

Buzzacott



2026 report

Financial benchmarking for professional bodies



Key messages from 2025

Organisations are growing, but headcount and wage inflation are driving costs

Professional bodies are expanding rather than cutting back, with headcount increasing across key areas such as regulation, membership, and communications. Headcount growth is driven by skills shortages and rising operational demand, while automation and AI remain at an early stage and are not yet delivering meaningful cost savings. This reflects a sector facing increasing complexity, where people related costs are a key challenge.

Payroll costs are the key constraint on performance

Staff costs now account for around 45%–50% of income and have risen steadily over time, indicating that staff cost growth continues to outpace income growth. Delivering expanded services and meeting member expectations requires sustained investment in people, particularly in a tight labour market. As a result, income growth is largely absorbed by payroll costs, directly limiting margin improvement and contributing to persistent deficits.

Margins remain low despite income growth

Financial performance remains constrained, with typical margins of just 1–2% and 41% of organisations operating in deficit. Income has grown steadily, but primarily through higher income per member rather than membership expansion, with member numbers broadly stable. This highlights that organisations are receiving more income from members, but falling margins are absorbing all of this with no increase in surpluses.

Reserves support stability, but may mask underlying pressure

Most organisations remain financially stable, with reserves typically around 12 months of expenditure, above reserves targets of 3–12 months. While overall resilience appears strong, liquidity and financial strength are unevenly distributed, with smaller organisations more exposed. Long-term sustainability will depend on improving underlying financial performance, rather than continued reliance on reserves.

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Introduction

Comments

A note from Professional Associations Research Network (PARN)

Welcome to the 16th edition of the financial benchmarking report for professional bodies, providing insight into current sector trends based on information for financial year ends between end of July 2024 and end of June 2025.

The report is based on financial and organisational data extracted from the returns made by 500 UK-based professional bodies, from their annual reports or reviews along with financial statements available from either their websites, the Charity Commission or Companies House.

The report presents key financial metrics, which allow a good degree of benchmarking across the sector.

Each year we pick out a special topic for a more detailed analysis. The special theme of this year's report was 'Doing more with less: Strategic cost optimisation for professional bodies'.

We examined how professional bodies manage operational costs and utilise AI, automation, and outsourcing as the sector strives to improve efficiency.

The leadership team, governing body members, and senior volunteers will find this report useful for informing business strategies and supporting recommendations for budget preparation as it allows comparison with similar professional bodies. Significant differences between your own organisation and general sector returns can provide a vital first step towards an improved strategy.

We should also note that the data captured here needs some care when applied to the decision-making process. Professional bodies, while sharing many concerns, can also be very different. So, while this exercise makes benchmarking possible, it may not always provide a definitive landscape against which to be measured. Further analysis covering more detailed breakdowns on any part of the information included in this report is available on request from PARN.

A note from Buzzacott

We're pleased to have collaborated with PARN for the first time on this financial benchmarking report for professional bodies. The report offers insights based on our extensive experience in the sector, PARN's research base, and this year's survey findings.

Professional bodies operate within a complex and evolving environment, with diverse income streams and service offerings, alongside varied membership structures. While many face common financial and economic pressures, their membership-based models and regulatory responsibilities create distinct operational and financial dynamics.

The analysis in this report reflects these characteristics, focusing on the key factors influencing financial performance, including income, cost structures and financial sustainability. It is intended to support organisations in understanding sector trends and assessing their own financial position in the context of wider benchmarks.

This report is intended to support boards, senior leadership teams, and finance professionals in understanding how their organisation compares with sector benchmarks, and in identifying areas of relative strength, opportunity and potential risk.

About

About PARN

The PARN is the organisation for the professional body sector, offering expertise, experience, and perspective on key issues in the sector through research, consultancy, networking, events, and training. Since 1998, PARN has been raising the profile of issues relating to the professional body sector, with an aim to determine and promote good practice. We conduct a wide variety of research for professional bodies and are the source of knowledge on key issues for the sector.

Our financial benchmarking for professional bodies report is the only report of its kind for the professional body sector in the UK. Having built up a substantial knowledge base on the financial health of the sector over the past 16 years, we are well placed to support professional bodies in their financial decision-making and can tailor our benchmarking data for your specific requirements.

About Buzzacott

Buzzacott is a leading accountancy and advisory firm with a long-standing focus on the not-for-profit sector, including professional bodies, membership organisations, and charities. Our specialist not-for-profit team works with a wide range of organisations, providing audit, tax, and advisory services tailored to the specific challenges and regulatory environment of the sector.

We have extensive experience supporting professional bodies with financial reporting, governance, compliance, and strategic planning.

Our work draws on a detailed understanding of sector issues, including membership-based income models, cost structures, and the financial sustainability challenges faced by organisations operating in an evolving and complex environment.

By combining technical expertise with sector insight, we support organisations in strengthening financial management, improving resilience, and aligning their financial strategy with their wider objectives.

