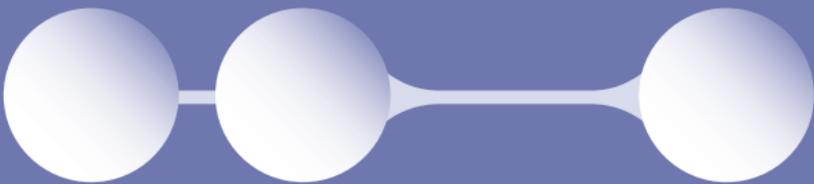


citroen wells
CHARTERED ACCOUNTANTS

Services For Authors



INDEPENDENT
MEMBER

The Need For Assistance

Authors represent a special category of taxpayer in that their income is usually irregular and volatile

Consequently, their tax and accounting affairs require very careful planning and control.

The Need For Advice

Our author clients tend to look to us for advice and support in the following principal areas:

- Preparation of accounts
- Completion of tax returns
- Minimising tax/VAT liabilities
- Dealing with HM Revenue & Customs, especially when liabilities are disputed
- Bookkeeping and advising on the adoption of best accounting practice
- The use of companies and trusts
- Preparation of budgets and cash flow statements
- Establishing pension schemes and similar tax-efficient arrangements.

Tax And Financial Planning

Some important areas include:

- Choice of accounting date
- Allowable expenses and capital allowances
- Spreading of income
- The use of losses
- The involvement of spouse or civil partner in your business
- Consideration of domicile and residence
- Royalties received from abroad
- The use of trusts
- The correct rating of VAT outputs
- The treatment of assignment of copyright.

How Citroen Wells Can Help You

In addition to providing you with assistance and advice in all the areas mentioned:

- We keep up to date with changes in legislation
- We ensure not only that you are aware of how changes will affect you but offer timely advice and assistance
- Our years of experience in advising authors enable us to deal quickly and effectively with various situations which may be new to you.

The Way We Work

The Citroen Wells philosophy is to provide an unparalleled professional service to all author clients. Regardless of their level of earnings which may range from a few thousand pounds per annum to many millions, each one can count on the same standards of attention, which we achieve by:

- Adopting a unique and individual approach to your needs - effectively tailoring our services to your requirements
- Maintaining close contact with you, your bankers and your other professional advisers and reporting to you regularly
- Being at the end of a telephone and ready at short notice to attend meetings at any location, either in the UK or overseas
- Making full use of modern technology and passing on the benefits to you
- Ensuring that you always receive personal attention from at least one - and often two - of our friendly partners and a dedicated team, all of whom offer specialist advice and assistance
- Consulting you with regard to your objectives and assisting you as part of your overall strategy
- Responding promptly and effectively to all requests for advice and assistance and providing a service at an economic cost
- Periodically taking a fresh look at your affairs to ensure that they are receiving the close attention they deserve
- Being approachable, friendly and reliable.

What Will It Cost

This is really up to you because we make our living by selling our time, skill and experience. But since we have acquired that experience over a number of years and understand the needs of our clients we charge reasonable fees for our services.

In particular:

- Initial discussions are free
- We always ensure that our fees remain competitive as our ultimate aim is to provide value for money
- For certain services - for example: bookkeeping, payroll services, preparation of management accounts - we can discuss your requirements and agree a fixed fee in advance for any given period
- In other cases we would assess, with your help, the extent of our likely involvement in any particular matter and provide you with an estimate of our fees, thus enabling you to budget for your professional costs.

The Next Step

For over 60 years Citroen Wells has acted for a wide range of individuals, partnerships, companies and family trusts of all sizes.

Based in the heart of London we ensure that all clients receive a high quality professional service from friendly partners and dedicated teams who combine their talents to offer sophisticated advice and the highest levels of personal attention at all times.

Whatever your level of income our wide experience with authors is worth discussing and:

- An informal initial meeting with us will cost you nothing apart from your time
- You can obtain further details by contacting Stephen Simou or Hannah Jewsbury at:

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