mergers & Acquisitions
- MBO's & MBI's
- Fund Raising
- Restructuring
- Integration Planning
- Performance Management
- Valuations
- Forensic Accounting
- Specialist Tax Advice
- Due Diligence

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



Accounting and Audit Services

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 the following:

- Advice on the most suitable form of legal entity when your business is in the start up phase
- A same day company incorporation service
- Preparation of accounts for sole traders, partnerships, trusts and limited companies including periodic management accounts
- Training your personnel to improve the production and delivery of important financial information
- An integrated accountancy and tax service to ensure the best possible advice to you the client

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

**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

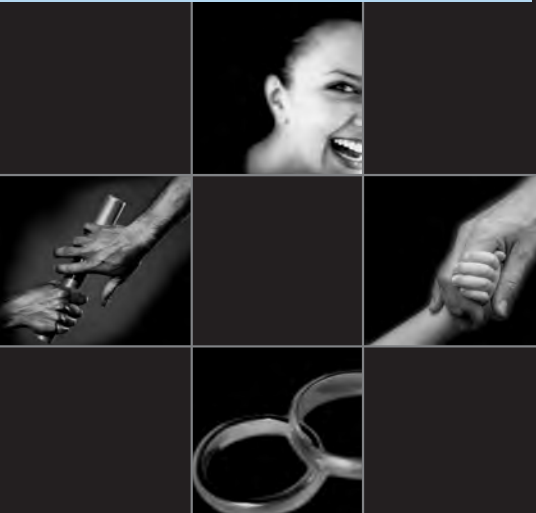
TEL: 01224 625111
FAX: 01224 626007

email: audit@aab.co.uk
web: www.aab.co.uk

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



A²+B LLP

**FRAUD
PREVENTION &
INVESTIGATION**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: fraud@aab.co.uk
web: www.aab.co.uk

Fraud Prevention & Investigation Services

THE IMPACT OF FRAUD UPON A BUSINESS

The impacts of Fraud and Financial Misconduct in any business, should never be underestimated and can have a devastating effect. 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.

Businesses respond differently when they fall victim to Fraud or Financial Misconduct. Some choose to pursue immediate prosecution, while others will focus on recovering as much of the losses as possible. In either event, securing the evidence at an early stage is vital.

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 policy in place?
- How would we react to such an instance occurring in our business?
- Have we ever carried out a Fraud Risk Assessment?

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:-

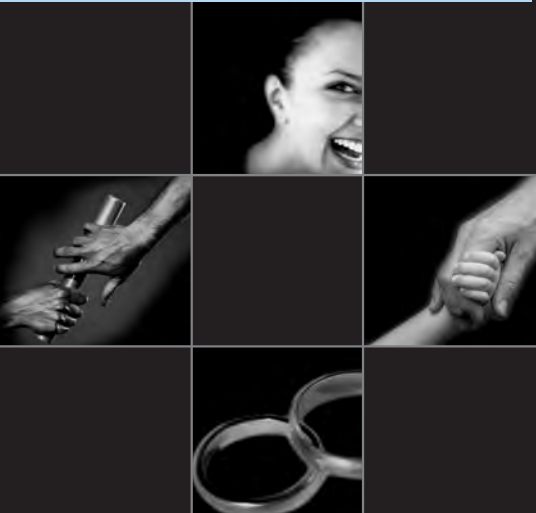
- Assisting with the prevention and detection of fraud through the implementation of appropriate controls and procedures.
- Investigating fraud promptly with a view to asset identification and recovery.
- Providing factual, expert reports and analysis in civil/criminal proceedings and negotiated settlements.
- 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.

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

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: charities@aab.co.uk
web: www.aab.co.uk

Charity Services

Our specialist team delivers core services to meet the specific needs of the charity sector.

ACCOUNTING AND AUDITING

Our EXPERTISE⁺ can:

- guide charities through the accounting, reporting and external scrutiny requirements of charity legislation, the Statement of Recommended Practice (SORP) and the Office of the Scottish Charity Regulator (OSCR); and
- develop reporting structures to ensure charity trustees have accurate, timely information to manage the organisation.

TAXATION AND VAT

We can advise on utilising those exemptions available to charities by:

- reviewing VAT incurred to establish if savings can be made;
- advising on VAT planning for major capital projects; and
- advising on structuring activities to mitigate corporation tax and VAT liabilities.

MANAGEMENT INFORMATION SOLUTIONS

Timely, accurate financial information is required to manage effectively. We:

- identify key management information and indicators;
- implement new software solutions if appropriate; and
- design and deliver enhanced reporting aligned with your needs.