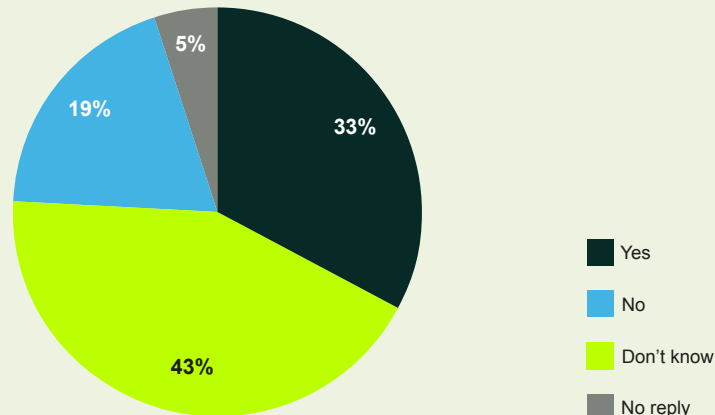
The report is divided into four main sections:

Part A:

Survey findings

Strategic cost optimisation

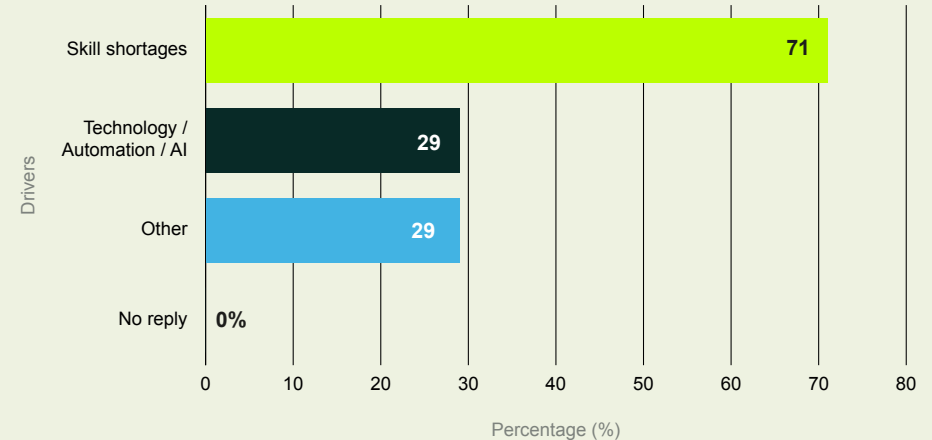
Figure 1 - Is your professional body planning any changes to headcount?



Professional bodies are increasingly focused on cost optimisation over the next 1–2 years, with an emphasis on improving efficiency rather than reducing service scope. Automation, AI, and workforce optimisation are the primary levers being explored, signalling a shift towards operational transformation rather than cost reduction alone.

Around one third of organisations are planning to increase headcount, with no respondents indicating planned reductions. Growth is concentrated in professional standards, marketing and communications, and membership functions, reflecting continued investment in regulatory delivery, member engagement, and organisational capability.

Figure 2 - What are the main drivers for headcount changes?



Organisations identified skills shortages as the primary reason for increasing headcount. This reflects the increasing complexity of operations and the broader range of services being delivered to members. At the same time, AI and automation are emerging as key enablers of improving operational efficiency and managing increasing service demands.

While adoption remains at an early stage, organisations are actively exploring use cases across both operational and support functions.

Doing more with less

Figure 3 - What cost optimisation strategies is your professional body pursuing?

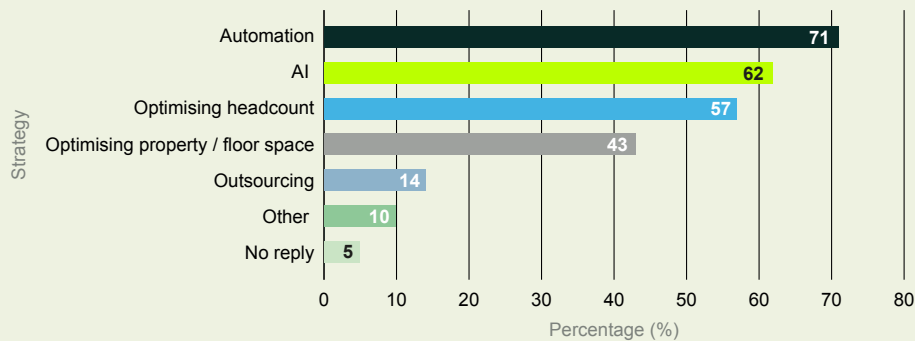


Figure 5 - What are the barriers to adopting automation and AI?

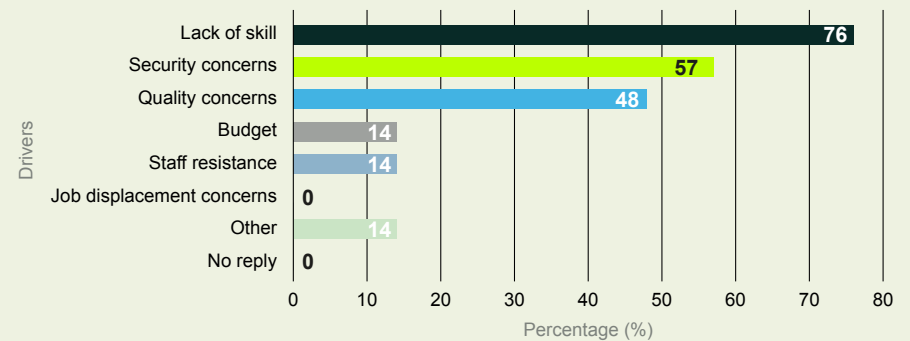
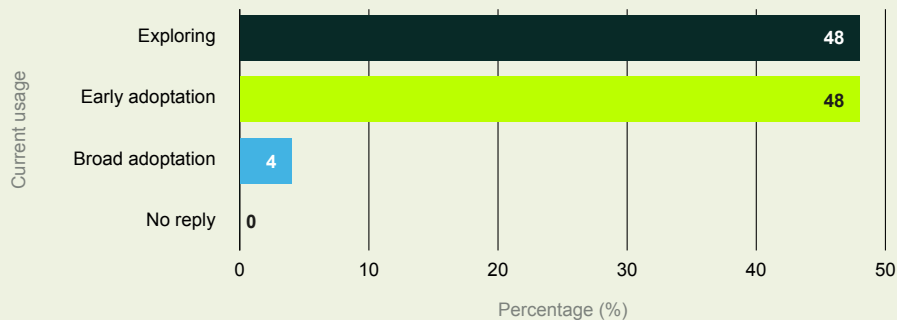


Figure 4 - Q10 How would you describe your professional body's current use of automation and AI?



