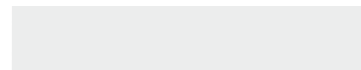
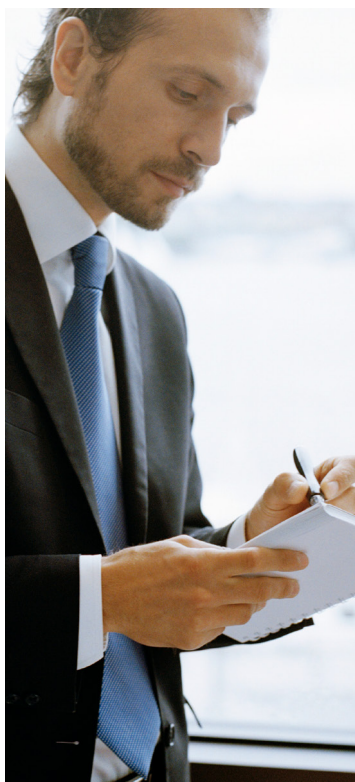


A photograph of three professionals in an office environment. A woman with short dark hair, wearing a light-colored sweater, is leaning over a desk. Behind her, a man with a shaved head and a light blue sweater is looking at a document. To the right, another man with short grey hair, wearing a white button-down shirt, is also looking at the document. They are gathered around a dark wooden desk with a reflective surface. The background shows office windows and partitions.

## **Police sector audit committee briefing**



# Contents at a glance




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This sector briefing is one of the ways that we support you and your organisation in an environment that is constantly changing and evolving.

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It covers issues which may have an impact on your organisation, the Police sector, and the audits that we undertake.

The briefings are produced by our public sector audit specialists within EY's national Government and Public Sector (GPS) team, using our public sector knowledge, and EY's wider expertise across UK and international business.

The briefings bring together not only technical issues relevant to the Police sector but wider matters of potential interest to you and your organisation.

Links to where you can find out more on any of the articles featured can be found at the end of the briefing.

We hope that you find the briefing informative and should this raise any issues that you would like to discuss further please contact your local audit team.





# Government and economic news

## EY ITEM Club – Local Government Economic Briefing Q3

The outlook for the UK economy appears to be worsening in 2018, as challenges continue for consumption, investment and trade. Local authorities, including Police authorities, are becoming increasingly under pressure to deliver local economic growth and improved services within this uncertain environment.

The UK has witnessed a recovery in services output and consumer activity, partially in response to the sunny weather and the World Cup; however, weaker overseas growth (exacerbated by escalating fears of global trade disputes) has contributed to a slowing momentum in some sectors.

The ultimate impact is a continued slowdown in real GDP growth during 2018, with the EY ITEM Club revising its forecast for GDP growth to 1.4% in July 2018, down from the 1.6% expected in April 2018. The increasingly uncertain global outlook has led the EY ITEM Club to also renew its interest rate position, predicting that there will be only one rate rise in 2018 rather than the two forecasted previously. Local authority short-term borrowing increased by 31% in 2017/18, meaning that such a delay in interest

rate hikes will likely be positive news to many local authorities. In August 2018, the Bank of England has since raised the interest rate by a quarter of a percentage point, from 0.5% to 0.75% – the highest level since March 2009, which will be re-considered by the EY ITEM Club in our next forecast.

Whilst it is still early days as far as predicting the 2018/19 fiscal performance, a downgraded forecast for GDP growth this year and next, compared to the expectation three months ago, implies a bigger fiscal deficit.

On the whole, a weaker outlook for the UK economy should signal caution for local authorities, including Police Authority.

We have seen some potential signs of slippage in the Government's fiscal austerity plans, with the Prime Minister announcing in June an uplift in NHS spending growth from 2019/20 onwards. As yet, it is unclear how much of this extra spending will be financed by higher taxes versus higher borrowing and consequently the implications for future deficits are unknown.

## Brexit

A CIPFA survey has found that three quarters of public service leaders feel that central government is not engaged or has not communicated sufficiently over Brexit. CIPFA's Brexit Advisory Commission has commented that in order for local authorities to plan effectively and identify opportunities, communication channels need to be open between the government and public service leaders. Anticipating an increase in cost, public service leaders are purchasing more from suppliers now to prevent potential higher costs in the future.

