



2017

MARKET INSIGHT

SALARY & MARKET TREND REPORT

**MARKS
SATTIN**



EIGHTH EDITION

INTRODUCTION

Welcome to the Marks Sattin 2017 Market Report.

Our aim, as always, is to provide you with not only detailed salary information across our specialist markets, but insightful analysis and trends focusing on economic prospects, lifestyle, bonuses and changes in the workplace. I hope that you enjoy reading the various sections and find it useful when evaluating your team or personal situation.

The year that was

2016 was certainly a year full of surprises, with Brexit and American political affairs keeping us on the edge of our seats. In terms of the recruitment landscape, Q1 2016 began on a positive note, with hiring levels as high as they had been before the financial crisis. Following the vote however, we felt the aftershock across all of our core markets as businesses in the UK and Ireland waited to see what Brexit meant for them. This resulted in a complete slowdown in hiring processes from April to August 2016. Some regions were less affected though, with our Leeds office reaching new heights in terms of headcount and fees last year. Towards the end of the summer, hiring activity sprung back into life as business confidence returned.

Thankfully this busy trend has continued into this year. As you will see throughout our report, market confidence is reflected in the large proportion of businesses across Ireland and the UK who are growing their headcount in line with expansion plans. However, financial services, particularly the larger financial institutions, are showing the lowest levels of hiring expectations.

From the CFOs we surveyed, it's clear that they are shifting away from defence and cost control to pro-growth strategies. Brexit and the Eurozone are still topping their list of uncertainties with a feeling that Brexit will have a somewhat adverse effect on businesses in the long term.

What candidates want

Interestingly, whilst we see a lot of emphasis on the importance of flexible working in the modern workplace, it is 25 days holiday, a good pension and annual bonus scheme which still rank highest in terms of benefits considered most important when moving roles.

Although financial services remains the place to be for top end bonuses (albeit for a small percentage of people), we are seeing our commerce and industry clients paying a higher percentage (10-30%) in bonuses.

Looking ahead

Based on our trading for Q1 of this year, 2017 will be a prosperous one with plenty of opportunities. This will, of course, mean increased competition for the best talent and employers must be prepared to streamline and improve their hiring processes.

Lastly, I would like to thank the 1,700+ respondents who took part in the survey this year. I'm sure you agree you have enabled us to provide an insightful look into key areas for the year ahead. We have made a contribution to our charity partner Solving Kids' Cancer for each response we received. Further details on how you can support this great charity are provided at the end of this report.

Best wishes,



Matt Wilcox
Managing Director

KEY FINDINGS

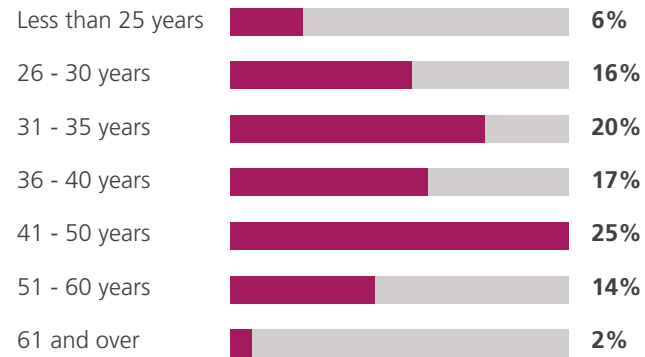
KEY FINDINGS

DEMOGRAPHIC / RESPONDENTS PROFILE

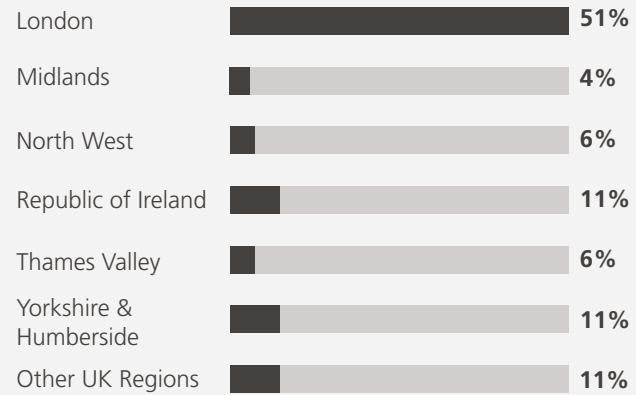
Gender



Age

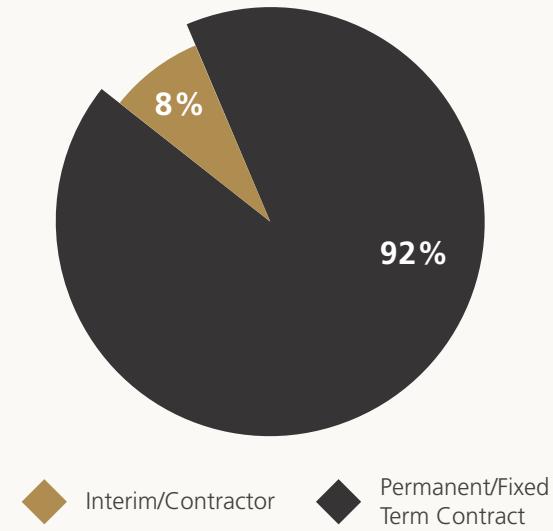


Work location

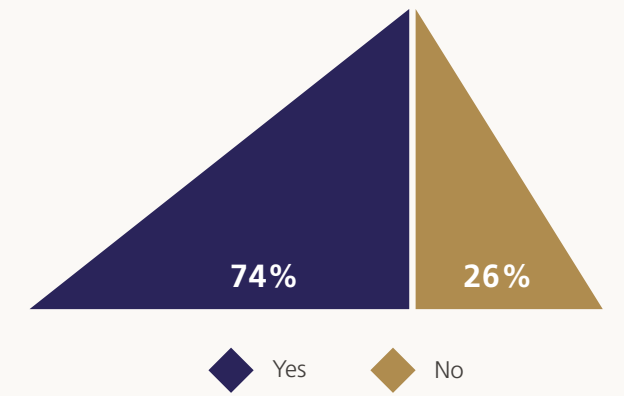


CURRENT EMPLOYMENT

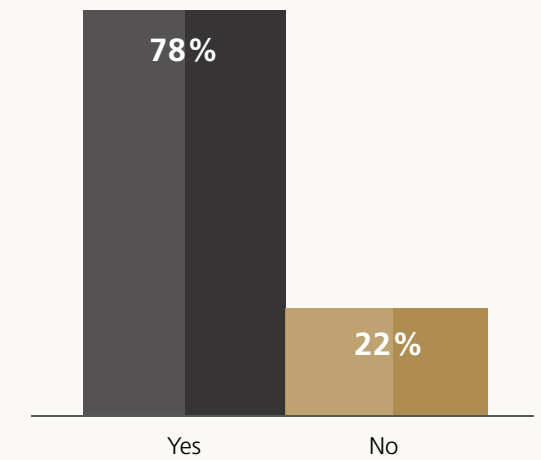
How are you currently employed?



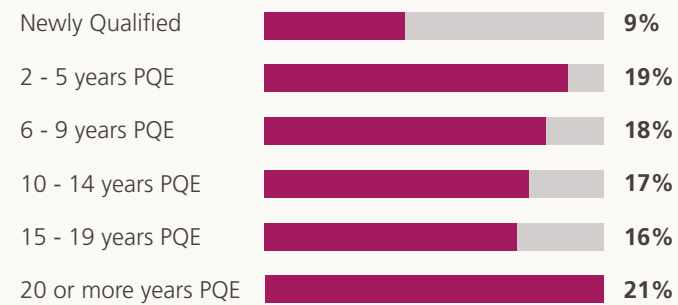
Would you recommend your current employer to a friend?



