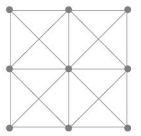


Professional Practices Alliance

Key Issues and Processes for US Law Firms

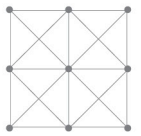
Establishing and Expanding an Office in the UK

How the Professional Practices Alliance can help



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Establishment of a UK business

Firms establishing a presence in London will generally either merge with/acquire an existing business or set up an entirely new business which is staffed primarily by lateral hires.

A merger or acquisition can be an effective way of swiftly gaining critical mass and a solid base of clients and contacts in a new market. It would be critical to identify the right merger/acquisition partner. Key issues such as business synergies, culture, profit sharing objectives and goals, performance expectations and governance would need to be explored by the partners of each firm before proceeding. Following the merger/acquisition, a thorough integration programme would be essential to ensure the long term success of the newly combined business.

An additional advantage of linking with an existing firm is that it is likely to have addressed a number of key aspects, such as robust risk management systems and processes, PI insurance, employee services (such as payroll and pension schemes), an IT and telecoms infrastructure and premises. This could save time, start-up costs and enable the combined firm's partners to focus on client service and income generation.

In the absence of a suitable merger partner, the US firm may prefer to establish its own new UK team, perhaps using a mix of seconded US partners and local partner and associate hires. It is common to use a UK legal headhunter to identify and approach suitable partners and associates in target areas. It will be important to have a clear understanding of the obligations which such partners will owe to their existing firm on exit in order to minimise the risk to the acquiring firm (as well as the candidates) in that regard as far as possible. It is equally important to ensure that the acquiring firm adopts appropriate recruiting processes which minimise the risk of claims by unsuccessful candidates, and that the terms agreed with successful candidates are appropriately documented in line with English law. The eventual choice of structure and approach will depend on a number of factors, including commercial, tax, accounting and regulatory considerations.

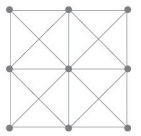
Commercial Considerations

1. Funding

How will the UK firm be funded (at start-up and on an ongoing basis)? The funding of expenses and remuneration for UK partners and staff may require provision of finance, especially in the start-up phase.

2. Governance

Should the UK firm be controlled by the US firm and, if so, how should this be achieved (having regard to the issues regarding independence for UK regulatory purposes discussed below)? This might be through a combination of voting and contractual controls set out in the constitution documentation, as well as under name and IP licence agreements, services agreements and inter-firm funding arrangements.



3. Profit sharing

How will UK profits be shared? Should some/all UK partners be rewarded with reference to the global firm's profitability?

4. Limited liability protection

To what extent should the UK firm be ring-fenced against the liabilities of the US firm, and vice versa?

Other Key Issues

1. Tax

The firm needs to consider the tax and regulatory implications of each type of structure. The main options available are a UK branch of a US entity, or a UK registered LLP, partnership or company. Each of these has different reporting and tax implications.

The firm also needs to consider the tax implications and impact on US individuals working in the UK or UK individuals working for/in a US firm. The main considerations are:

- Understanding how individuals will be taxed and in which jurisdiction;
- Whether individuals will be subject to UK National Insurance (effectively a tax);
- Ensuring that foreign tax credit relief, including both Federal tax withheld and State taxes accounted for under a composite rate scheme, is obtained where available;
- Considering timing issues due to UK and US tax years being different;
- Careful planning to manage cash flow problems for partners in the first two years of being a partner. If the partnership year is not the same as the UK tax year – April 6 to April 5 – there will be an element of profit which is taxed twice in the UK. Partners should be aware of this and plan accordingly. The amount which is “taxed twice” is excluded in calculating the taxable profit attributable to the final taxable period for a partner leaving the partnership; and
- Consideration of issues arising where tax efficient investments such as EIS and pension payments may not be fully relieved where there is a substantial US tax liability.
- Remuneration received by UK partners from a US LLP may have adverse tax consequences.

The documentation would need to address the tax position. For example, where profits are shared on a global basis, it is often the case that local profits are allocated and distributed to local partners first.

2. Accounting

It is necessary to reconcile the cash basis used in the US and the accrual basis in the UK.