Public service leaders are also anticipated a staffing pressures. Nationally it is estimated that 7% of the social care sector's workforce are non-UK EU nationals. However, in some regions of the UK non-UK EU nationals make up a significantly larger proportion.

Another major concern is regarding replacement of EU funding which is currently worth £8.4bn. In a recent white paper the Government has proposed a UK Shared Prosperity Fund (UKSPF) to replace the existing EU regional funding. Details of how local authorities can bid to secure this funding has yet to be determined.

## Home Office Awards Over £100 million to Police Transformation Projects

The Home Office has published the latest details of the projects which have been successful in obtaining funding from the Police Innovation Fund. The Police Transformation Fund (PTF) was launched in 2016 to support the efficiency and effectiveness of

police operations. The Home Secretary has approved £70 m of funding in 2018/19 to four large national programmes covering a range of projects across a number of different forces in England and Wales. The approved programmes will transform how the police uses technology in its engagement with the public and for addressing major threats. These programmes are expected to deliver cash savings and improve efficiency.

The four national police-led programmes awarded funding were:

- ▶ The National Enabling Programme which will aim to unify the IT system across policing services
- ▶ The Specialist Capabilities Programme which will improve knowledge and resource sharing in key crime areas
- ▶ The Digital Policing Portfolio which will result in the creation of a single online hub allowing the public to report low-level incidents
- ▶ Transforming Forensics which will improve biometrics and digital forensics

In addition to the four national led programmes, The Home Office has also announced 15 successful 'local' bids to the fund totalling £42.7m for completion across 2018/19 and 2019/20.



# Accounting, auditing and governance

## EY's response to CIPFA consultation on implementation of the new adoption of IFRS 16

On 7 September CIPFA closed its consultation on proposals for developing the new edition of the Local Authority Accounting Code for 2019/20 in relation to implementing the new leasing accounting standard, IFRS 16.

IFRS 16 aims to increase the transparency of financial reporting on leases. It removes the previous lease classifications of operating and finance leases for lessees and it requires that a right-of-use asset (i.e. a lessee's right to use an asset over the life of a lease) be recognised for all leases (there are exemptions for short-term and low value leases) with a corresponding lease liability representing the lessee's obligation to make lease payments for the asset. This will be a significant change for local authorities and present practical challenges for processes, systems and data collection.

IFRS 16 will mean that current value depreciation and depreciation is charged to the Surplus or Deficit on the Provision of Services. It will also impact on the statutory reporting and capital finance requirements for leased assets which currently refer to finance leases. The recognition of right-to-use assets will bring leases into the scope of the Prudential Framework. The cost (on initial recognition) of the right-to-use asset will meet the definition of capital expenditure in contrast to the current revenue treatment of operating leases.

We generally support the CIPFA proposals with the following matters to highlight:

- ▶ **Clarification of what 'low value' is.** There are exemptions under IFRS 16 for 'low value' leases but there is no clear definition. The proposals do not make reference to assets that may be of low value, but are only used or used to maximum effect by being part of a network e.g. photocopiers can be used off-line but are more usually used on-line; laptops could have a similar position. The Code needs to clarify what low value is and what being part of a network is as this would be a potential area of disagreement and inconsistency. A number of clients have suggested using their de minimis level for capitalisation as the 'low value'. The Code should emphasise that these are two different concepts.
- ▶ **Measurement of the lease liability.** The lease liability is calculated from the present value of the lease payments payable over the lease term. This is discounted at the interest rate implicit in the lease or the authority's incremental borrowing rate. In our experience many authorities do not have information on the rate implicit in their operating leases. For consistency and cost effectiveness mandating the use of the incremental borrowing rate for all leases would be a positive step.
- ▶ **Subsequent measurement.** To measure the right-of-use asset we support the approach of current value measurement with materiality based practical expedients. This would be consistent with the current approach for PPE assets. It would be unsupportable to have different valuation models for the same asset types based on whether they were controlled directly or controlled via lease.