The primary strategies for cost optimisation being pursued (Figure 3) are centred on automation, AI, and optimising headcount, indicating a focus on improving efficiency rather than reducing service scope.

Figure 4 shows that respondents are evenly split between exploration and early adoption of AI and automation, with only a small proportion reporting broader implementation. This indicates that while engagement is widespread, maturity remains at an early stage.

Current and planned use of AI highlights a clear shift from limited current application to broader future adoption, particularly in customer services, membership, finance, and governance. This suggests that organisations are actively identifying use cases that extend beyond initial pilots.

The key barriers to adoption (Figure 5) are predominantly capability-related, with lack of skills, security concerns, and quality considerations most frequently cited.

Part B:

Operational margins

Headline insights

Operational performance across professional bodies remains constrained, with margins stabilising at low levels despite income growth.

A significant proportion of organisations continue to operate in deficit, indicating ongoing financial pressure rather than short-term volatility.

Income growth has been driven primarily by increased income per member rather than expansion in membership, but this has not translated into improved profitability.

Operational margins

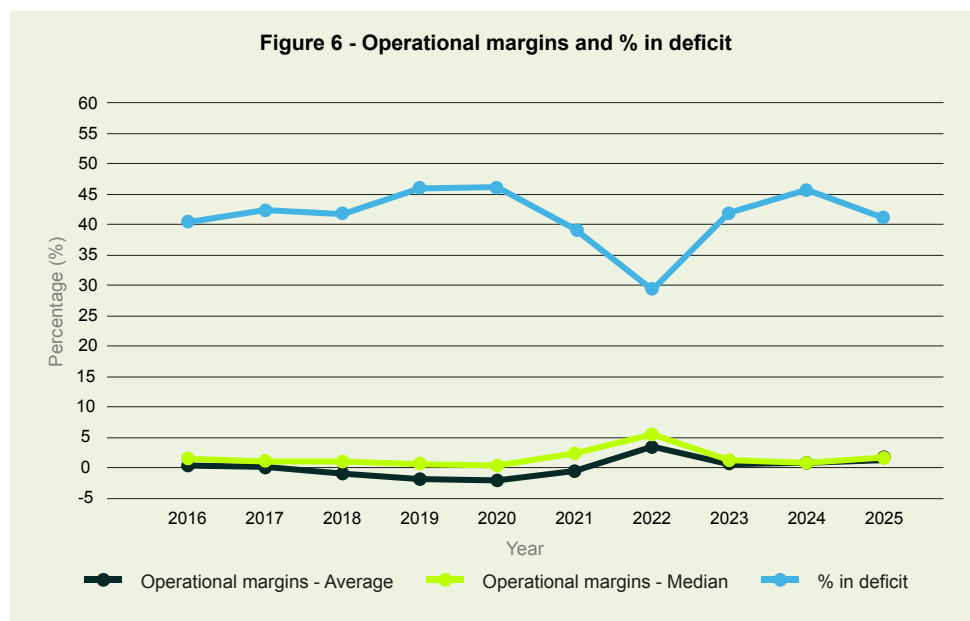


Figure 6 shows a spike in operating margins in 2022 as a result of the Coronavirus pandemic. This was likely driven, at least in part, by reduced delivery costs, particularly the shift away from in-person events, training, and member engagement activities. As in-person activity subsequently returned, margins reverted to historically low levels.

This highlights an ongoing tension within the sector. While in-person engagement remains highly valued by members and is central to service delivery, it is typically more costly to deliver than digital alternatives. Professional bodies are therefore increasingly required to balance the financial efficiency of digital delivery with the value of face-to-face interaction,

ensuring that service models remain both financially sustainable and aligned with member expectations.

Aside from the spike above, operating margins have remained pretty stable over the past decade. Margins declined slightly between 2016 and 2020 before increasing sharply in 2022 as mentioned above, with median margins peaking at approximately 5.5% and average margins at around 3.5%. From 2023, margins fell back to pre-pandemic levels, stabilising at approximately 1–2% in 2024 and 2025.

This pattern suggests that, while the sector has demonstrated resilience following periods of disruption, underlying profitability remains constrained. The convergence of average and median margins at relatively low levels indicates that this is a sector-wide issue rather than one driven by a small number of underperforming organisations.