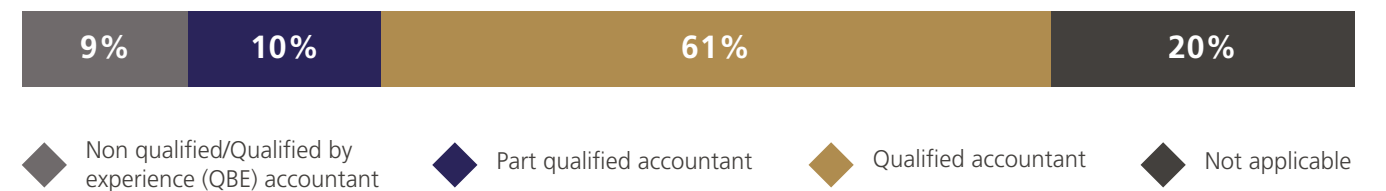
Satisfaction with current role



Current level of experience

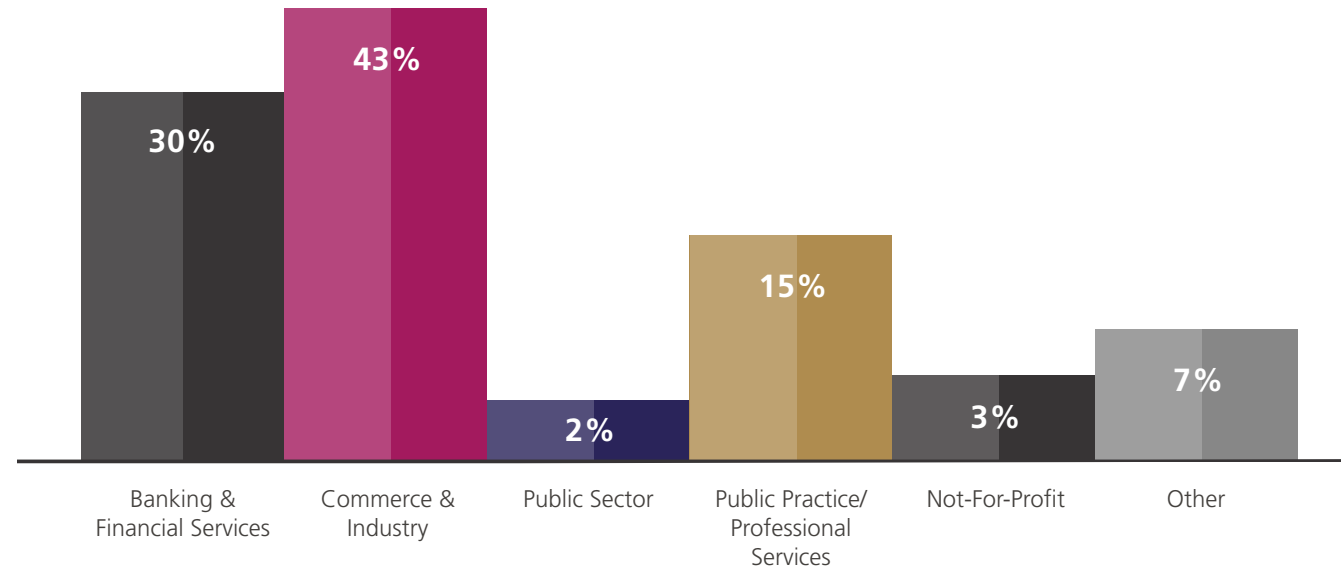


Qualification Status

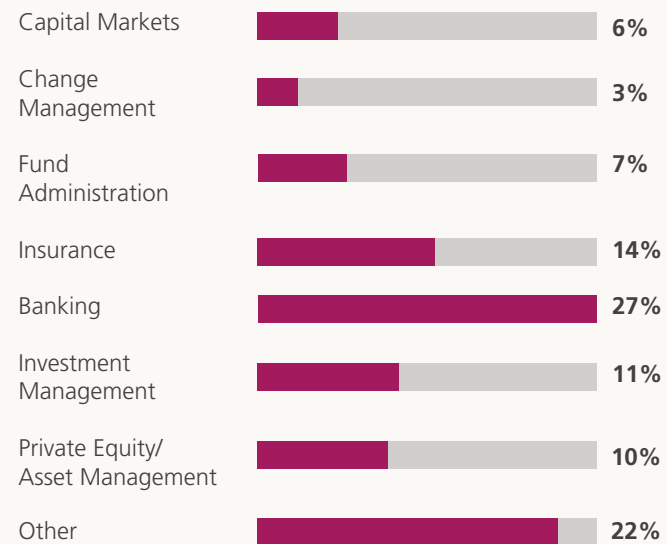


SECTOR REPRESENTATION

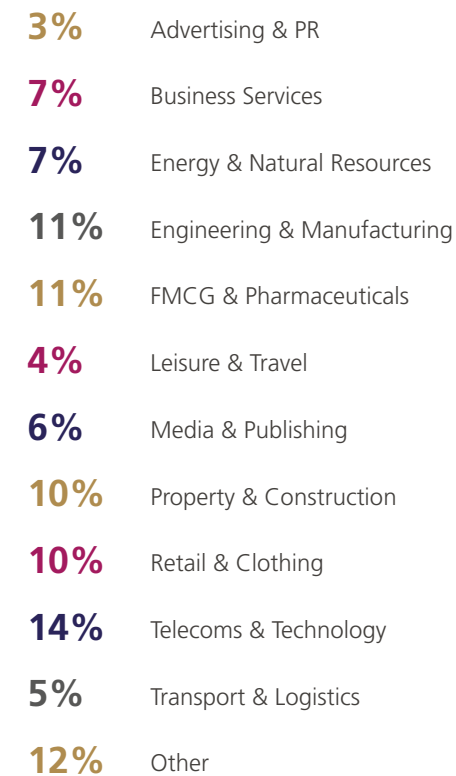
Which of the following best describes the area/sector you currently work in?



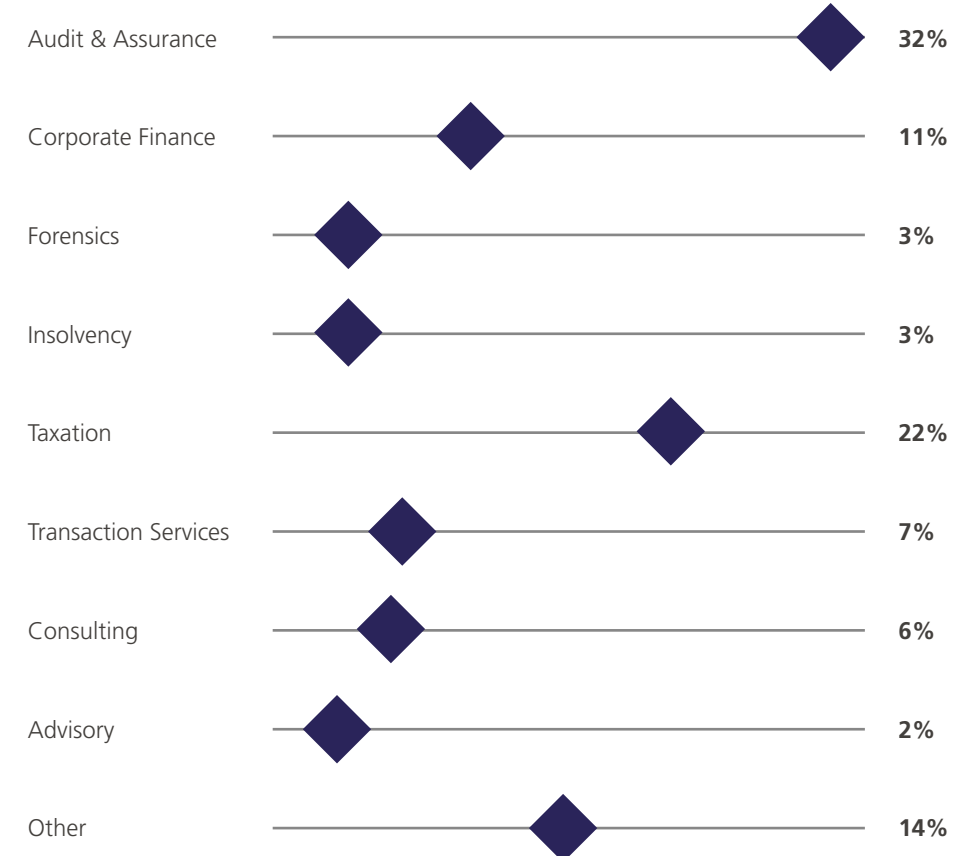
Banking & Financial Services



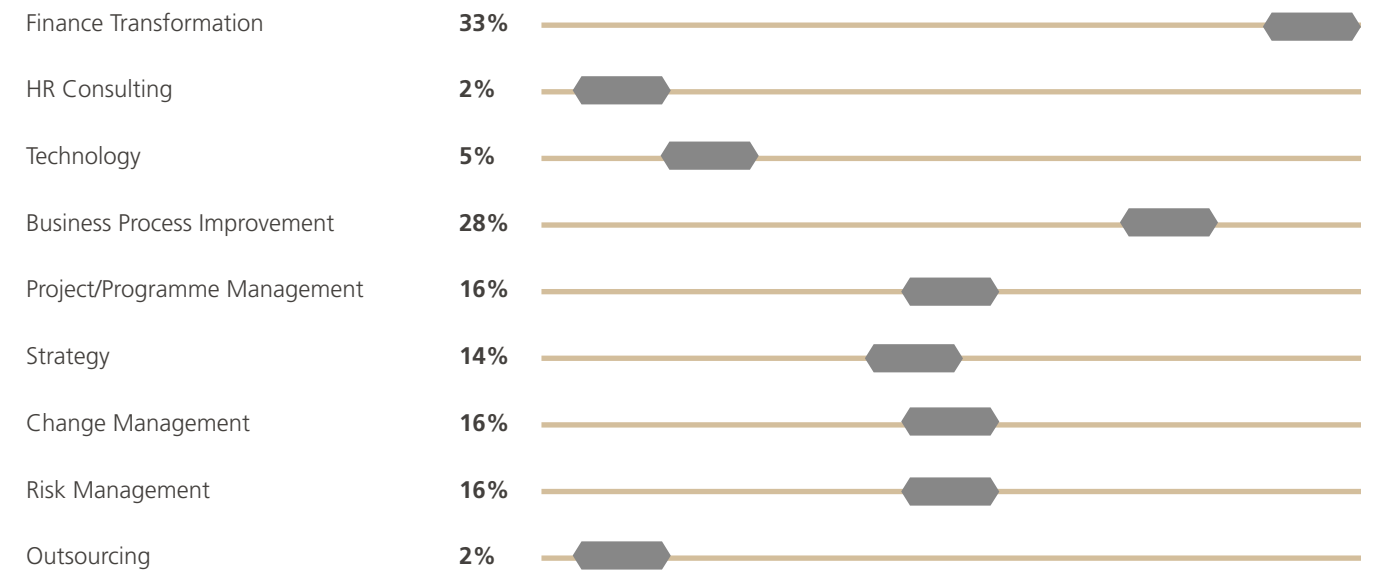
Commerce & Industry



Professional Services



Change Management*

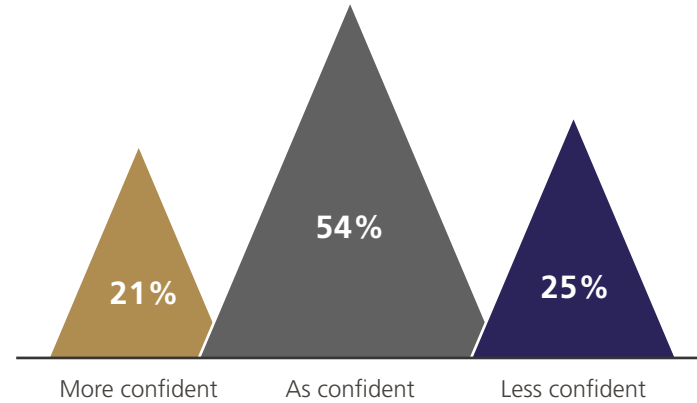


* Respondents could choose more than one answer

MARKET PERSPECTIVE

ECONOMIC PROSPECTS

Compared to the last 12 months, how confident do you feel about the economic prospects facing your company?



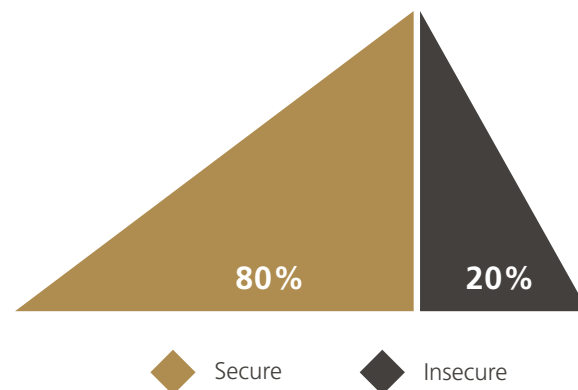
Top 5 expectations for your business in the next 12 months*



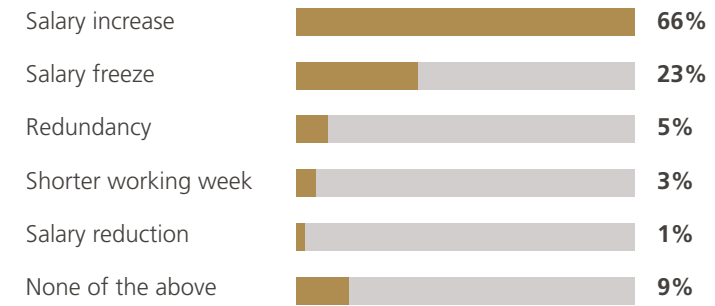
*Respondents could choose more than one answer

JOB SECURITY

How would you rate your current job security?