INTERNAL AUDIT AND GOVERNANCE

Our INVOLVEMENT⁺ can assist trustees in managing the risks faced by their charity and ensuring that adequate governance arrangements are in place through:

- undertaking internal audits and monitoring implementation of recommendations;
- facilitating strategic reviews;
- advising on development of corporate governance procedures; and
- providing tailored training on finance, regulatory and governance matters.

CORPORATE FINANCE

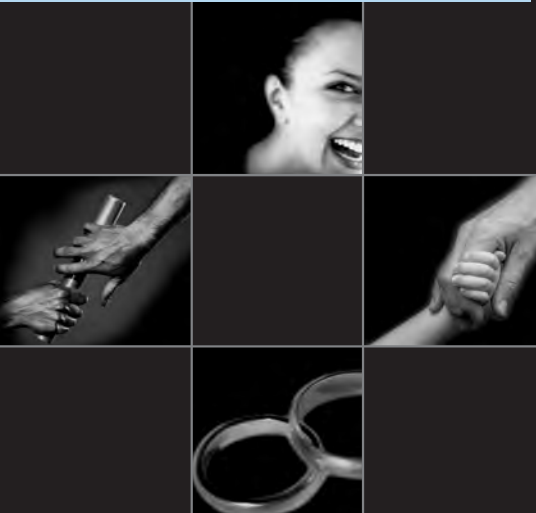
Our TEAMWORK⁺ assists charities undertaking new developments or capital projects by:

- undertaking due diligence for acquisitions;
- providing assistance with fundraising; and
- preparing or reviewing financial projections and business plans.

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



A²+B LLP

**MANAGEMENT
INFORMATION
SOLUTIONS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: mis@aab.co.uk
web: www.aab.co.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

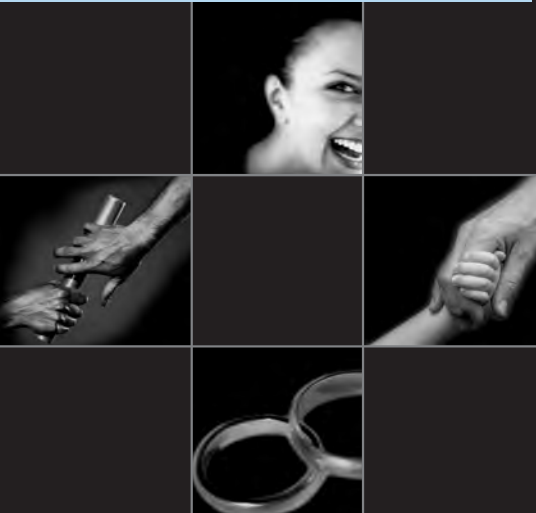
What are the benefits?

- 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

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



A²+B LLP

**FINANCE &
ACCOUNTING
OUTSOURCING**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: outsourcing@aab.co.uk
web: www.aab.co.uk

Finance & Accounting Outsourcing

WHY 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 Outsourcing solution offers total FLEXIBILITY⁺ allowing you to select the services you need to meet your business requirements. We can provide these services onsite at your offices, at our offices or a combination of both. We hold regular quality review meetings with our clients to improve our support and service offerings. Our top priority is client service and delivering quality, creating a streamlined back-office allowing you to concentrate on building your business.

THE BENEFITS TO YOUR BUSINESS

- Creates time for you to focus on your core business and strengthen customer relationships
- Access to quality, accurate and timely information from an experienced resource dedicated to your business
- Reduced investment required in IT and software to support your finance function
- Allowing you the opportunity to utilise existing office space for core activities
- Peace of mind on staffing issues such as training, sickness, holidays
- Agreed service levels and costs
- Continuity of support and contact from our team

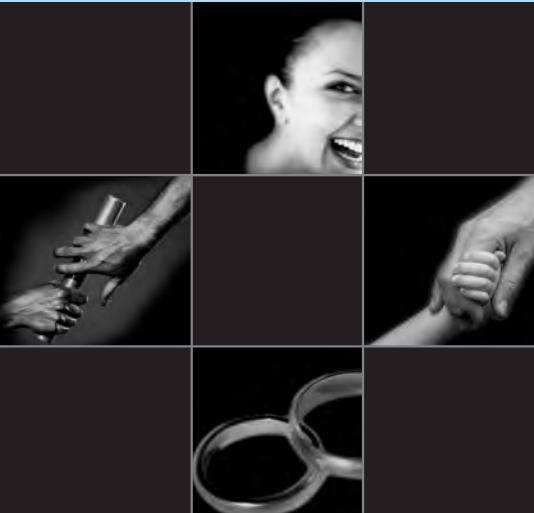
THE SERVICES WE OFFER

- Sales invoicing and credit control
- Purchase invoice recording, payment and managing supplier queries
- Payroll processing and submission of returns to HM Revenue and Customs
- Bank Reconciliation
- Cashflow Management
- General Ledger Maintenance
- VAT Return Preparation
- Onsite VAT Health Check
- Management Accounts Preparation
- Attendance at Management Meetings
- Administrative and Secretarial Support
- Provision of experienced staff on Secondment and Project Support
- Short, Medium and Long Term Staff Cover

FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



**ADDING VALUE THROUGH
THE PLUS FACTOR**



A²+B LLP

**FINANCE &
ACCOUNTING
OUTSOURCING**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: payrollolutions@aab.co.uk
web: www.aab.co.uk

Payroll Solutions

A high quality core payroll and advisory service is offered through our Outsourcing department. We have the software, knowledge, reporting capabilities, drive and EXPERTISE⁺ together with motivated staff to deliver all your payroll requirements.