There are mainly timing issues which should have limited impact on the final tax liabilities. In some cases profits will be reported in both the UK and US entities, so care should be taken to exclude this element of ‘double counting’ for individual partners. This can lead to amounts being different for both US and UK tax purposes.

3. Regulation

If a firm undertakes reserved legal activities (which would include the conduct of litigation), it must be authorised or licensed by a UK regulator. The most common regulator of law firms in the UK is the Solicitors Regulation Authority (**SRA**).

Broadly speaking, authorisation as a ‘recognised body’ is only available if the owners and managers of the firm are all authorised lawyers or recognised European or foreign lawyers (or corporates predominantly comprised of those people). Otherwise, the firm will need to be authorised as a ‘licensable body’, otherwise known as an ‘alternative business structure’ (**ABS**).

In either case, the application to the SRA will require the firm to demonstrate it has systems and processes in place to manage risks effectively.

As part of the authorisation, compliance officers must be appointed and the compliance officer for legal practice needs to be a lawyer of England and Wales, a registered European lawyer or be registered with the Bar Standards board, so additional team members may need to be recruited at an early stage.

How US firms with UK operations are generally structured

Whichever route is taken, the new (or newly formed) UK firm needs to sit alongside the US firm and a global structure therefore needs to be designed.

1. Branch

If the US firm simply establishes a new operation as a branch or acquires a UK firm with a view to operating it as a branch, the entire merged firm and all its partners will have to be authorised by the SRA. Every partner will derive income in both the US and the UK and the whole practice is exposed to claims in the US and the UK.

2. Separate LLP

In light of this, UK practices of US firms are generally conducted through a separate LLP. If the US firm chooses to take a controlling stake in a UK business (for example, by becoming a member of the UK LLP itself, or by nominating a number of US firm partners to become controlling partners of the existing UK firm on behalf of the US), the UK LLP is likely to have to be licensed as an ABS unless all the US partners become regulated by the SRA as “registered foreign lawyers” (RFLs).

While registering as an ABS is not unduly difficult, it does involve satisfying the SRA that all the US partners pass the necessary suitability tests. This may take up to six months. For that reason, the US firm often appoints a subset of partners, who register as RFLs, to become members of the UK LLP and have a controlling interest which they operate independently and not as directed by the US firm. Other US partners derive their income mainly from the



US practice and the RFLs derive their remuneration from a combination of the US and UK practices. The UK equity partners often become partners in the US practice as well so they can participate in the overall governance of the US practice and share in global profits.

3. Network

The two separate US and UK firms may be part of an integrated network, where the firms are separate for profit sharing purposes but share a brand, global values and/or governance framework. Often there is an agreed set of rules across the network, and in some cases a vehicle or undertaking (like a Swiss verein, cooperative or company limited by guarantee) operates as an overarching governing body.

4. Franchise/contractual arrangement

Both the UK and US entities would have significant autonomy and may only share a brand/name.

US LLP v UK LLP?

The choice between a US LLP or UK LLP will depend on the firm's objectives. Broadly speaking, the tax and regulatory analysis, and the organisational flexibility, is similar for both vehicles. A US LLP, however, is typically akin to a general partnership, with some statutory protections which offer limited liability protection to those partners who are not involved in the misconduct or negligence which leads to a claim. By contrast, a UK LLP offers a company-like model, with limited liability protection for all members. In our experience, US firms establishing in the UK tend to choose the UK LLP.

Even a US LLP may need to file accounts at Companies House.

Process

1. Key/strategic decisions by US firm

The first step should be a meeting to discuss the commercial objectives, identify key hurdles to overcome, and consider timing and costs.