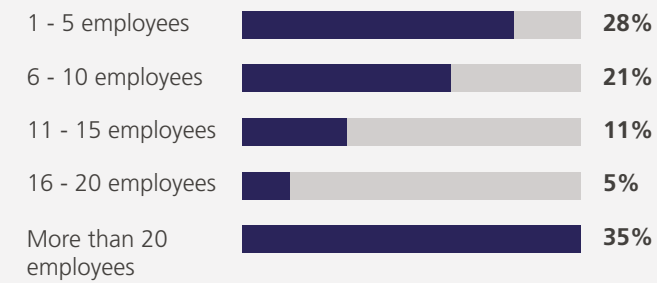
Expectations for personal salary and job security in the next 12 months*



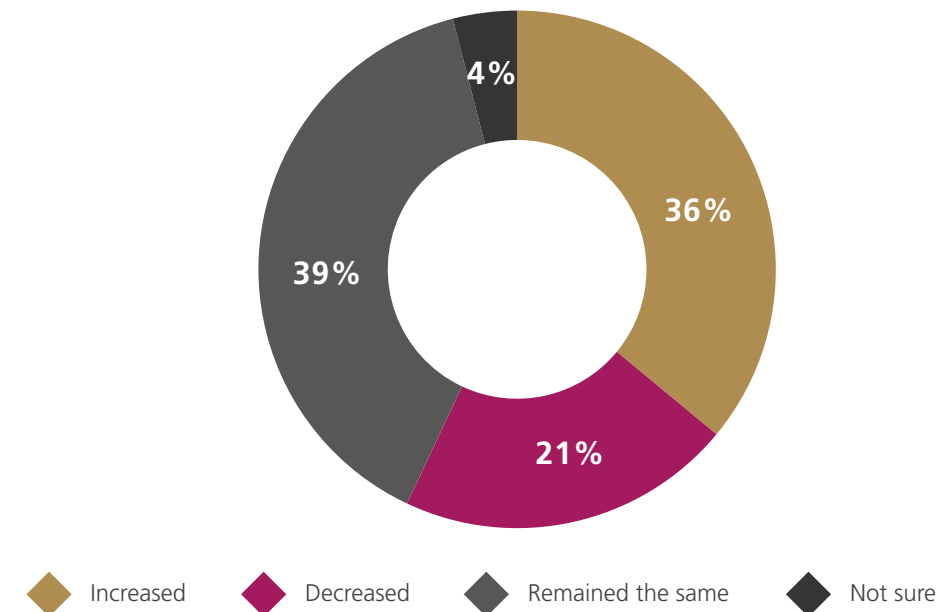
*Respondents could choose more than one answer

HEADCOUNT

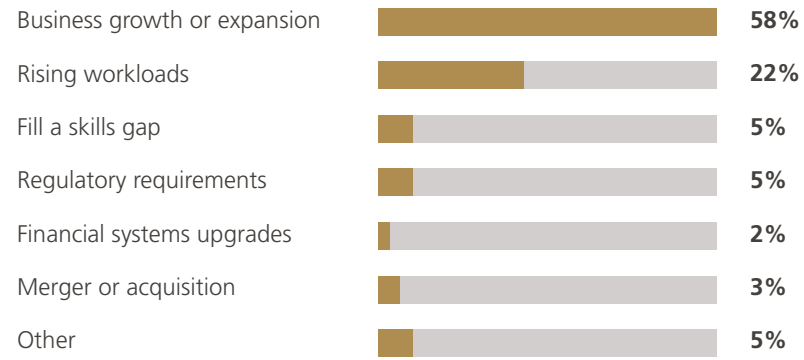
Size of department



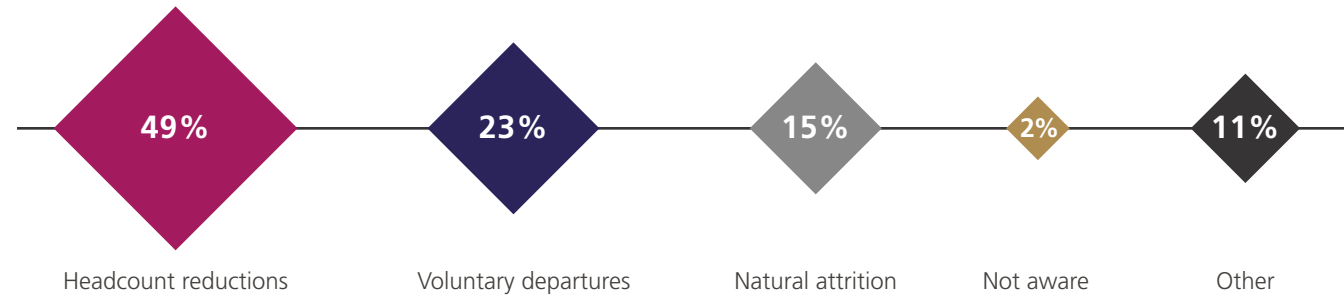
How has the number of staff in your team changed in the past 12 months?



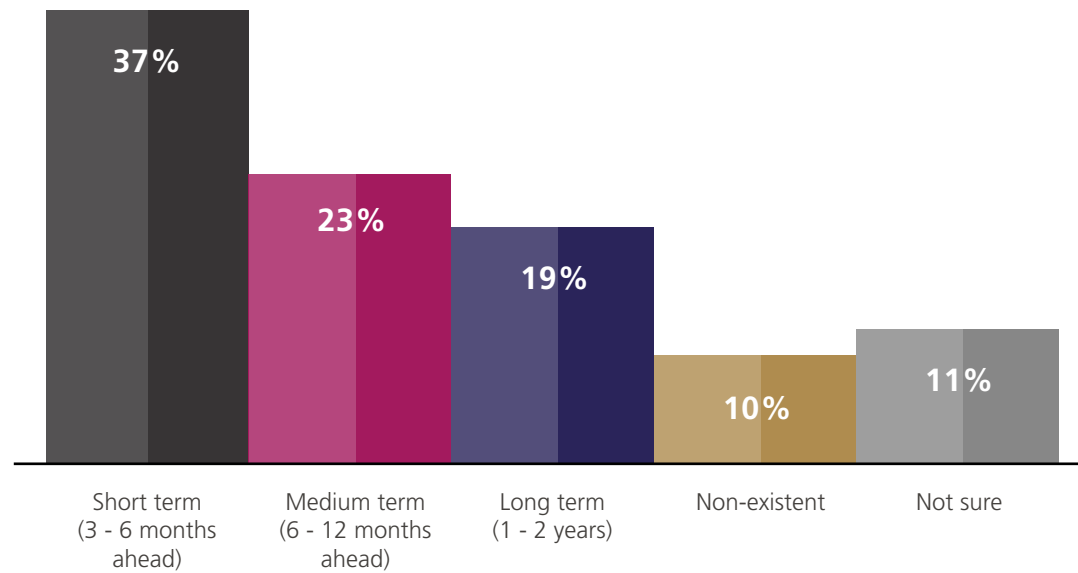
What was the main reason for an increase in staff?



What was the main reason for a decrease in staff?



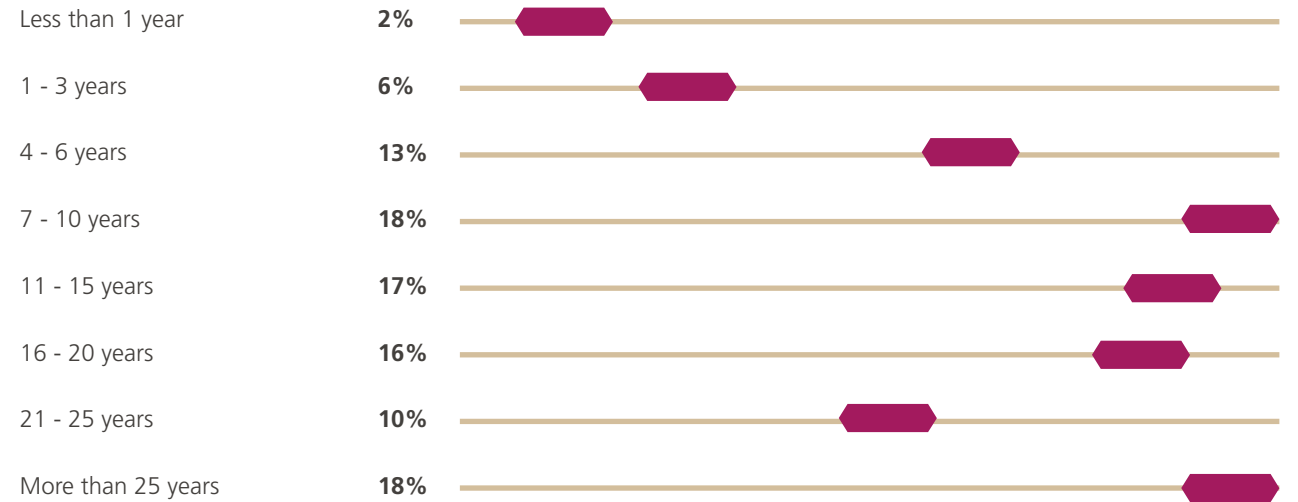
What is your employer's recruitment strategy?



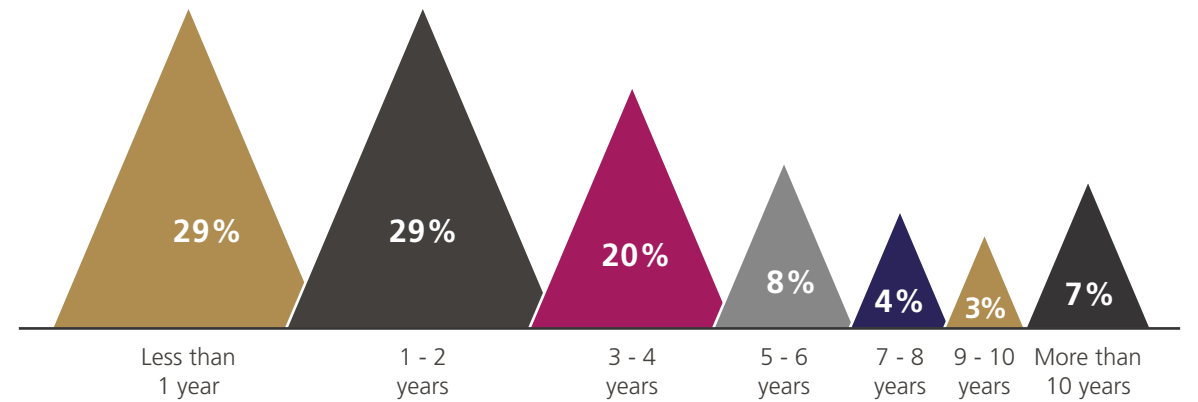
CAREER INSIGHT

EXPERIENCE

Length of time in the accountancy, finance or advisory profession

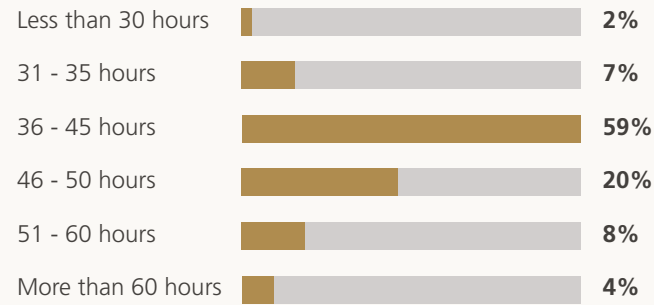


Length in current role

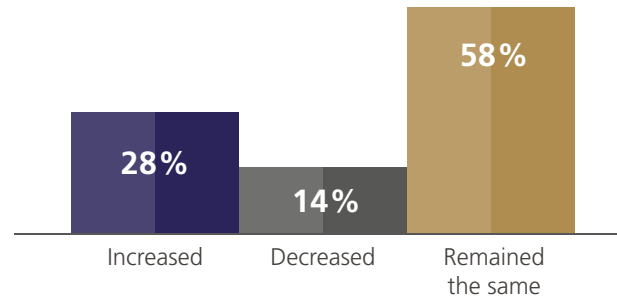


HOURS WORKED

On average, how many hours a week do you work?