Our payroll service is supported by a range of experienced individuals from within our accounting outsourcing team, management information solutions as well as from our private client and employer and expatriate tax solutions teams.

This brings a perfect balance of experienced payroll and taxation staff together providing the optimal service to our clients.

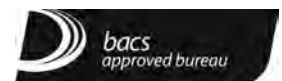
SERVICE BENEFITS

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

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
- One payroll re-run per tax year as standard
- Quality review meetings as standard

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.

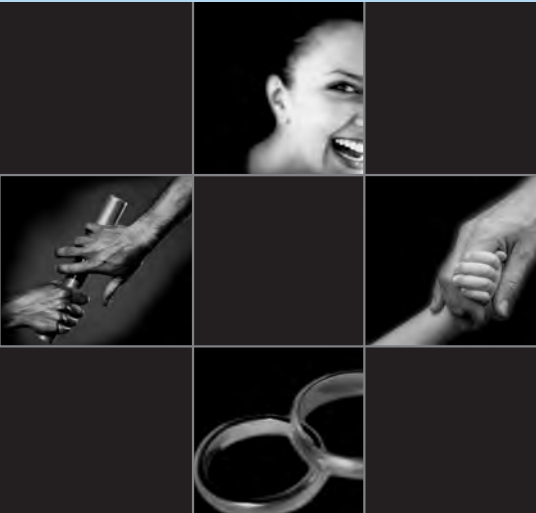


FOR MORE INFORMATION PLEASE VISIT www.aab.co.uk



WEALTH

CHARTERED
FINANCIAL
PLANNERS



**ANDERSON
ANDERSON
& BROWN
WEALTH LTD**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111

FAX: 01224 626007

email: wealthcare@aabwealth.co.uk

web: www.aabwealth.co.uk

Wealth Planning & Management

OUR APPROACH

We believe that personal wealth management and financial planning should be engaging, enjoyable and enlightening.

The mission of A2+B Wealth is to help you to manage your money so you enjoy a successful investment experience and so you are better organised financially so you can face the future with ENTHUSIASM⁺, confidence and security. We operate on a fee-for-service basis as the emphasis is on ongoing, relationship-driven planning.

We are committed to:

- taking the time to listen to you;
- knowing what's important about money to you;
- defining your lifestyle, financial and investment goals;
- keeping you well informed; and
- helping you achieve and maintain your desired lifestyle.

CORE SERVICES

A2+B Wealth serves a broad range of affluent and high-net-worth private clients and is qualified to deal with all aspects of financial planning and advice.

We offer three core services:

- Wealth Management
- Investment Consulting
- Comprehensive Financial Planning

Our INVOLVEMENT⁺ can include planning and advice in all or some of the following specialist areas:

- Lifetime cash-flow modelling
- Personal risk management & insurance
- Retirement
- Investments
- Trustee investments
- Estate & inheritance tax planning
- Tax planning
- Education expenses

Some inheritance tax planning solutions, tax planning solutions and education expenses planning solutions are not regulated by the Financial Services Authority.

KEY AIMS

- Enjoy a successful investment experience
- Become better organised financially
- Achieve and/or maintain your desired lifestyle
- Face the future with confidence and security
- Close collaboration with your other trusted advisors

FOR MORE INFORMATION PLEASE VISIT www.aabwealth.co.uk

A2+B WEALTH CHARTERED FINANCIAL PLANNERS IS A TRADING STYLE OF ANDERSON ANDERSON & BROWN WEALTH LIMITED, AN APPOINTED REPRESENTATIVE OF VERUS FINANCIAL PLANNING LIMITED, WHICH IS AUTHORISED AND REGULATED BY THE FINANCIAL SERVICES AUTHORITY.

For more information on our wide range of
services please see www.aab.co.uk



**ANDERSON
ANDERSON
& BROWN LLP**

**CHARTERED
ACCOUNTANTS**

9 QUEENS ROAD
ABERDEEN
AB15 4YL

TEL: 01224 625111
FAX: 01224 626007

email: accountants@aab.co.uk
web: www.aab.co.uk