2. Finding a team – merger, lateral hire, employment law issues, etc.

The key steps in hiring the right local team and on the appropriate basis include:

- Engaging headhunters focused on the UK legal sector and considering the strategic brief and candidate criteria with them to research target specializations and identify likely targets in the UK market;
- Being aware of potential risks and liabilities involved with partner and associate team moves, in order to minimise risk to acceptable commercial level;
- Contacting and interviewing target candidates through headhunters; follow up interviews with candidates, adopting best practices to avoid risk of discrimination and related statutory claims by partners;



- Preparation of business plan by preferred candidates, whilst both firm and candidates keep in mind the obligations of confidentiality and good faith typically owed by partners to their existing firms and clients, and the risk to the US firm of potentially procuring or inducing breaches of such obligations;
- Review of the key partnership obligations of preferred candidates to ascertain express notice period requirements, garden leave and post-termination restrictive covenants (subject to confidentiality of those terms); obtain independent partnership law advice on these obligations and restraints for the firm and separately for the individual partner(s);
- Conflict checking process undertaken (whilst still keeping in mind obligations of candidate to existing firm and clients);
- Issue of detailed partnership terms to chosen candidate(s), subject to references, immigration status and any other appropriate pre-conditions, for signature by candidate; and
- Reference process, again keeping in mind obligations owed by candidate to existing firm, and risk to US firm of procuring breaches.

Similarly when hiring associates the new firm should be aware of their obligations to the relevant associate's current employer, avoid discriminatory recruitment practices and comply with requirements regarding provision of statement of terms and conditions of employment (though a more detailed associate employment contract is usual).

A detailed staff handbook will also be required (with related training recommended) which contains key policies and procedures applicable to partners and staff including (without limitation) on diversity and anti-discrimination, disciplinary and grievance, bullying, whistle blowing, email and internet use and monitoring, anti-bribery, social media policy, and family friendly and flexible working policies.

3. SRA authorisation and ongoing compliance with SRA Handbook

The authorisation process is similar for both recognised and licensable bodies. It includes preparing the following:

- detailed application forms for the firm and individual managers and owners (individual and corporate, and if there is a corporate member of the London firm, forms for some/all of the partners of the corporate firm) unless already SRA authorised;
- a business plan which will convince the SRA that it will be financially stable, as well as demonstrating that adequate professional indemnity insurance will be in place; and
- policies dealing with things like client files and monies, confidentiality and conflicts of interest, complaints, breaches, equality and diversity, training and supervision, anti-money laundering and data protection. While a firm is unlikely to be required to submit all of its policies with the authorisation application, the steps that will be in place must be described in the application.



An authorisation decision should be made within 6 months of the submission of the application to the SRA.

In a recent example, an application for authorisation of a new firm as an ABS (a US law firm setting up its first London office) to the SRA took 4 months to approve.

Any firm which is authorised and regulated by the SRA must have robust systems and procedures in place to ensure that it will comply with the SRA Handbook. Each firm must appoint two compliance officers and must consider the best way to ensure compliance for its own business, but typically law firms have (at least) a compliance plan, a risk register and robust management and governance procedures supported by the policies mentioned above.

Assistance can be provided with the completion of application forms and responding to SRA enquiries, in addition to the implementation of systems and processes and the preparation of office handbooks, policies and procedures, informed by the US firm's own approach and procedures.

Assistance can also be provided to obtain SRA registration, fulfil financial reporting requirements and help with day-to-day matters such as Payroll and VAT, including:

- Business planning for SRA authorisation;
- Regular financial reporting;
- Human Resources support;
- Payroll and VAT compliance; and
- Annual audit (if required).

4. Documentation

Depending on the structure chosen, in addition to the regulatory documents the new firm is likely to need:

- an LLP agreement/articles of association (depending on vehicle chosen) and partner accession agreements;
- vehicle formation forms for Companies House, as well as minutes and resolutions;
- 'intra-group' service/license agreements and agreements dealing with the provision of personal data to the US firm and vice versa (if contractual/group arrangement used); and
- business transfer agreement (if merger/acquisition route used).

5. Real estate

The UK firm will need premises from which to operate. It is recommended to appoint an appropriate property agent and provide real estate advice on the lease arrangements.



If US partners are relocating to London, agents can also be engaged to assist with the search for a UK residence and prepare the relevant documentation in respect of that property.

6. Immigration

Where non-EU citizens wish to undertake work for the UK firm (including US partners visiting to undertake business activities), advice on the relevant business immigration rules and support with visa applications should be sought.