## Consultation on proposed statutory overrides for IFRS 9

Local authorities will be required to implement the new IFRS 9 Financial Instruments standard for the 2018/19 financial year. The sector has made representations to the government on the anticipated negative impacts of the new standard which could result in income statement volatility, earlier recognition of impairment losses on receivables and loans and significant new disclosure requirements. Ministry of Housing Communities and Local Government (MHCLG) has set a response date of 28 September 2018 on for following matters:

### Time limited statutory override on fair value movements for pooled investment funds

One of the consequences of IFRS 9 is that fair value changes in pooled investments fund will be accounted for at fair value through profit and loss which will impact non-ringfenced revenue reserves, annual balanced budget calculations and ultimately mean there is less money available to fund services.

MHCLG is proposing a three year grace period to adapt to the accounting changes, requiring local authorities to reverse out fair value movements on pooled investments to unusable reserves until 1 April 2021. MHCLG believes this should give local authorities sufficient time to divest themselves of these types of funds or alternatively build up sufficient revenue reserves to mitigate the impact. To aid in transparency, fair value movements relating to IFRS 9 should be separately disclosed in the Unusable Reserves note.

### Earlier recognition of impairments on loans and trade receivables

MHCLG does not intend to mitigate the impact of early impairment recognition of loans and receivables, owing any substantial impairment a direct result to the authorities risk appetite. Local authorities will need to keep a close eye on the budgetary position to accommodate this accounting change

### Disclosure Requirements

MHCLG does not intend to reduce any disclosure requirements, despite the administrative burden that may arise in first time implementation, as the new and enhanced disclosure requirements will benefit the users of the accounts.

## The first year of local government faster close

After almost two years preparation, numerous discussions between auditors and finance teams, several reminders to audit committees and a significant amount of hard work, the end of July, the new deadline for local authorities to publish audited accounts,

came and went. Across the 150 EY local authority audit portfolio, the new deadline was met at 132 authorities (88%). Nationally, we hear, and it's an unaudited figure, the outcome was 15% missed the earlier deadline, compared with 5% that missed the previous year's end of September deadline.

Auditors are already meeting with finance teams to de-brief and learn lessons for FY19. We outline below our immediate views on the key factors for both authorities and auditors that contributed to meeting the faster close deadlines.

- 1. Project management:** Authorities with a clear, well thought through, detailed and actively managed action plan, involving their auditors, were more likely to be successful in delivering closedown, accounts preparation and the audit to time. Project plans that made preparation of supporting working papers an integral part of the process resulted in better quality financial statements. When things were going off track, decisive action was taken to make a change and get progress moving in the right direction. Often project management resided with one or two key individuals in finance and audit teams who had the ability to influence others and make decisions on priorities and resource allocation.
- 2. Communication:** Early and honest communication on progress, key judgements and potential problems enabled officers and auditors to find solutions and agree on matters promptly and efficiently rather than having limited time to deal with late and unexpected issues.
- 3. Capacity and contingency:** The shorter period between accounts preparation and publication of audited accounts increased pressure on teams and squeezed the time to deal with late issues. Successful delivery was more likely where officers and auditors built capacity and contingency into their respective scheduling plans.
- 4. Dealing with accounting estimates:** Authorities and auditors need to be clearer on their approach to preparing and auditing accounting estimates. Notably in respect of the two biggest estimates an authority makes relating to pensions and the valuation of property, plant and equipment. Both rely on the work of a specialist and are determined by an authority as part of closedown. Both are also estimates that auditors will always challenge and draw on the latest available information.
- 5. Streamlining the accounts:** We were surprised that we didn't see much evidence of authorities using the opportunity to review their accounts and taking out non-material disclosures. This may be an area that authorities and auditors would find it helpful to discuss as part of planning for 2018/19.

We encourage audit committees to consider the five key factors in relation to their plans for preparing their 2018/19 statement of accounts and supporting the associated audit.



# Regulation news

## Her Majesty's Inspector of Constabulary Inspection Programme & Framework 2018/19

Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) has published its proposed Inspection Programme & Framework for 2018/19. The new programme & Framework will build on findings from 2017/18 and will also have a more risk based focus. Each force will still be inspected across Police Effectiveness; Efficiency and Legitimacy Assessments (PEEL) but will also be subject to other areas of inspection by HMICFRS according to where the force is assessed as being exposed to the greatest risk.