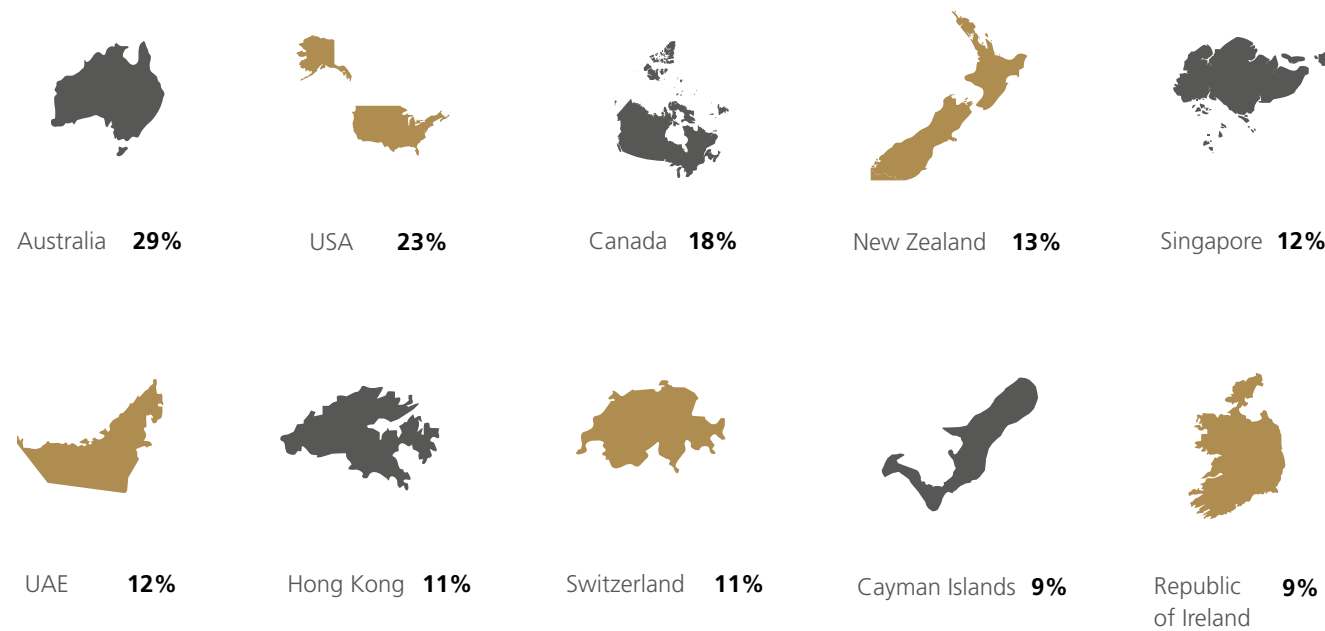
How has the number of hours changed in the last 12 months?



47% of respondents chose taking on more responsibility/more pressure as the main reason for the increase in working hours

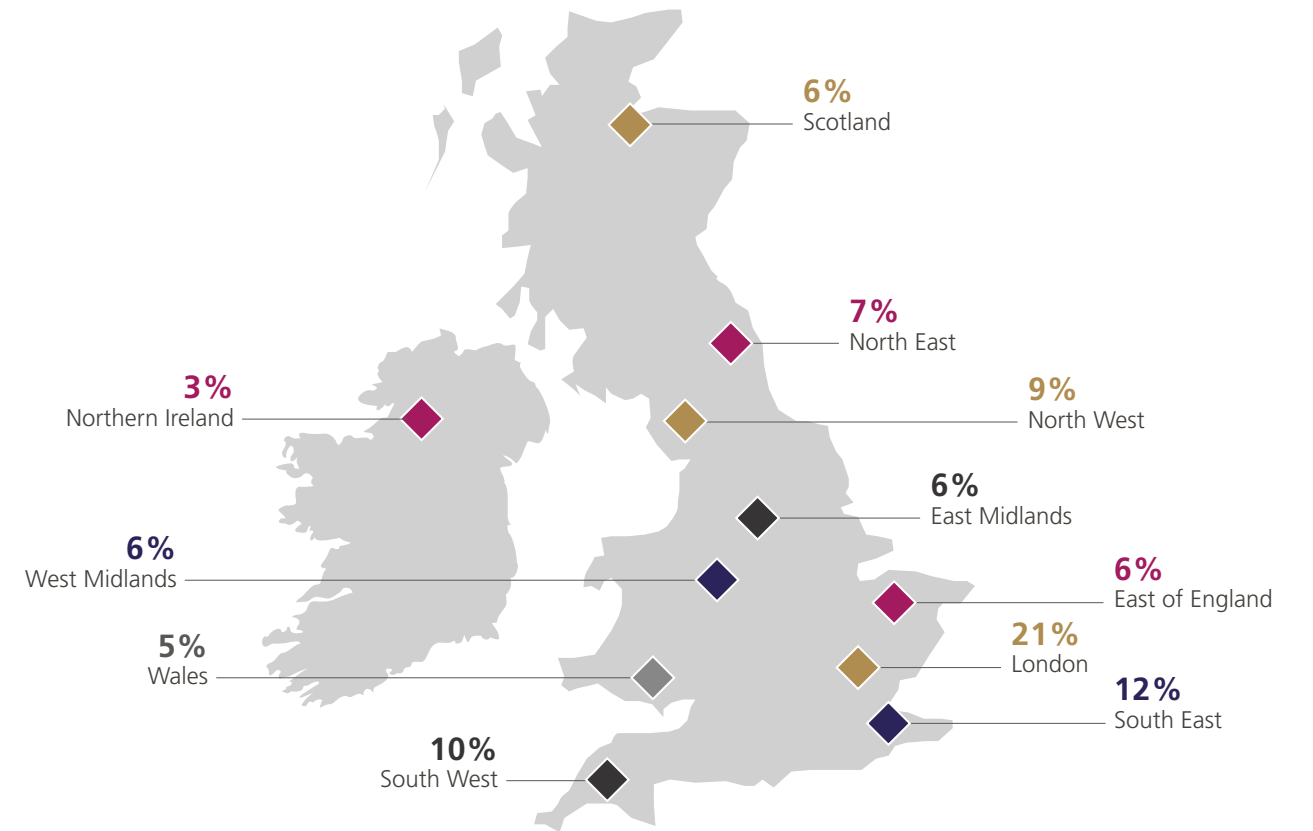
RELOCATION

Top 10 places respondents would consider relocating to in the next two years (outside the UK)*



*Respondents could choose more than one answer

Places respondents would consider relocating to within the UK*



*Respondents could choose more than one answer

Over a third of respondents would not consider relocating.

Top 5 reasons for respondents wanting to relocate*



*Respondents could choose more than one answer

MOVING ON

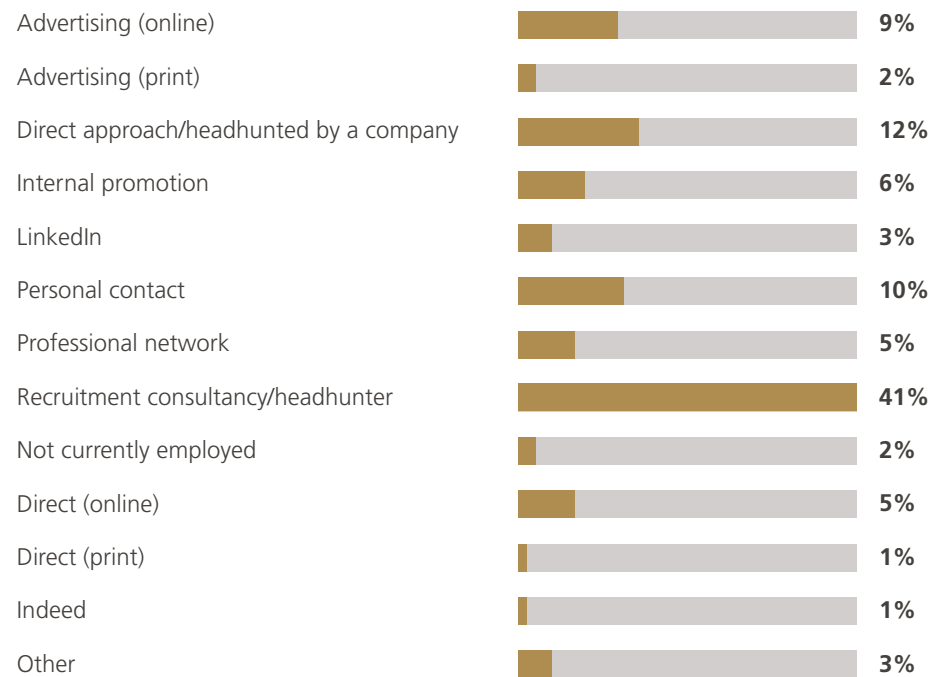
Top 5 reasons for leaving last role*



*Respondents could choose more than one answer

Over one third of respondents anticipate changing roles in the next 12 months

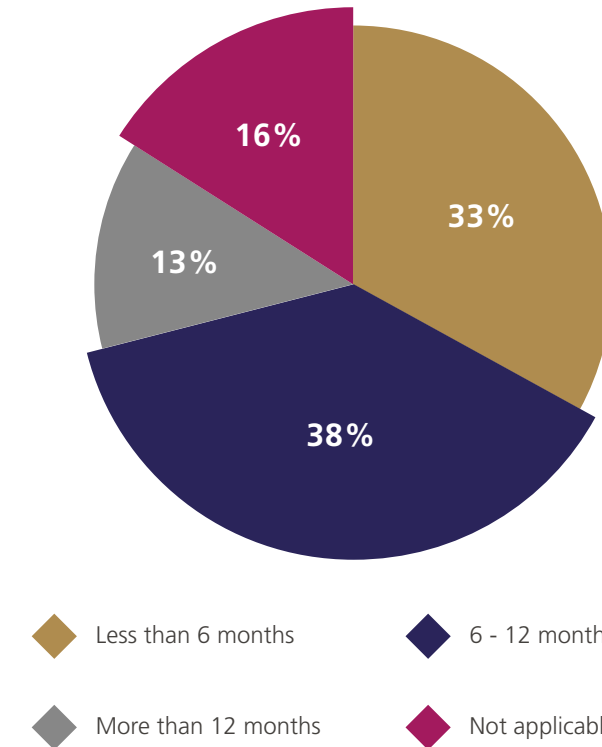
How did you find your current position?