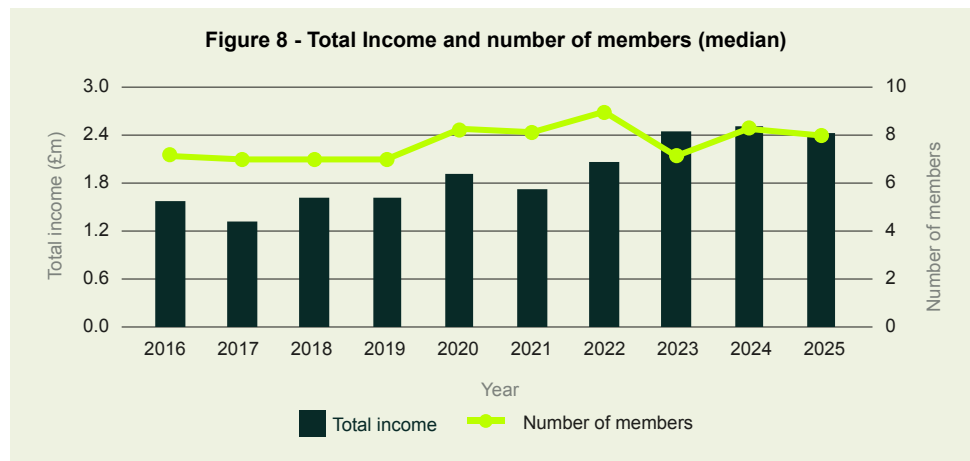
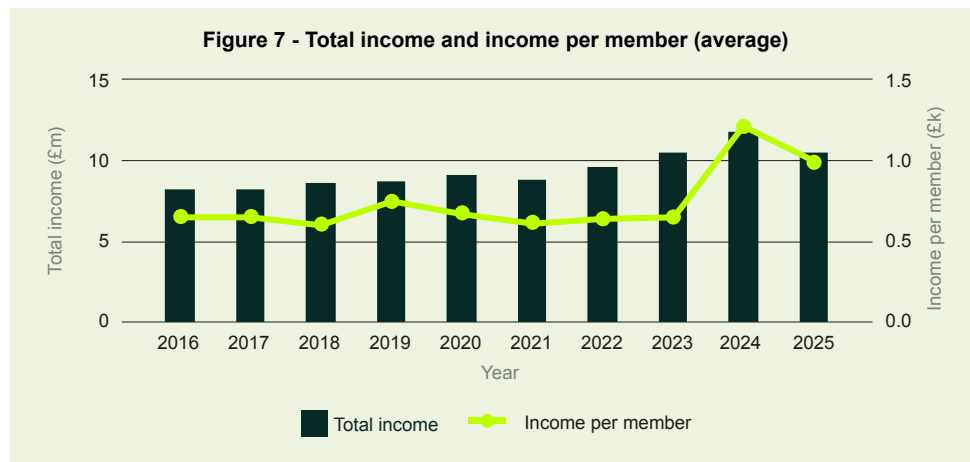
The proportion of organisations operating in deficit has remained persistently high, typically between 40% and 50% over the period. Although this fell to around 29% in 2022, due to the pandemic, levels subsequently returned to the typical range

seen over the last decade, and were at 41% in 2025.

This highlights a feature of the sector: a significant proportion of organisations are not consistently achieving financial break-even, reinforcing the limited margin for financial resilience.

Overall, the combination of low margins and persistent deficits indicates that financial pressure is widespread across the sector. The key question is “what is driving cost growth at a pace that continues to outstrip rising income?” As the following section demonstrates, the answer lies primarily in payroll.

Operational margins



Total income has grown steadily over the past decade, with average income increasing from approximately £8.2m in 2016 to around £10.5m in 2025, and median income rising from £1.6m to £2.4m. This reflects sustained top-line growth, although the gap between average and median highlights the significant variation in organisational scale across the sector.

However, this growth has not been driven by expansion in membership. Membership levels have remained broadly stable, while income per member has increased steadily, rising from approximately £650 in 2016 to close to £1,000 in 2025. This suggests that organisations are generating greater value from their existing member base, whether through higher subscription fees, expanded service offerings such as CPD and events, or deeper member engagement, rather than growing overall member base.

Yet this increase in income per member has not translated into improved financial performance. Instead, higher income has been largely absorbed by rising costs, particularly staff costs.

The gap between average and median figures across both income and membership reinforces the role of scale. Larger organisations appear better placed to generate higher income per member, while smaller bodies may face greater constraints in converting member activity into sustainable financial outcomes.

Overall implications

The combined analysis of margins, deficits, and income highlights a consistent narrative across the sector:

Financial performance remains under pressure despite steady income growth.

Income growth is being driven by increased income per member rather than membership expansion.

A significant proportion of organisations operate in deficit on an ongoing basis.

Structural cost pressures are limiting the translation of revenue into surplus.

Looking ahead, this suggests that professional bodies will need to focus not only on generating income but also on improving operating efficiency and cost discipline. Without this, the sector is likely to continue experiencing constrained margins and ongoing reliance on reserves to support financial sustainability.

Part C: Payroll costs

Headline insights

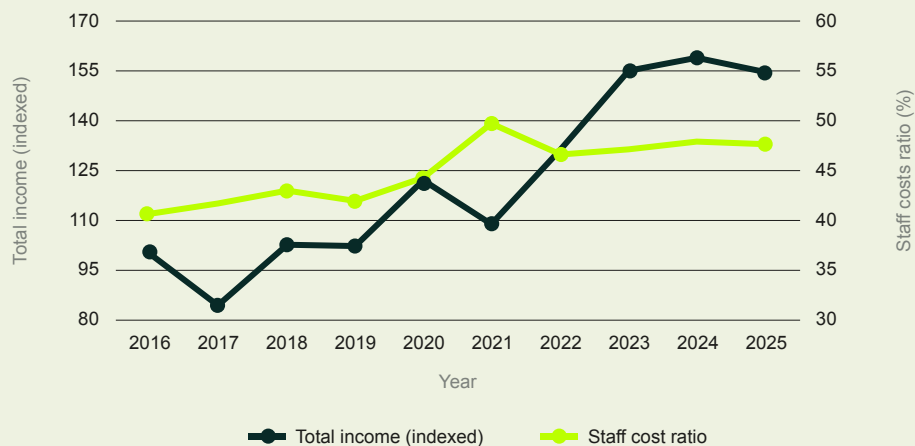
Staff costs represent the single largest cost pressure across the sector and have increased steadily relative to income over time.

Most professional bodies operate within a relatively narrow band of staff cost ratio, though there remains significant variation in operating models.

Rising payroll costs are a key driver of constrained margins, with increases in income largely absorbed by increases in staff-related expenditure.