In Depth: Partnership law: Issues for US Firms Hiring UK Partners and Partner Teams

The obligations owed by UK law firm partners to their firms (and possibly to their fellow partners) make it difficult for partners to effect a team move without the risk of breaching those obligations. Even individual lateral hires from UK firms can present certain challenges where the expectation is that the partner will bring a significant book of business with them to the hiring firm.

The position and handling of these issues in the UK (including the impact of ethical obligations) can differ quite considerably from that in the US. It is therefore important for any US law firm which is considering hiring one (or more) UK law firm partners to appreciate at the outset the potential legal and liability issues for the individuals concerned and also for the US firm itself (as well as how these issues are typically commercially resolved in practice), so the US firm can refine its hiring processes in the UK accordingly in order to reduce risk as far as possible.

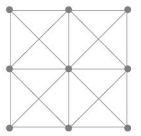
Summarised below are some of the key issues in this area below. The term “partner” is used to mean both a member of an UK LLP and a partner in an English law general partnership (being the business vehicles most often used by UK law firms).

Duties whilst still a partner in a UK law firm

Usually a UK law firm partner will owe significant express and implied duties to their firm, including typically a duty of good faith which requires that they act in its best interests even if they plan to leave. This duty is wide ranging and usually prevents a UK partner, for example, from speaking to clients and staff about a proposed move; diverting maturing business opportunities to the new firm; and divulging confidential firm information. UK Partners are also frequently under a duty to provide full information to their firm and to tell their partners about any material change which is likely to affect the firm, including the likelihood that clients or staff may leave.

Partner notice periods, garden leave and non-compete provisions

UK law firm partners are usually required to provide a period of notice of resignation (retirement) to their firms, typically of between 6 to 12 months’ prior written notice (although certain firms may have additional limitations which impose a waiting room provision affecting and often delaying the date of departure, if multiple partners seek to leave in a particular year). Whilst an early release may as a commercial matter often be negotiated, the starting point is that the exiting partner should expect to comply with their full notice obligation.



Most UK law firm agreements provide the UK firm with the right to place an exiting partner on garden leave (a period of suspension from the office, client and colleague contact, and from the market generally) during their notice period. This is paid leave and again can be for between 6 to 12 months. Whilst such a provision will frequently be enforceable, it can in practice be subject to negotiation in individual circumstances.

UK law firm partners will also frequently be subject to post-termination restrictions of anywhere between 6 and 24 months (12 months is fairly standard). These can include a non-compete obligation, prohibitions on soliciting and dealing with restricted clients, prohibitions on soliciting or hiring restricted colleagues and occasionally, specific prohibitions on team moves. Partner and LLP member post-retirement restrictions are more likely to be binding than employee restrictive covenants under English law. The scope and length of any restrictions, though, are typically a matter of negotiation on a partner exit.

Under English law (and in contrast to the typical US position) professional conduct rules and ethical obligations to clients, will not normally in themselves affect the enforceability of such restrictive covenants.

Liability for partner breaches

An exiting UK partner faces a risk of substantial liability and related remedies if they have acted in breach of their duties, including:

- Being required to make a full account to their existing firm for any profits earned as a result of their unlawful breaches of fiduciary duties;
- Compensation for losses; and/or
- Injunctive relief.

There may also be additional rights and remedies in the partnership terms, including possible forfeiture or delay of repayment of capital and/or outstanding profit share.

The hiring US firm (and potentially also any recruiter) can be exposed to claims such as procuring and inducing partner breaches, conspiracy and/or breach of confidence.

Practical steps for US firms to reduce risk

US firms should be circumspect about the information they request from partner candidates regarding their existing business and clients. Extensive lateral partner questionnaires of the type typically used in the US may pose a significant risk in the UK, particularly when they request confidential information from the partner.

Similarly asking to speak to clients of partner candidates to ascertain if they are likely to transfer their business to the partner at their new firm, will create significant risk for the firm as well as the individual candidate, and should be approached with caution.

Hiring large-scale partner teams, and also including associates in the move, will create substantial risk for the individuals and the new firm involved. Careful thought will need to be given at a very early stage as to handling of such a proposal, the key risks involved and the firm's threshold and likely options for a possible commercial resolution if a dispute arises.