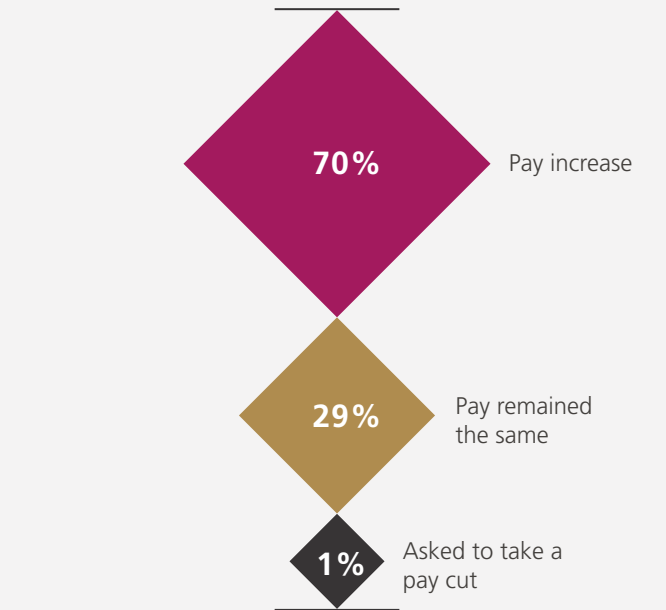
SALARIES & BENEFITS

REMUNERATION

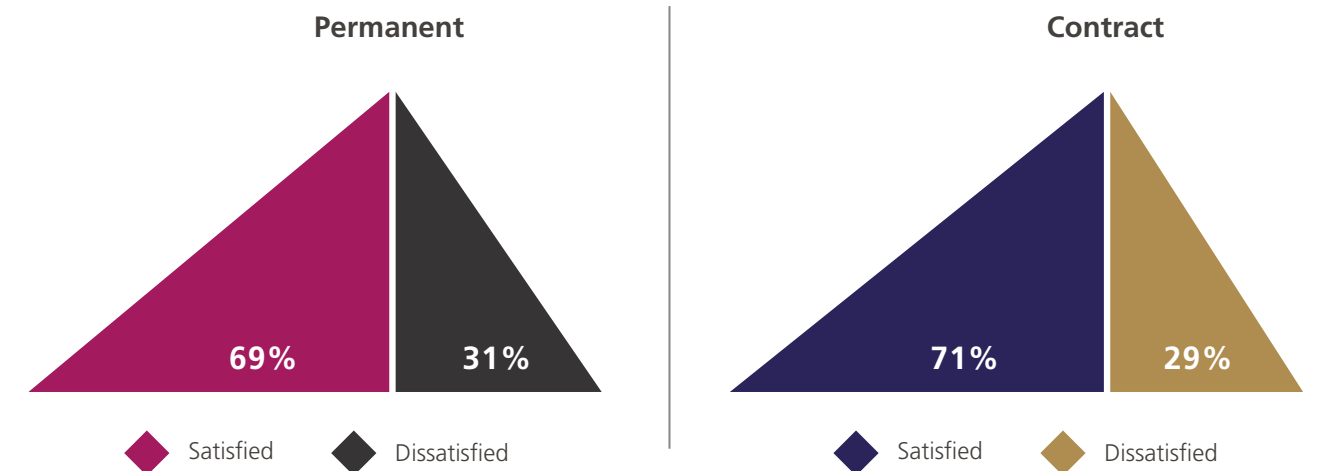
When was your last pay review?



What was the outcome of your last pay review?



Satisfaction with current remuneration



BENEFITS

Top 5 benefits currently received*

- ✈️ **78%** 25 days holiday or more
- 🪑 **71%** Company pension scheme
- 💰 **66%** Annual bonus scheme
- 🏥 **52%** Private healthcare/dental care
- ☔ **46%** Insurance (PMI/death in service/life insurance)

*Respondents could choose more than one answer

Benefits considered most and least important when considering a new role

MOST IMPORTANT

- ▲ 25 days holiday or more
- ▲ Good company pension scheme
- ▲ Annual bonus scheme
- ▲ Flexible working (homeworking/flexitime)
- ▲ Insurance (PMI/death in service/life insurance)

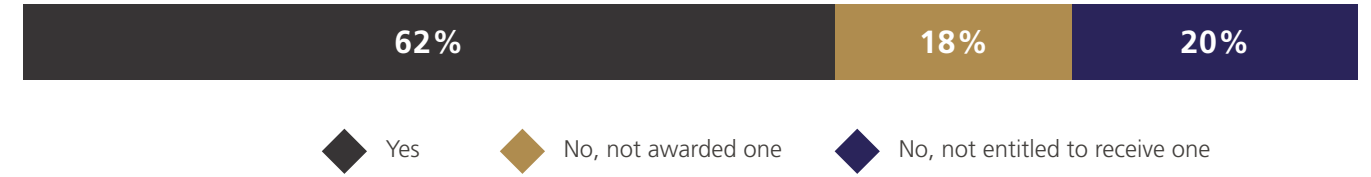
LEAST IMPORTANT

- ▼ Daily subsidised/free meals
- ▼ Mortgage relief
- ▼ Sabbatical
- ▼ Leisure facilities
- ▼ Season ticket loan

3% of eligible respondents opted to take shared parental leave in the last 12 months

BONUS

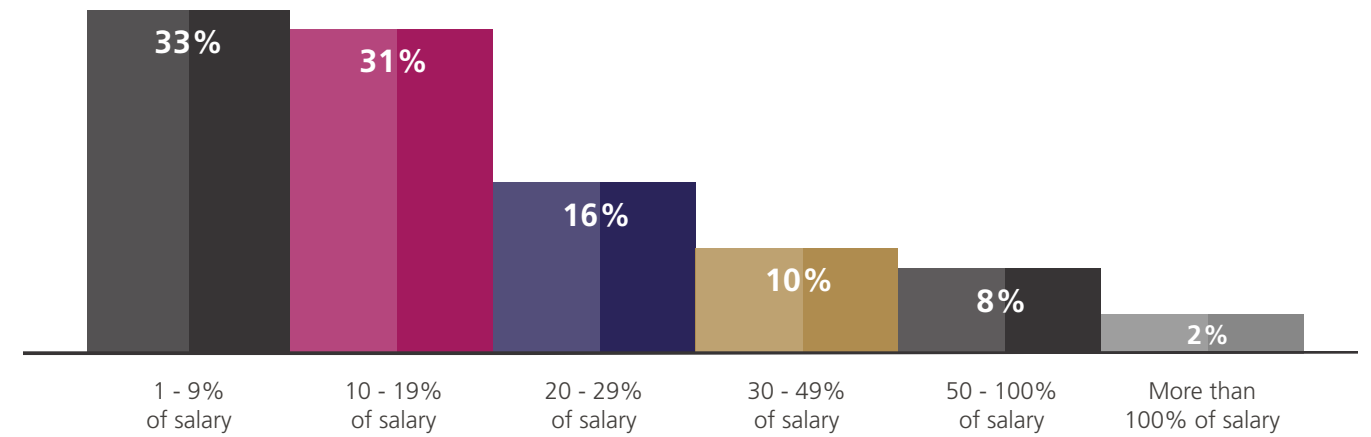
Did you receive a bonus in 2016?



68% of respondents were satisfied with their bonus

43% of respondents received a higher bonus in 2016 than in 2015

As a percentage of your basic salary, what was your bonus in 2016?



A comparison of bonuses received across sectors

| | Banking & Finance | Commerce & Industry | Public Practice/ Professional Services |
|-------------|-------------------|---------------------|---|
| 1 - 9% | 20% | 34% | 64% |
| 10 - 19% | 31% | 34% | 21% |
| 20 - 29% | 16% | 19% | 7% |
| 30 - 39% | 10% | 6% | 1% |
| 40 - 49% | 6% | 3% | 2% |
| 50 - 79% | 11% | 3% | 4% |
| 80% or more | 6% | 1% | 1% |



LONDON

COMMERCE & INDUSTRY

Key Findings

Part Qualified & Transactional

Newly Qualified

Key Findings

Qualified

Key Findings

Executive & Interim

KEY FINDINGS PART QUALIFIED & TRANSACTIONAL

MARKET PERSPECTIVE

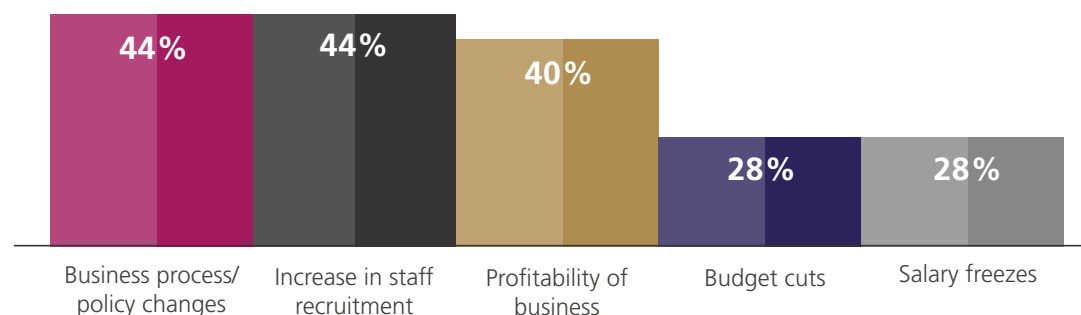
ECONOMIC PROSPECTS

Compared to the last 12 months, how confident do you feel about the economic prospects facing your company?



◆ More confident ◆ As confident ◆ Less confident

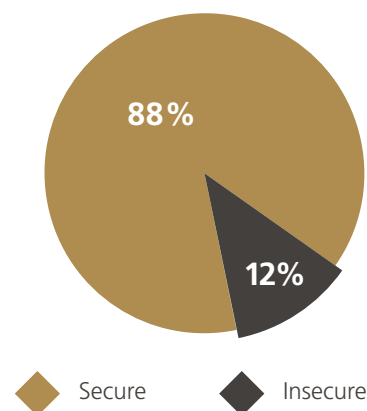
Top 5 expectations for your business in the next 12 months*



*Respondents could choose more than one answer

JOB SECURITY

How would you rate your current job security?

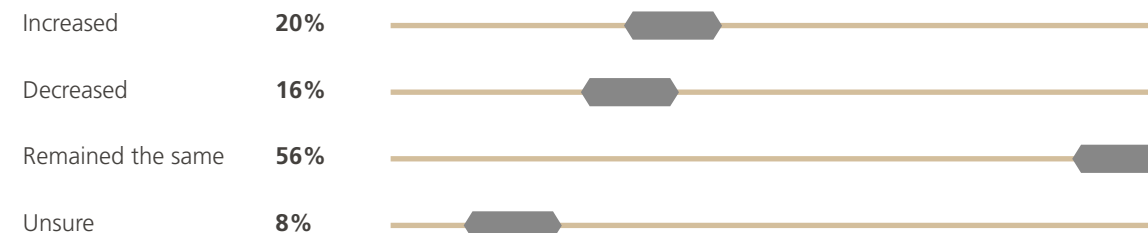


72% of respondents were satisfied in their current role

80% of respondents expect a salary increase in the next 12 months

HEADCOUNT

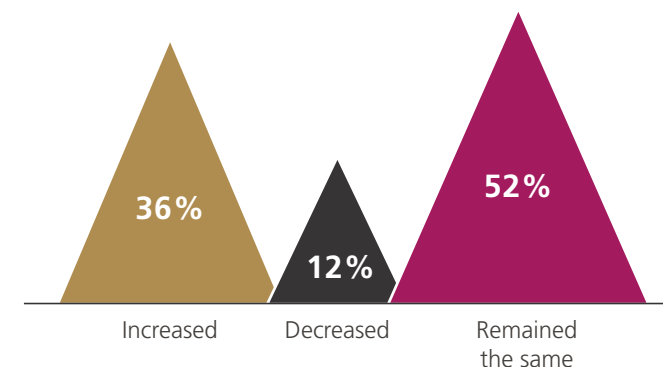
How has the number of staff in your team changed in the past 12 months?