The risk assessment will be formed using a combination of data and analysis obtained from previous inspections and supplemented with any new information contained in the first Force Management Statements prepared by each force. In addition, HMICFRS has also indicated their intention to undertake a review into super-complaints once the relevant regulation has been passed.

Below we highlight the different types of inspection which HMICFRS plan to undertake:

### 1. PEEL Inspections:

2018/19 will be the fourth year of the annual PEEL Inspections. Each force is independently assessed throughout the year across each of the three key strands of PEEL. Performance is awarded

a grading ranging from outstanding to requires improvement. A full report is published for each individual force. Once the work is complete HMICFRS will also give a national assessment of the state of policing in England and Wales, making comparisons across years, and between forces.

### 2. National Thematic Inspections:

In addition to PEEL, HMICFRS also undertake a number of National Thematic Inspections. These can be specifically commissioned by the Secretary of State or can develop as a result of HMICFRS ongoing monitoring and inspections. Not all forces will be subject to these inspections; however the results of the inspections would be deemed to be equally relevant to all 43 police forces in England and Wales. Proposed thematic inspections in 2018/19 will focus on hate crimes, counter-terrorism, fraud, cybercrimes, child protection, older people in criminal justice and crime data integrity.

### 3. Inspection of national agencies and non-Home Office Forces:

In relation to policing HMICFRS must also undertake assessments and inspections of the following:

- ▶ National Crime Agency
- ▶ Police Service of Northern Ireland
- ▶ British Transport Police



- ▶ The Police Forces of the Armed Services
- ▶ Ministry of Defence Police
- ▶ Civil Nuclear Constabulary
- ▶ Her Majesty's Revenue and Customs

Other potential inspections can include Joint Inspections as well as counter-terrorism and security related inspections. Joint inspections usually involve partner organisations such as HM Crown Prosecution Inspectorate Service, HM Inspectorate of Probation and HM Inspectorate of Prisons.

## **Appropriate Adult Police and Crime Commissioner – Local Authority Partnership Agreement: England**

A new voluntary framework agreement has been established to enable Police and Crime Commissioners (PCCs) and Local Authorities to work collaboratively to support vulnerable adults within their communities.

The new agreement is called **'Appropriate adult PCC-local authority partnership agreement: England'**

Appropriate adults play a crucial role in supporting vulnerable adults and children suspected of having committed an offence. They can often reduce the risk of miscarriages of justice.

The agreement sets out the impact on both PCC's and the respective local authorities.

For the PCC the new agreement focuses on a number of areas. These are specifically about:

- ▶ Nominating a Single Point of Contact (SPOC) within the office of the PCC to help facilitate a closer working relationship with local adult social services and develop an understanding of shared roles and responsibilities
- ▶ Taking responsibility for oversight of Appropriate Adult supervision. This will focus on working closely with custody management as well as understanding the operational needs of the force
- ▶ Establishing a demand led understanding of the local area to inform Local Authority or joint commissioning

For the Local Authority the new agreement focuses on:

- ▶ Developing a closer working relationship with the PCC through a SPOC which will develop a greater joint understanding of respective roles and responsibilities
- ▶ Facilitating better and more regular communication between the Local Authority and the PCC enabling better analysis which will allow the Local Authority to better understand the capacity within the local police and how to best utilise that as required
- ▶ Working in partnership with statutory and community groups supporting vulnerable people in the justice system

## **Police Remuneration Review Body Report: 2018 England and Wales**

The Police Remuneration Review Body (PBRB) has produced its latest recommendations into the police pay and award. The PBRB is an independent body tasked by the Home Secretary with reviewing police and making objective recommendations into future police pay and awards. The latest report was specifically tasked with looking at the police pay and awards for 2018/19. The remit of the PBRB this year was extended to look at chief officers pay in addition to rank and file police officers.

The PBRB draws on evidence from a number of sources when determining the amount of any award within their recommendations. These include for example evidence from the National Police Chief Council (NPCC) on the increased stresses and strains under which many rank and file police officers currently work as well as the affordability impact of any such recommendations.