Payroll costs

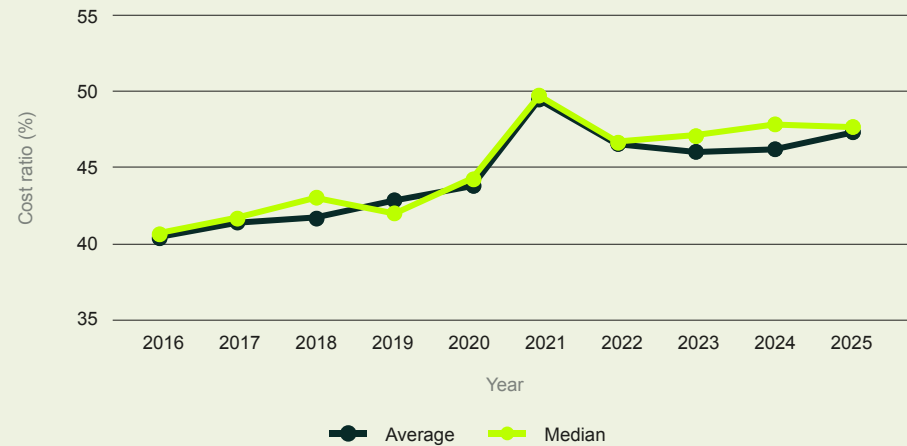
Figure 9 - Total income (indexed) and staff costs ratio (median)



Staff costs remain the single largest cost area across the sector and have increased gradually relative to income over time, rising from just over 40% in 2016 to approximately 48% in 2025.

This trend indicates that staffing costs have grown slightly faster than income, limiting the extent to which revenue growth translates into improved margins. The close alignment between average

Figure 10 - Staff costs ratio

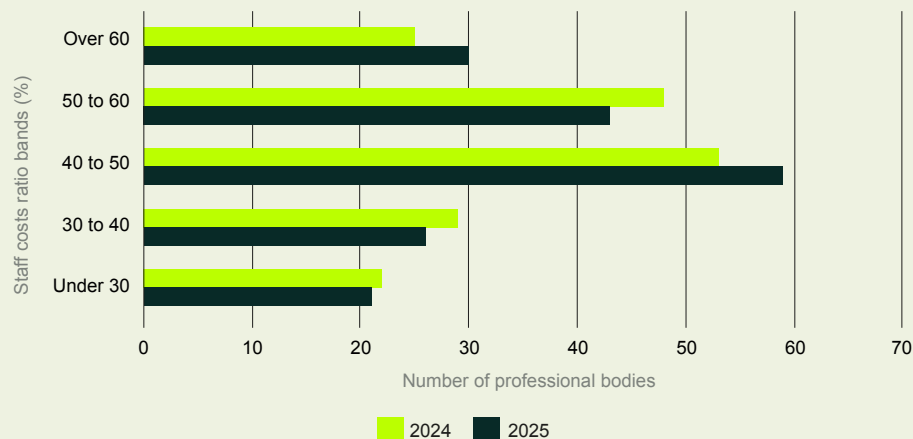


and median ratios suggests this is a sector-wide trend rather than one driven by outliers, reflecting structural pressures such as salary inflation, and increases in National Insurance.

Taken together with the margin analysis, this reinforces a central theme of the report: cost growth, particularly in staffing, is limiting improvements in financial performance despite rising income.

Payroll costs

Figure 11 - Professional bodies with staff costs ratio in each band



Most organisations' staff costs are clustered within a relatively narrow range of 40% to 50% of income, providing a clear sector benchmark. However, variation at both ends of the distribution highlights different operating models and strategic choices, with some organisations adopting more staffing-intensive approaches to support service delivery.

A meaningful number of organisations operate at both lower and higher ends of the spectrum, indicating that there is no single dominant model. Some organisations appear to operate with leaner staffing structures, while others adopt more staffing-intensive approaches, potentially reflecting differences in service delivery, regulatory responsibilities, or strategic priorities.

The relationship between payroll costs and financial outcomes is critical. When considered alongside the earlier analysis of income and margins, a clear pattern emerges.

As shown in Part B, income across the sector has grown steadily, driven largely by increases in income per member

rather than growth in membership. However, margins have remained low and a significant proportion of organisations continue to operate in deficit.

The data on staff cost ratios provides a key explanation for this. With nearly half of operating income absorbed by staffing costs, and this proportion increasing over time, there is limited capacity for income growth to translate into surplus.

This suggests that professional bodies are facing a challenge:

- Increased income enables expanded services, member engagement, and organisational capability
- However, delivering these services requires additional staffing or higher-skilled (and higher-cost) employees

As a result, income growth and cost growth are closely linked, limiting improvements in profitability.

This dynamic aligns closely with the survey findings in Part A, where organisations reported ongoing headcount expansion driven by skills shortages and rising operational demand.

Overall implications

The payroll analysis highlights that staffing costs are central to the financial sustainability of professional bodies:

Staff costs are rising as a proportion of income, reflecting wage inflation and expansion of services and operational demands.

Variability in staffing models reflects different strategic and operational choices.

Most organisations operate within a relatively tight range of staff cost ratio, providing a clear sector benchmark.

Critically, rising payroll costs are a key factor preventing income growth from translating into improved margins.

Looking ahead, organisations will need to balance continued investment in staff with improving operating efficiency. Automation and digital tools offer a potential route to greater productivity, but the survey findings in Part A suggest these are still at an early stage of adoption. In the meantime, as the following section explores, many organisations are relying on reserves to absorb the resulting financial pressure.