CAREER INSIGHT

HOURS WORKED

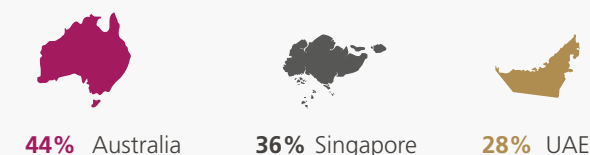
How has the number of hours changed in the last 12 months?



Average hours worked per week is 36-45

RELOCATION

Top 3 places respondents would consider relocating to in the next two years (outside the UK)*



*Respondents could choose more than one answer

Top 3 reasons for respondents wanting to relocate*

- 1 **74%** Improved quality of life/better work-life balance/standard of living
- 2 **61%** Better employment opportunities
- 3 **58%** Improved salary

*Respondents could choose more than one answer

16% of respondents would not relocate

MOVING ON

Top 5 reasons for leaving last role*



*Respondents could choose more than one answer

40% of respondents anticipate change in the next 12 months

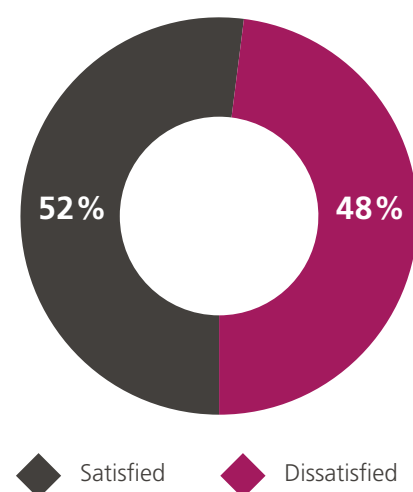
SALARIES & BENEFITS

REMUNERATION

When was your last pay review?



Satisfaction with current remuneration

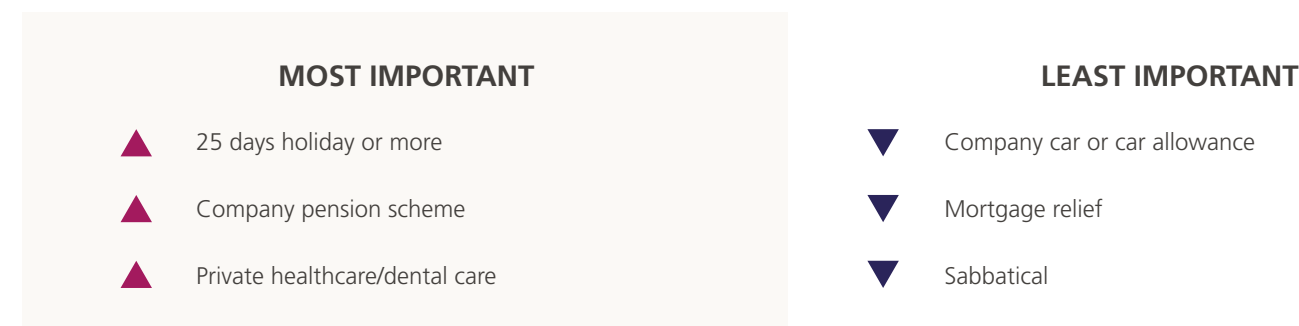


83% of respondents received a salary increase in their last pay review

43% of respondents perceive an 11 - 20% salary increase as acceptable if they were to move roles

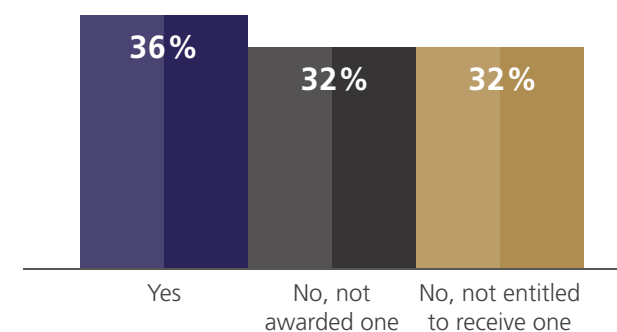
BENEFITS

Benefits considered most and least important when considering a new role



BONUS

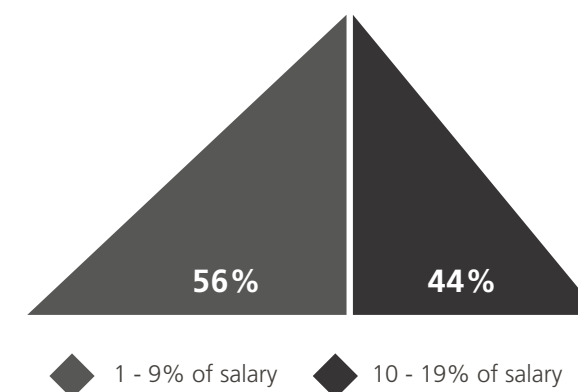
Did you receive a bonus in 2016?



67% of respondents were satisfied with their bonus

44% of respondents received a higher bonus in 2016 than in 2015

As a percentage of your basic salary, what level was your bonus in 2016?



LONDON COMMERCE & INDUSTRY

PART QUALIFIED & TRANSACTIONAL

A focus on junior level recruitment

The part qualified and transactional market enjoyed a steady year in 2016. A climate of economic uncertainty and political upheaval meant candidates were perhaps less likely to move roles than previously, but the sector remained buoyant nonetheless.

There was a definite push on recruiting at junior level, with clients keen to hire at entry level and 'grow their own' talent. Study packages became the norm, as companies are increasingly looking to tie candidates into contracts to ensure they achieve a return on the investment made in employee's professional development.

2016 was an incredibly tough year for the oil and gas industry, with many regular clients in this space finding they lacked the capacity to recruit. Property services and development, however, continued to thrive and there was an increase in the number of roles becoming available in this sector.

Growth at transactional level

There is likely to be a continued increase in transactional level recruitment this year, as companies look to nurture and develop talent internally. Roles are of course still available at part qualified finalist level, but less so than in previous years as companies focus on retaining existing staff rather than bringing people in externally. There has been a good spread of roles within the temporary and contract market, although the emphasis here has also been on transactional jobs.

The most sought after candidates are the £28k to £35k part qualified assistant accountant or accountant. Applicants for roles at this level are in short supply, as candidates are generally part way through their studies and reluctant to move employers.

Salaries holding steady

Salaries and bonuses within the part qualified and transactional space have generally held steady. There have, however, been a few exceptions. CIMA and ACCA finalist salaries, for example, are pushing further towards £45k, while experienced transactional clerks have been able to demand an additional £2k to £4k. Bonuses at this level are the exception rather than the rule and if offered, rarely exceed 20%.

The best packages are to be found within property and technology sectors, all of which have been particularly buoyant.

Future prospects

The outlook for the year ahead is healthy, with little change expected in either demand or salary levels. Best prospects for growth are the start-up, technology, fintech and media sectors, where both temporary and permanent support will be needed at junior level. There may also be an increase in demand at part qualified level, where the market has been experiencing a shortage of good candidates.

Job flow is likely to remain steady, with a big focus on the early summer months, after year ends have been completed.

PART QUALIFIED & TRANSACTIONAL

| Job title | Salary range | Day rate |
|--|-------------------|-------------|
| Graduate/Trainee Accountant | £22,000 - £26,000 | £90 - £110 |
| Accounts Assistant | £23,000 - £28,000 | £100 - £120 |
| Accounts Payable/Accounts Receivable Assistant | £22,000 - £27,000 | £100 - £120 |
| Revenue/Billings Manager | £28,000 - £50,000 | £120 - £250 |
| Accounts Payable/Accounts Receivable Manager | £30,000 - £50,000 | £120 - £250 |
| Credit Controller | £22,000 - £28,000 | £90 - £130 |
| Credit Control Senior/Supervisor | £28,000 - £36,000 | £110 - £160 |
| Credit Control Manager | £35,000 - £60,000 | £120 - £250 |
| Assistant Accountant | £28,000 - £32,000 | £110 - £150 |
| Financial Accountant | £30,000 - £45,000 | £120 - £200 |
| Management Accountant | £30,000 - £45,000 | £120 - £200 |
| Finance Analyst | £30,000 - £45,000 | £120 - £200 |
| Finance Manager | £32,000 - £45,000 | £130 - £200 |

LONDON COMMERCE & INDUSTRY

NEWLY QUALIFIED

A tale of two halves

There was an unsettled start to the year in the newly qualified recruitment market, due to the uncertainty caused by the looming referendum. The first half of 2016 saw candidates reluctant to make moves and clients either stalling on decisions or putting hiring on hold. Once the initial shock of the Brexit result had subsided, however, the market returned to normal with the back end of the year being extremely busy.

Demand for newly qualified candidates with up to two years' experience remained strong, with counter offers continuing to rise, particularly for jobseekers with industry experience. Candidates leaving accountancy practices and seeking to enter industry for the first time were typically not tempted by these counter offers, preferring to take on new challenges and expand their experience.

Qualified ACAs were particularly sought after for technical and financial accounting type roles, with these jobs representing just under half of candidates placed in 2016. Recruitment freezes in the oil and gas industry did affect the newly qualified space, although given that oil prices were on the up at the end of last year, there could be more movement in the sector throughout 2017.

A changing role

There is an increasing emphasis within the industry on developing accountants who can add communication and relationship building skills to their financial and technical capability. With finance departments now seen as key influencers of business performance, companies are looking for candidates who can business partner with senior stakeholders. For commercial roles, clients are generally looking for candidates with an industry background and with hands on commercial experience. For technical roles, ACA qualified candidates who have come from a practice background are preferred.

Salaries have increased slightly. Newly qualified candidates with up to one year's PQE can earn anything from £45k to £55k, while those with a two year track record can command between £55k to £60k. Bonuses have remained the same. The best packages are to be found in the property, energy, professional services and commodities sectors. ACA salaries are more structured compared to salaries for candidates who may have the same level of experience, but have come from an industry background.

Cautious optimism

With the future of the economy still uncertain, it is difficult to predict what lies ahead. However, now that Article 50 has been triggered, there is a growing sense of optimism across commerce and industry which will hopefully be reflected in the recruitment market for the rest of this year.