Within their report PBRB have highlighted some of the difficulties they currently face in reaching consensus from the respective 43 police forces in England and Wales. Other issues highlighted have been around the resources currently dedicated to making a difference in respect of pay and award reform in England and Wales. The availability of good data is also a challenge which hampers the PBRB in their work.

For the 2018/19 financial year, the PBRB recommend that the time limited 1% non-consolidated pay award, currently received by the federated and superintending ranks, should be consolidated onto all pay points for officers at these ranks.

In addition to and following previous recommendations PBRB recommended a consolidated 2% increase to all police officer pay points at all ranks.



## Other

### Police Workforce Statistics: England and Wales 31 March 2018

The latest workforce statistics across the 43 police forces in England and Wales have been published by the Home Office. The data is compiled by the Office for National Statistics and figures are as at 31 March 2018. A new feature of this report is the inclusion of the number of Police Support Volunteers (PSV's).

The headline figures confirm that the total number of police staff is just under 200,000. The table below details the numbers by key staff type. The data shows that for the first time since 2010 the number of staff has increased by 0.5%. This is driven by an increase in the number of police staff and designated officers rather than an increase in the number of police officers.

Worker type	2017	2018	Percentage change (%)
Police officers	1,23,142	1,22,404	(0.6)
Police staff	61,065	62,820	2.9
Police Community Support Officers	10,213	10,139	(0.7)
Designated officers	4,255	4,380	3
<b>Total workers (FTE)</b>	<b>1,98,686</b>	<b>1,99,752</b>	<b>0.5</b>
Special constables <sup>5</sup>	13,502	11,690	(13.4)

Source: Home Office

One of the key national debates in recent years has been around the number of police officers engaged in a frontline policing role. The statistics tend to show that whilst the proportion of police engaged in frontline policing has remained fairly stable at 92%, there has been a small decline of 1,665 officers (or 1.6%) compared with the previous year.

Another key metric is the number of officers from a Black and Minority Ethnic (BME) background. The latest statistics show that 7% of all officers were BME. This is the highest percentage since records began. Whilst encouraging in some respects, this is still not representative of the population in England and Wales which has a BME population of 14%.

A similar picture can be seen with the number of female officers. Whilst the statistics show the highest percentage of female officers ever recorded at 30% this is still an under-representation when compared to the national percentage.

Lastly, the number of officers who are currently out of work on long term sick has remained fairly consistent year on year at around 2% of the police officer population.

## **EY cybersecurity strategies**

There's a new way of thinking about cybersecurity. New security approaches are moving from thinking about cybersecurity as a defensive approach, to thinking about it as a source of transformation. Here are some ways to position your cybersecurity strategies for a distinct advantage.

### **Make it a team sport that everyone is a part of**

The number one cause of large security breaches remains phishing, according to the 2017/18 Global Information Security Survey of over 1,200 companies. On mobile devices, phishing attacks have increased by an average of 85% year on year for the last seven years, so you are still more likely to be made vulnerable by a member of staff opening a rogue email than anything else.

This is often the result of a lack of cybersecurity awareness – whether about generic malware, scams related to fake LinkedIn profiles, or hacks on public Wi-Fi.

Therefore, developing a culture where staff at all levels understand how to protect data and systems, including mobile devices, through up-to-date training, drills and regular communication, will help build and maintain a cybersecurity advantage.

Cyber policies are vital as a living, breathing reference to help manage a fraught and fast-moving situation, yet these aren't effective if staff outside of the cyber function don't know about them.

Embedding a cyber conscious culture that heightens awareness and behaviours amongst all employees can help you pull ahead of the competition, instead of scoring an own goal.

### **Keep to a small window for damage control**

The UK's national cyber security centre recently described a need to act collaboratively and collectively against cyber threats, urging organisations to raise the bar.

Cyber threats don't respect borders, jurisdictions or organisational boundaries, and there is a small window in which to minimise the damage.

Under GDPR, the new mandatory 72-hour breach reporting could be too long a timeline in the court of public opinion, and focusing on the first 2 to 5 hours instead could provide a much needed advantage.