Part D:

Financial stability and reserves

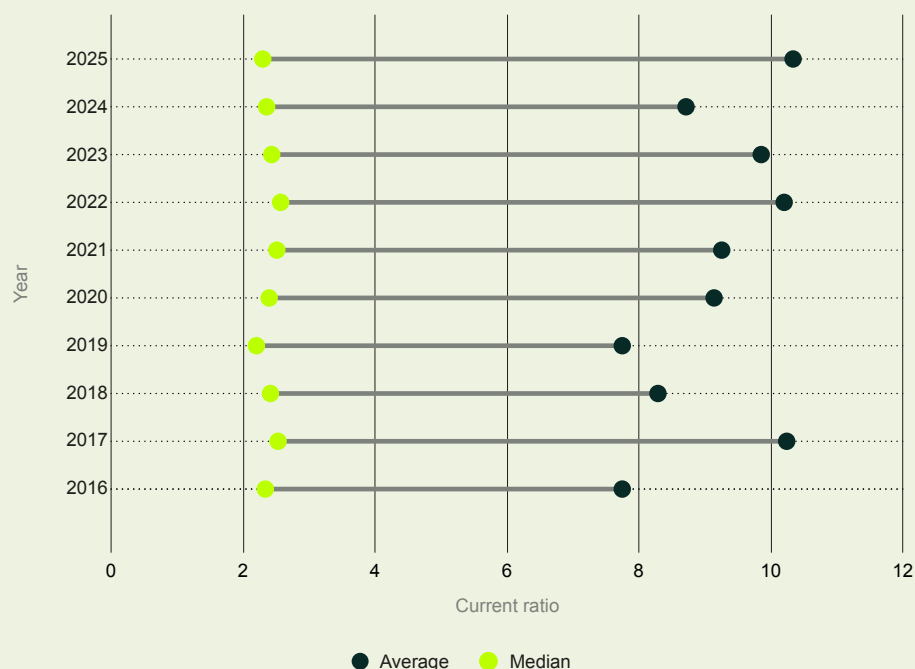
Headline insights

Professional bodies generally maintain strong liquidity positions, though this is unevenly distributed and influenced by a small number of larger organisations.

Reserves policies are becoming more sophisticated, with increasing use of risk-based and multi-layered approaches, though a common benchmark of 3–12 months expenditure remains dominant.

Financial stability and reserves

Figure 12 - Current ratio



Despite the financial pressures outlined in the preceding sections, professional bodies generally maintain adequate short-term liquidity, though the picture is more nuanced than headline figures suggest. Current ratios remain strong on average, typically ranging between 7x and 10x and reaching over 10x in 2025. However, median ratios are significantly lower at around 2x to 3x, highlighting a substantial gap between larger and typical organisations.

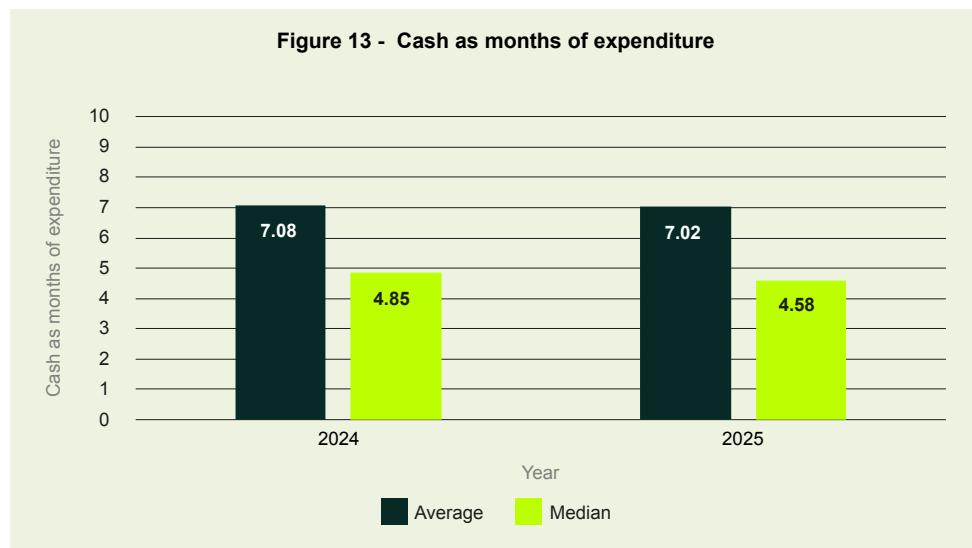
A relatively small number of larger, asset-rich organisations are driving the headline averages, while the typical professional body operates with a more modest, though still adequate, liquidity position.

The stability of median ratios suggests that, for most organisations, short-term financial resilience has remained broadly unchanged. In practice, the typical organisation holds just over twice the level of current assets required to meet short-term obligations - sufficient for stability, but without significant excess capacity.

Read alongside the low-margin, high-deficit picture in Part B, this suggests that while the sector remains solvent, organisations are not materially strengthening their financial position over time.

Financial stability and reserves

Figure 13 - Cash as months of expenditure



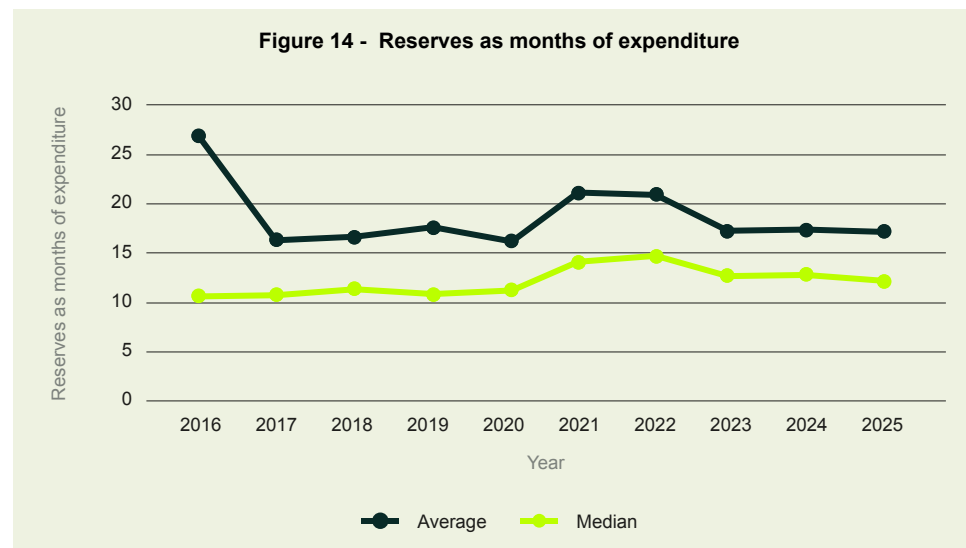
Cash balances, when viewed relative to expenditure, provide a clearer picture of short-term resilience. While headline cash balances vary significantly across the sector, the typical organisation holds a more modest level of liquid resources, equivalent to seven months of expenditure.