In terms of key pointers for hiring US firms (not exhaustive)

- Ask to see relevant extracts of any partner candidate's agreement with their current firm so you have a full understanding of the obligations and restrictions to which the candidate is subject (whilst being aware that the provision of such information may breach the candidate's confidentiality obligation to their firm).
- Consider obtaining independent partnership law advice for the firm on the extent and enforceability of such obligations.
- Request that the individual or team seek independent partnership law advice on their obligations; the hiring firm will typically pay for that independent advice.
- Be circumspect about requesting sensitive information from candidates and avoid such information getting onto your computer systems.
- Be circumspect about requesting that candidates provide access to their clients for the hiring firm to request whether they will transfer with the partner to the new firm.
- Avoid making partnership offers conditional on clients or colleagues transferring with the candidate

A final note – recruitment consultants can play a valuable role in the careful management of team moves to seek to minimise the risk of breaches by exiting partners. It is advisable for firms to use a consultant who is very experienced in handling partner lateral and team moves, who understands the risks for the team and for themselves, and who can act accordingly to minimise the risk for the transferring partner(s) and hiring firm as far as possible.

In Depth: Employment law: Issues for US Firms Employing Associates and Support Staff in the UK

Although there are many similarities between US and UK employment laws, there are also fundamental differences. Adherence to policies and procedures is key to any employment relationship in the UK.

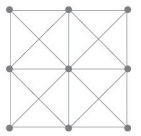
UK Employment contracts for associates and support staff

In contrast to the US, employees are not employed "at will" in the UK. Employees typically have two sets of rights: contractual and statutory. Contractual rights are mainly contained within written contracts. UK law requires that employees receive a written statement of terms within 2 months of starting work.

The contract should contain matters such as the parties' names, the date employment (and continuous employment) began, the rate of pay, hours of work, holiday entitlement, sick pay, pension arrangements, notice period, job title and place of work.

Employees are also entitled, subject to certain conditions, to a number of key minimum benefits which override lesser contractual provisions. These include (without limitation):

- 28 days' holiday a year;
- statutory sick pay;
- pension auto-enrolment;
- not to work more than 48 hours a week (and ability to opt out of that right);
- a statutory redundancy payment;



- certain family friendly rights (see below); and
- minimum statutory notice of termination of one week for every year of service, up to a maximum of 12 weeks' notice.

UK employees are also entitled, subject to certain conditions and limits, to a number of key minimum family friendly benefits, including for example:

- up to one year's maternity leave, two weeks' paternity leave and pay, shared parental leave and, if certain criteria are met, comparable adoption provisions;
- statutory maternity pay for 39 weeks (or shared parental leave pay);
- non-cash maternity benefits for the entire maternity period;
- 18 weeks' unpaid parental leave;
- reasonable unpaid time off to care for dependants; and
- the right to apply for flexible working.

Employee Policies and Procedures

It is advisable to have up to date, UK law compliant workplace policies and procedures in place, including in relation to equal opportunities, anti-harassment and bullying, email and internet use (including social media), anti-bribery and corruption, whistleblowing, data protection, and professional conduct/ethics. Staff should be asked to read them and sign an acknowledgement that they have done so. Staff (including partners) should receive training on equal opportunities, anti-harassment, bribery, whistleblowing and bullying issues. It is recommended that firms keep written training records to prove such training has taken place. Firms can then prove they took reasonable steps to prevent any discriminatory actions or inappropriate behaviour by staff and partners.

Unfair Dismissal

A dismissed employee with at least two years' service (or one year if employed before 6 April 2012) has UK statutory unfair dismissal protection. There are limited circumstances in which this service threshold is not required. This means that when contemplating dismissing an employee, employers should have a fair reason to dismiss and follow a fair procedure, otherwise the dismissal will be unfair.

Failure to satisfy these steps can result in compensation being payable to the employee (as at October 2015, currently capped at the lower of £78,335 or 52 weeks' pay). This is a fundamental difference between UK and US law. Whereas in the US, an employer can dismiss an employee very quickly, in the UK, this process can take weeks or even months to complete depending on the reason for dismissal.