Outlining key stages of your breach response in the first few hours across functions from IT, security, PR to legal, and identifying at which points to get an external view, could make the difference between a forgiving public or not

As we start to see more threats and regulations emerge across the world, how organisations come together, under extreme time pressures, will provide much needed collaborative gains.

### **Use different approaches for evolving risks**

Cyber risks aren't constant. The nature of the risks are always changing – which means resources to fight them can't be allocated on a set basis.

Increasingly, cybersecurity requires bringing together a wide range of capabilities to deliver value.

Whether that be through enhancing cyber resources with new skillsets, leveraging emerging technology from hardware authentication, virtualised intrusion detection, or using AI and machine learning.

With cybersecurity increasingly becoming a competitive battleground, that's all the more reason to start thinking about how your organisation can build an effective cybersecurity advantage.



# Key questions for the Audit Committee

1. Has your authority considered the implications of Brexit? What plans does your force have in place to mitigate potential risks associated with Brexit?
2. Has your Force been successful in obtaining any of the additional Transformation Funding? Are you clear of the intended benefits of this and the timelines involved?
3. How prepared is your force for the changes in processes, systems and data collection as a result of CIPFA implementation of IFRS 16?
4. Has your Force assessed the impact of the new accounting standards IFRS 9 Financial Instruments and the potential statutory overrides on your budgets?
5. Are you aware of your Force's 'Force Management Statement'? Are the risks that this portrays consistent with your wider understanding of the force?
6. Do you know if your PCC has adopted the principles of the new voluntary arrangements in effect with local authorities to facilitate better engagement with appropriate adults? If so, at what stage of engagement is the PCC currently at? If not, is it the intention of the PCC to engage or not? If engagement is not envisioned are you clear on the reasons for this non-engagement?
7. Have the pay recommendations been fully reflected in the assumptions underpinning the 2018/19 budget?
8. Are you clear on the current statistics in relation to BME and female representation in your local force? Are you aware of the steps being taken to improve the relevant statistics where required?
9. Is your organisation still thinking about cybersecurity as a defensive approach or a source of transformation and distinct advantage?

## Find out more

### EY Item Club

<https://www.ey.com/uk/en/issues/business-environment/financial-markets-and-economy/item---forecast-headlines-and-projections>

### Brexit

<https://www.publicfinance.co.uk/news/2018/06/government-failing-engage-over-brexit>

<https://www.publicfinance.co.uk/news/2018/07/brexit-will-hit-public-finances-conference-hears>

<https://www.local.gov.uk/about/news/lga-responds-brexit-white-paper>

### Home Office Awards £100 m to Police Transformation Projects

<https://www.gov.uk/government/news/home-office-awards-over-100-million-to-police-transformation-projects>

### Consultation on the adoption of IFRS 16

<https://www.cipfa.org/policy-and-guidance/technical-panels-and-boards/cipfa-lasaac-local-authority-code-board/local-authority-leasing-briefings>

### Consultation on proposed statutory overrides for IFRS 9

<https://www.gov.uk/government/consultations/local-authority-budget-setting-mitigating-the-impact-of-fair-value-movements-on-pooled-investment-funds>

### Her Majesty's Inspector of Constabulary Inspection and Framework Programme 2018/19

<https://www.justiceinspectorates.gov.uk/hmicfrs/news/news-feed/hmicfrs-publishes-its-policing-inspection-programme-and-framework-2018-19/>

### Appropriate Adult PCC-Local Authority Partnership Agreement: England

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/730578/6.4526\\_CPGF\\_Appropriate\\_Adult\\_Partnership\\_Programme\\_v8\\_web.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/730578/6.4526_CPGF_Appropriate_Adult_Partnership_Programme_v8_web.pdf)

### Police Remuneration Review Body Report: 2018 England and Wales

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/728358/Police\\_Remuneration\\_Review\\_Body\\_Executive\\_Summary\\_2018.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/728358/Police_Remuneration_Review_Body_Executive_Summary_2018.pdf)

### Police Workforce England and Wales: 31 March 2018

[https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/726401/hosb1118-police-workforce.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/726401/hosb1118-police-workforce.pdf)

### EY cybersecurity strategies

<https://www.ey.com/uk/en/services/advisory/cybersecurity/ey-four-cybersecurity-strategies>

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