Levels of cash coverage have remained broadly stable over the last year, with only a slight reduction at the median.

This suggests that while immediate liquidity is more constrained than overall reserves, there is limited evidence of a consistent deterioration. Rather, the results highlight that organisations generally maintain a stable level of short-term liquidity, albeit with less immediate financial flexibility than is suggested by overall reserves levels.

Reserves expressed as months of expenditure provide a clearer benchmark of financial resilience.

Figure 14 - Reserves as months of expenditure



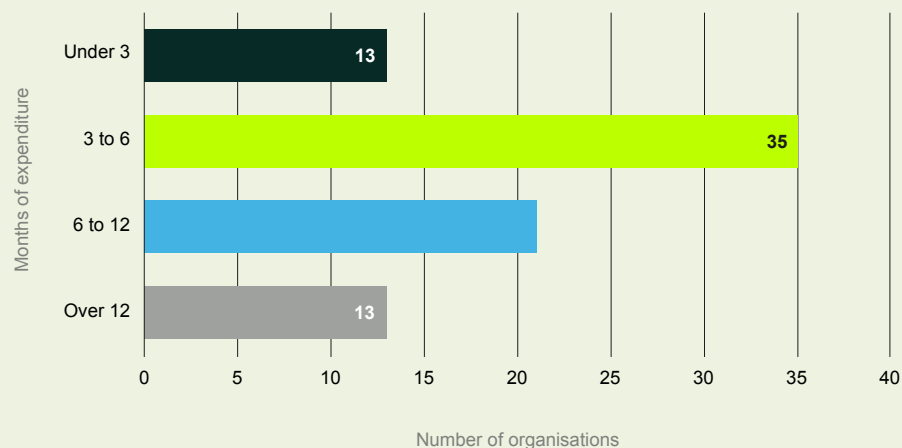
Average reserves equate to approximately 17 months of expenditure, while the median is lower at around 12 months, indicating that the typical organisation sits towards the upper end of commonly adopted policy ranges.

These levels are broadly aligned with widely adopted policy benchmarks, where most organisations target reserves of between three and 12 months of expenditure, with six months the most common reference point.

While this suggests that many organisations hold reserves above minimum thresholds, the stability of these levels over time indicates that reserves are generally being maintained rather than significantly increased. This points to a broadly stable level of financial resilience across the sector, although underlying pressures are likely to be more acute for smaller organisations.

Financial stability and reserves

Figure 15 - Professional bodies with time-based reserves policies



Reserves policies across the sector reflect a combination of established benchmarks and increasing sophistication.

Time-based approaches are used by 42% of organisations, making them the most prevalent single method, though not used by the majority, with common targets ranging from three to 12 months of expenditure, depending on organisational complexity and exposure to risk.

Non-time-based approaches are used by 47% of organisations. Many of these organisations adopt fixed monetary targets, which vary significantly depending on size. Larger professional bodies may hold substantial reserves aligned to long-term strategic objectives, while smaller organisations typically operate with more constrained thresholds.

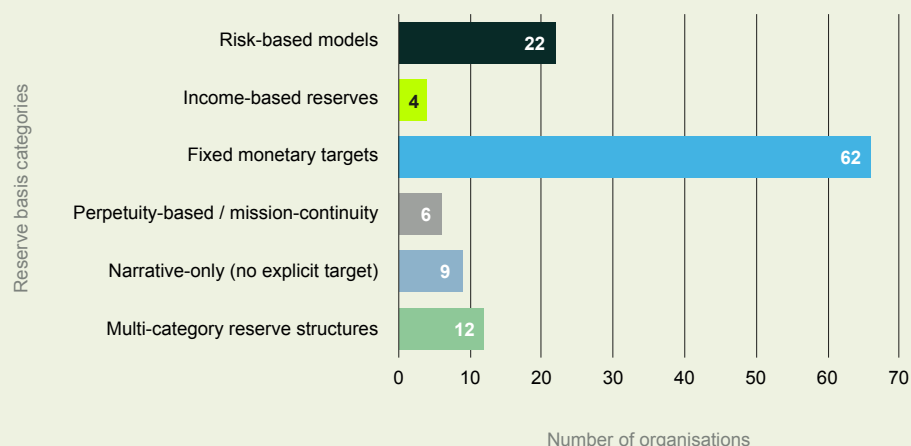
A notable development is the growing use of risk-based and multi-factor models. These approaches incorporate considerations such as income volatility, investment risk, operational exposure, and external uncertainties. Some organisations now also structure reserves into multiple categories, such as working capital, strategic reserves, and risk reserves, reflecting a more deliberate and structured approach to financial management.

11% of organisations use a hybrid approach of time and non-time-based reserves policy.

Taken together, this suggests a sector that is increasingly sophisticated in how it defines and manages reserves, while remaining broadly aligned on core principles of continuity and risk management.