NEWLY QUALIFIED

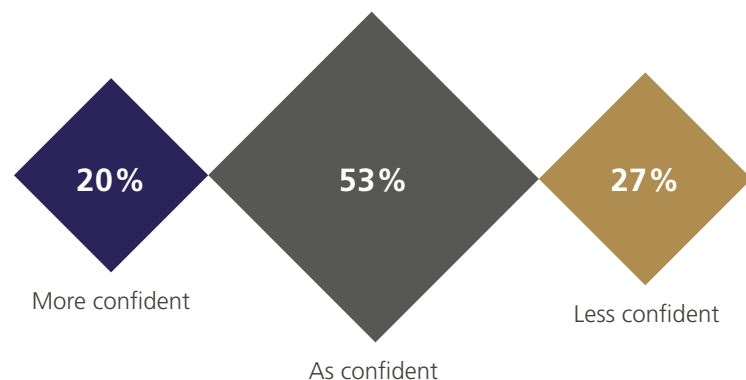
| Job title | Salary range | Day rate |
|---------------------------------|-------------------|-------------|
| Newly Qualified ACA/ACCA/CIMA | £45,000 - £55,000 | £250 - £275 |
| Qualified 1 year | £50,000 - £55,000 | £275 - £300 |
| Qualified 2 years | £55,000 - £60,000 | £300 - £350 |

KEY FINDINGS QUALIFIED

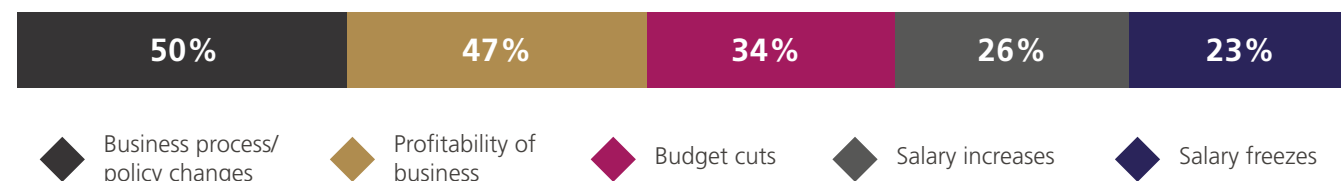
MARKET PERSPECTIVE

ECONOMIC PROSPECTS

Compared to the last 12 months, how confident do you feel about the economic prospects facing your company?



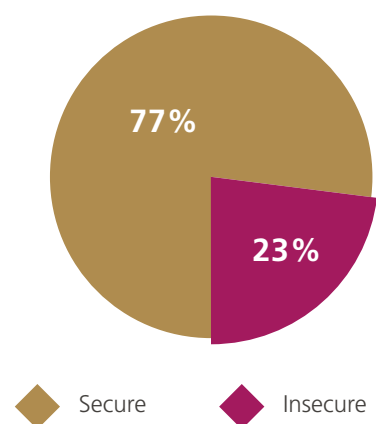
Top 5 expectations for your business in the next 12 months*



*Respondents could choose more than one answer

JOB SECURITY

How would you rate your current job security?

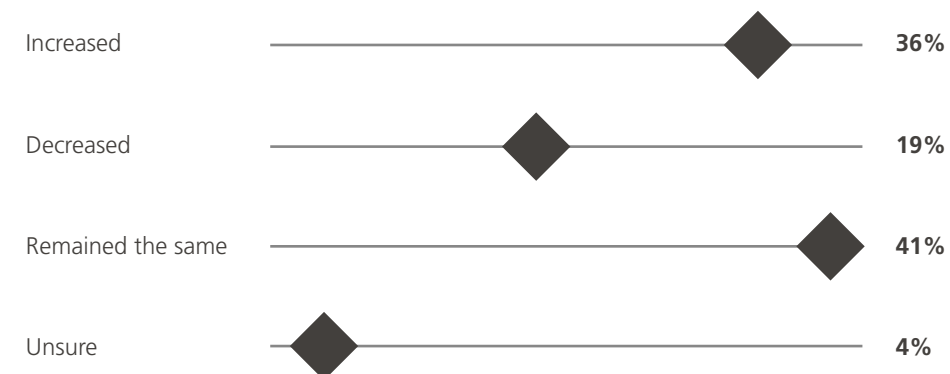


68% of respondents were satisfied in their current role

65% of respondents expect a salary increase in the next 12 months

HEADCOUNT

How has the number of staff in your team changed in the past 12 months?



CAREER INSIGHT

HOURS WORKED

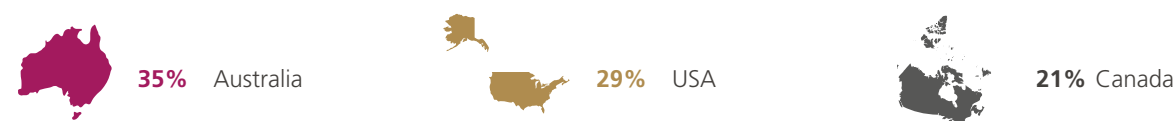
How has the number of hours changed in the last 12 months?



Average hours worked per week is 36-45

RELOCATION

Top 3 places respondents would consider relocating to in the next two years (outside the UK)*



*Respondents could choose more than one answer

Top 3 reasons for respondents wanting to relocate*



*Respondents could choose more than one answer

29% of respondents would not relocate

MOVING ON

Top 5 reasons for leaving last role*



*Respondents could choose more than one answer

42% of respondents anticipate change in the next 12 months

SALARIES & BENEFITS

REMUNERATION

When was your last pay review?



Satisfaction with current remuneration



72% of respondents received a salary increase in their last pay review

59% of respondents perceive a 5 - 15% salary increase as acceptable if they were to move roles

BENEFITS

Benefits considered most and least important when considering a new role

MOST IMPORTANT

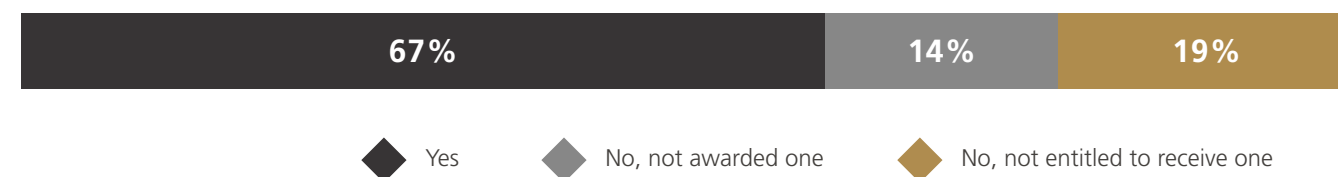
- ▲ 25 days holiday or more
- ▲ Annual bonus scheme
- ▲ Company pension scheme

LEAST IMPORTANT

- ▼ Mortgage relief
- ▼ Sabbatical
- ▼ Travel benefits/allowances

BONUS

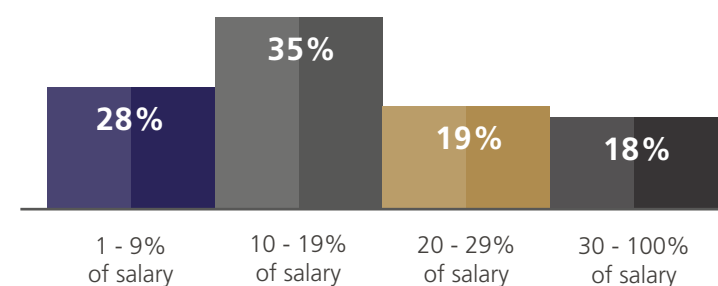
Did you receive a bonus in 2016?



73% of respondents were satisfied with their bonus

44% of respondents received a higher bonus in 2016 than in 2015

As a percentage of your basic salary, what level was your bonus in 2016?



LONDON COMMERCE & INDUSTRY

QUALIFIED

Business as usual

The qualified level job market was positive for both temporary and permanent roles during 2016. Despite the uncertainty created by Brexit, clients adopted a 'business as usual' approach, with companies creating new positions and seeking replacement hires in equal measure.

The two to six years post-qualified experience space was a real hot spot, particularly for CIMA and ACA candidates with a few years' commercial experience. This trend is expected to continue as companies invest in additional headcount to support growth. Multiple offers and counter offers from existing employers have become common, with fast moving recruitment processes and significant salary offers now the norm.

An extremely competitive space

With employment levels at an all-time high, there has been a shortage of top tier candidates available on the market. Recruiters have to work hard to attract a passive target audience and have been drawing on a combination of new and traditional candidate attraction techniques.

The most sought after candidates are those who can combine strong technical understanding with hands on stakeholder management and business partnering experience.

Salary increases have been steady and in line with inflation, standing at 2.5% across the board. The average salary increment for moving roles stands at 10-15% for those with two to six years' post qualified experience. A similar picture is expected in 2017 as this space continues to be one of the most competitive across all markets, with job postings in the first quarter of the year up by 30% when compared to 2016.

Technology firms flourish

In the battleground for talent, technology firms continue to lead the field in attracting the best people. Although there are signs that investment in this market may be more prudent than last year, it is likely to remain a healthy and fast moving sector, with exciting start-ups announcing IPOs each year.

QUALIFIED

| Job title | Salary range | Day rate |
|---------------------------------|--------------------|-------------|
| Newly Qualified ACA/ACMA/ACCA | £48,000 - £55,000 | £250 |
| Qualified 1 year | £50,000 - £58,000 | £250 - £275 |
| Qualified 2 years | £60,000 - £68,000 | £275 - £300 |
| Qualified 3 years | £62,000 - £70,000 | £300 - £350 |
| Group Accountant | £55,000 - £65,000 | £300 - £400 |
| Finance Manager | £55,000 - £70,000 | £350 - £400 |
| FP&A Manager | £60,000 - £85,000 | £350 - £450 |
| Commercial Finance Manager | £65,000 - £90,000 | £400 - £500 |
| Financial Controller | £70,000 - £100,000 | £400 - £500 |
| Finance Director | £90,000+ | £450 - £600 |
| Chief Financial Officer | £150,000+ | £800+ |

KEY FINDINGS EXECUTIVE & INTERIM

MARKET PERSPECTIVE

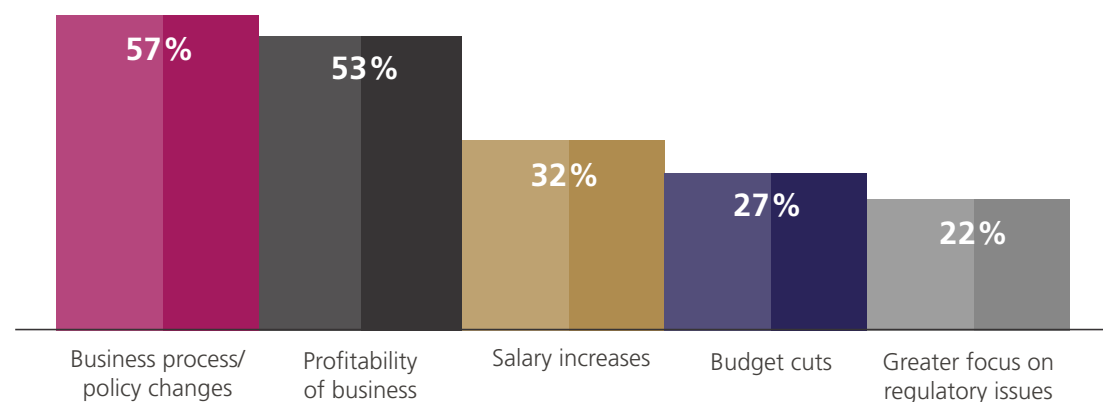
ECONOMIC PROSPECTS

Compared to the last 12 months, how confident do you feel about the economic prospects facing your company?



◆ More confident ◆ As confident ◆ Less confident

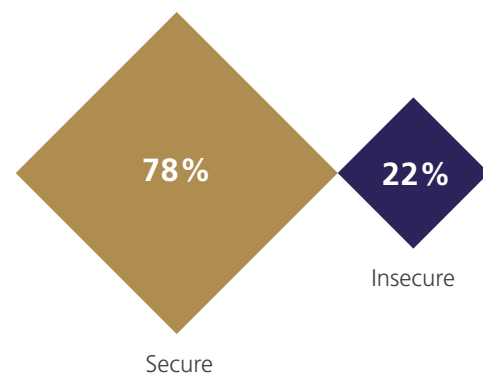
Top 5 expectations for your business in the next 12 months*



*Respondents could choose more than one answer

JOB SECURITY

How would you rate your current job security?