Discrimination and Whistleblowing Protections

UK employees are protected from being discriminated against because of the following:

- sex or marital (including civil partnership) status;
- pregnancy and maternity;
- gender reassignment;
- race;
- religion or belief;
- sexual orientation;
- age (both younger and older employees); or



- disability.

An employee is also protected in certain circumstances if they make a whistleblowing complaint for unlawful detriment or are dismissed if the reason, or principal reason is that they have made a whistleblowing complaint regarding malpractice or wrongdoing.

Employees can normally claim for actual and future lost earnings (there is no cap but they need to mitigate losses) and for injury to feelings (this rarely exceeds £30,000). Unlike the US, tribunals do not however generally award punitive damages awards in employment law cases.

It is important to note that in the UK, partners and LLP members also benefit from discrimination protections and that LLP members also have whistleblowing (and other key 'worker') protections, which can result in substantial claims for compensation against their firm (and named individuals) as well as the risk of significant negative PR. In the UK legal sector such claims tend to relate most particularly to age discrimination by older partners and pregnancy/sex discrimination by female partners in respect of their pregnancy, their maternity absence and child care requirements. Careful thought and legal advice in advance of taking actions which might result in discrimination claims is recommended in these types of scenarios.

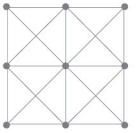
Statutory claims of this type can be resolved in a number of ways, most typically by way of a statutory settlement agreement.

Adopting appropriate policies and procedures, together with workforce training, appropriate monitoring and consistent enforcement, will go a considerable way to minimise the risk of successful claims against US firms operating in the UK.

In Depth: Recruitment: Things to consider when recruiting for a new office opening

Having thoroughly researched the market into which you plan to move, decide whether it will be best to start a new office from the ground up or to take over an already existing office. There are some practical and logistical advantages to the latter, clearly, but working entirely from scratch will enable you to create and craft every part of the office and how it works precisely as you wish it to be. There are pros and cons to each approach, and as long as you take the time to weigh and consider them in depth, you'll be able to make the decision which best suits your business model. If this means taking over another firm, or entering into a merger, then carry out due diligence to gain a clear understanding of the culture of this firm and the approach they take to business, since these are factors which should be at the forefront of your thinking when it comes to doing your own recruiting.

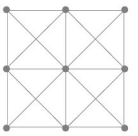
On the subject of recruitment, it should be realised that this is the single most important aspect of setting up a new office. The people who work in an office are the office, and nothing else, no matter how right you get it, will salvage matters if you fall down on the issue of recruitment. Identify a mix of people able to work towards a common aim, using skills which complement each other and a shared understanding of your culture and ethos. Don't make the mistake of hiring a set of individually talented individuals who are not able to work together – at each stage of the recruitment process think of balancing the personalities of your staff as carefully as you do their skills and experience, bringing together people who can lead with those who will follow, and individuals keen on actively



pursuing goals with those who boast a more analytical frame of mind. In other words; for every introvert, an extrovert, and for every 'doer', a 'thinker'.

Decide if all functions need to be carried out by in-house members of staff. Consider outsourcing tasks such as IT, finance, HR and marketing to third party sources, then you'll be freed up to concentrate on recruiting staff for those specialist sectors which represent your core business. When your team has been assembled, make sure that they grasp the vision for the business, both now and in the future. Everyone you recruit should have a firm understanding of what your idea of success will look like and how you intend to set about achieving it.

Throughout all of this it is vital that you resist the temptation to rush things. Moving into a gap in the market before anyone else spots it may seem like good business, but setting yourself up to fail with an unrealistically fast timetable will merely undermine things before you begin. Ask other people with the requisite experience how long they took to open a new office and whether they feel, looking back, that they should have spent longer in the planning stage. Other people's hindsight may well end up being your extremely useful foresight.



About the Professional Practices Alliance

The Professional Practices Alliance is a non-exclusive alliance of independent experts, each with their own specialist areas of expertise and experience. We advise in key areas including partnership, employment and corporate law, tax, accounting and compliance.

www.professionalpracticesalliance.com

Twitter: @PartnershipAlln

About our members:

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