Financial stability and reserves

Figure 16 - Professional bodies with non-time based reserves policies



Taken alongside the preceding analysis, the picture becomes clearer. With margins typically around 1–2%, a significant proportion of organisations operating in deficit, and staff costs continuing to rise as a proportion of income, underlying financial performance remains constrained.

While many organisations hold reserves within or above policy levels, the stability of these reserves suggests they are generally being maintained rather than materially drawn down, indicating a broadly stable foundation of financial resilience at a sector level.

This overall stability may also reflect a balance across the sector, with some organisations continuing to build reserves while others draw on them.

As a result, movements in reserves are not uniform, but instead reflect differing financial positions and responses to pressure across organisations.

Underlying financial pressures are not evenly distributed. Smaller organisations, in particular, are likely to have less capacity to absorb sustained deficits, meaning that financial resilience is more constrained for this group.

As a result, while the sector appears financially stable overall, improving underlying operating performance will be critical to maintaining resilience over the longer term.

Overall implications

The analysis of financial stability and reserves highlights a sector that is broadly stable but underpinned by structural challenges:

Liquidity levels remain adequate for most organisations, though skewed by larger bodies.

Financial strength is unevenly distributed, with smaller organisations more exposed.

Typical reserves levels sit at around 12 months of expenditure, above minimum policy thresholds.

Low margins and rising staff costs are increasing reliance on reserves.

Looking ahead, this suggests that organisations will need to focus on strengthening underlying financial performance to complement existing balance sheet resilience.

Maintaining reserves within target ranges will remain important but ensuring that reserves are aligned to risk rather than used to support recurring operating deficits will be critical to long-term sustainability.

Appendix 1: Glossary

Appendix 1: Glossary

Operational margin

A measure of financial performance, calculated as surplus or deficit divided by total income. It indicates how much of each pound of income remains after covering operating costs. A low margin (e.g. 1–2%) suggests limited financial headroom.

Deficit / surplus

A surplus occurs when income exceeds expenditure; a deficit occurs when expenditure exceeds income. Persistent deficits may indicate underlying financial pressure and reliance on reserves.

Indexed income

Income expressed relative to a base year (usually set at 100), enabling clear comparison of trends over time.

Income per member

Total income divided by the number of members. This shows how much revenue an organisation generates from each member and is often used as a proxy for pricing, engagement, and service delivery.

Income diversification

The extent to which an organisation generates income from multiple sources (e.g. subscriptions, events, education, publications). More diversified income can reduce reliance on a single source and improve resilience.

Staff cost ratio

Staff costs expressed as a percentage of operating income. This indicates how much of an organisation's income is spent on employees. Ratios of 45–50% are typical across the sector.

Current ratio

A measure of short-term financial health, calculated as current assets divided by current liabilities. A ratio above 1 indicates that an organisation can meet its short-term obligations, while higher ratios provide greater financial cover.

Liquidity

The ability of an organisation to meet its short-term financial obligations. This is typically assessed through measures such as cash levels and the current ratio.

Reserves

Accumulated funds held by an organisation to provide financial stability, manage risk, and support future activity. Reserves can be unrestricted or designated depending on their intended use.

Reserves (months of expenditure)

Reserves expressed as the number of months an organisation could continue operating if income stopped. This is a key measure of financial resilience. Many organisations target between three and 12 months, with around 12 months typical in practice.

Cash as months of expenditure

Cash expressed as the number of months an organisation could continue to operate using its available cash reserves, assuming no additional income is received. This provides a measure of short-term financial resilience and liquidity, indicating how long day-to-day operations can be sustained from readily available funds.

Reserves policy

A formal approach to determining the level of reserves an organisation should hold. This may be based on a number of months of expenditure, a fixed monetary amount, or a risk-based assessment.

Risk-based reserves model

An approach to setting reserves that considers specific risks faced by the organisation, such as income volatility, investment risk, or operational exposure, rather than relying solely on fixed benchmarks.

Operating model

The way an organisation delivers its services, including its staffing structure, use of technology, and reliance on outsourcing. Different operating models can lead to variations in cost structure and financial performance.

Financial resilience

The ability of an organisation to withstand financial shocks and sustain operations over time. This depends on factors such as margins, reserves, cost structure, and income stability.

Appendix 2: **Detailed benchmarking data**

Appendix 2: Detailed benchmarking data

In addition to the analysis presented in this report, more detailed benchmarking data is available from the PARN website [here](#).

You will find results by sector, size (number of members and number of staff), and constitution (charitable status, chartered status, statutory regulator vs professional association).

More customised benchmarking is available on request from PARN.

Please contact natasha@parnglobal.com for more information.



Appendix 3:

Buzzacott team

Appendix 3: Buzzacott team

Buzzacott has a dedicated team of specialists supporting not-for-profit and membership organisations, supported by a wide range of sector-specific experts.

With more than 50 years of experience working with charities and not-for-profits, we combine our deep-rooted understanding of your sector with technical expertise to provide tailored and robust audit and assurance services that enable your mission and go beyond basic compliance.

Find out more
buzzacott.co.uk

Audit

Enabling your mission with specialist audit and assurance services including statutory audit, grant assurance certification, regulatory and property compliance reviews, due diligence reviews, and internal assurance services.

VAT

We work collaboratively with other internal teams to ensure your VAT advice aligns with your wider needs and goals. Our team of experts can support you with registration and recovery, transactions and reviews, property, capital projects and international VAT, and HMRC disputes and tribunals.

Tax

Being tax compliant can help you keep more of what you raise and do more of the work that matters. We support clients with gift aid, tax structure advice, property transactions tax, employment tax, tax returns and VAT.

Other specialists

In addition to our core services for the not-for-profit sector, our team also includes IT specialists, data analysts, specialist internal assurance staff and many more, all ready to support you with your day-to-day requirements.

Appendix 3: Buzzacott team



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