80% of respondents were satisfied in their current role

69% of respondents expect a salary increase in the next 12 months

HEADCOUNT

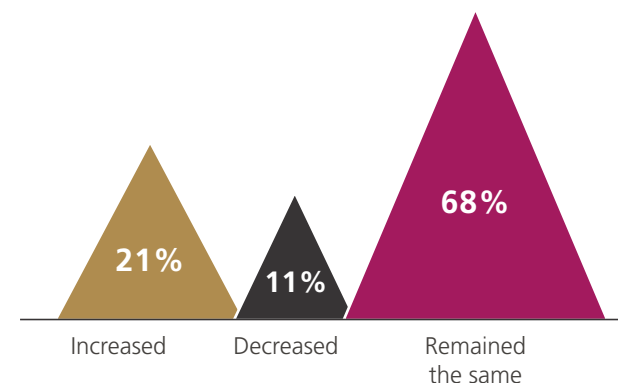
How has the number of staff in your team changed in the past 12 months?



CAREER INSIGHT

HOURS WORKED

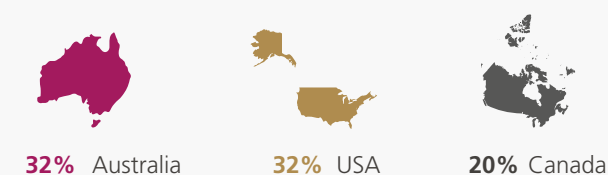
How has the number of hours changed in the last 12 months?



Average hours worked per week is 36-45

RELOCATION

Top 3 places respondents would consider relocating to in the next two years (outside the UK)*



*Respondents could choose more than one answer

26% of respondents would not relocate

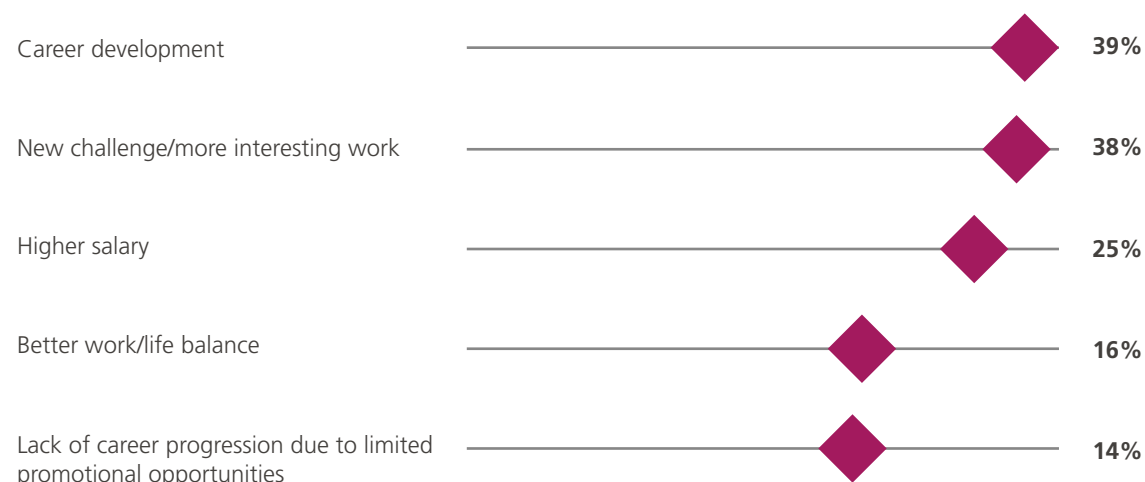
Top 3 reasons for respondents wanting to relocate*

- 62% Improved quality of life/better work-life balance/standard of living
- 46% Experience a different culture
- 45% New career opportunity

*Respondents could choose more than one answer

MOVING ON

Top 5 reasons for leaving last role*



*Respondents could choose more than one answer

35% of respondents anticipate change in the next 12 months

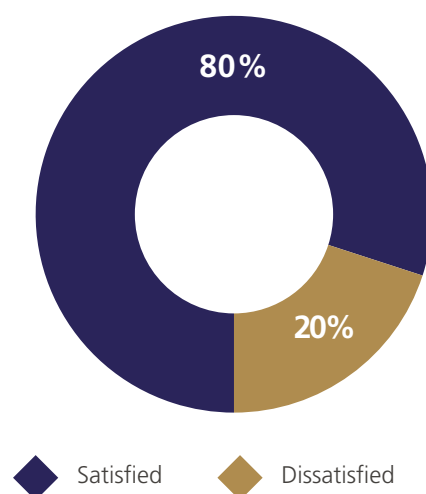
SALARIES & BENEFITS

REMUNERATION

When was your last pay review?



Satisfaction with current remuneration

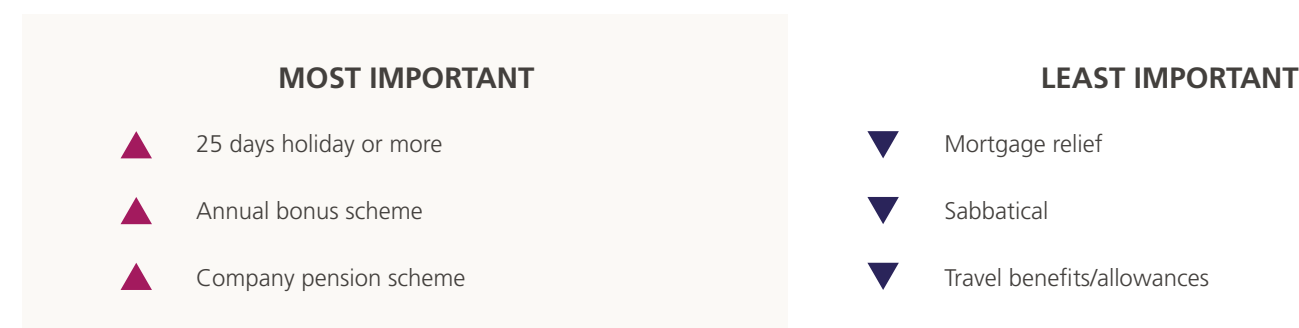


74% of respondents received a salary increase in their last pay review

55% of respondents perceive a 11 - 20% salary increase as acceptable if they were to move roles

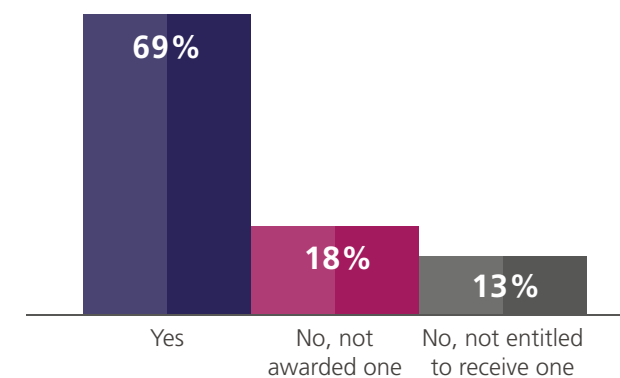
BENEFITS

Benefits considered most and least important when considering a new role



BONUS

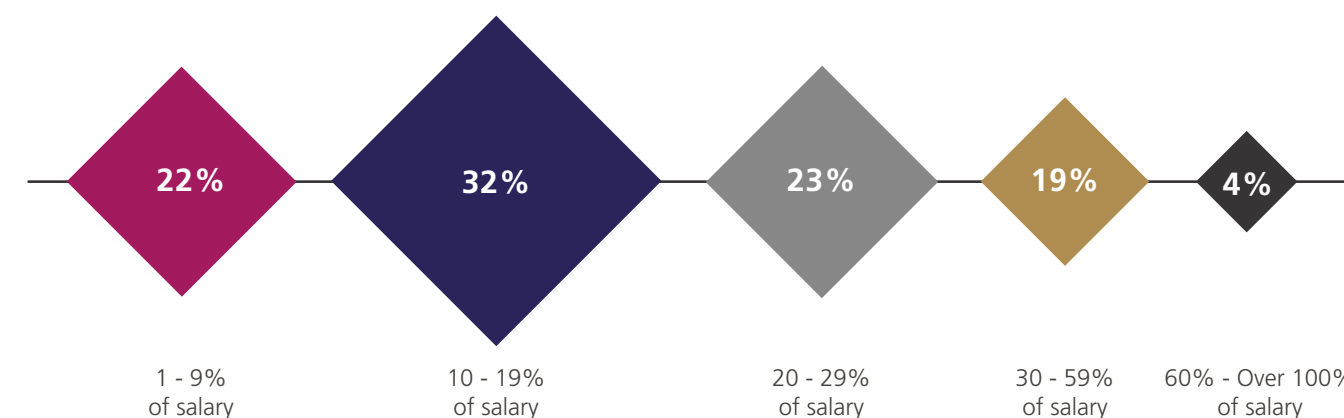
Did you receive a bonus in 2016?



77% of respondents were satisfied with their bonus

54% of respondents received a higher bonus in 2016 than in 2015

As a percentage of your basic salary, what level was your bonus in 2016?



LONDON COMMERCE & INDUSTRY

EXECUTIVE & INTERIM

A steady market

2016 was a steady year for executive and interim recruitment across the spectrum of commerce and industry. There was some inevitable stagnation during the summer months due to the uncertainty created by Brexit, although towards the end of the year confidence improved and we saw an uplift in demand for interim finance director and chief finance officer roles. The triggering of Article 50 this year has resulted in an increased demand for interim resources as businesses are reluctant to commit to long term hiring strategies. Equally, businesses will also look to carry on with projects they have already committed to, undertake acquisitions, and so the need for highly commercial finance directors and chief finance officers should remain.

High demand in SME and media

The SME market has been particularly strong. The capital has seen a sharp rise in the number of start-ups, which has led to increased demand for candidates experienced in raising finance and setting up processes. CFO/FD and head of financial planning & analysis candidates have been particularly sought after.

Recruitment for finance roles within the media sector has also been vibrant, thanks to the accelerating pace of change in this market overall. An increasing number of company mergers, coupled with the continuing shift towards digital products and services, has led to growing demand for candidates with experience in this field.

Across the board, we have seen a decline in demand for group financial controller and statutory reporting roles, as companies place a stronger emphasis on increasing revenues. Strategic and commercial senior finance professionals who can support this shift in focus are becoming more and more sought-after.

Salaries and day rates have remained flat across all sectors and specialisms. Whilst the rates have stayed around the same level we have noticed an increase in length of contracts, with the average length of a contract now being 9-12 months. This gives some stability for contractors and also enables them to have a greater impact on the business.

Looking ahead

The interim market is set to remain steady in 2017, despite a continued air of caution around Brexit. Technology and media sectors will continue to thrive, with the hospitality market also likely to be a hot spot. There has been an increase in tourists visiting the city post Brexit, making the most of the exchange rate, and this has led to more activity in the hospitality and tourism sectors. The next 12 months may be turbulent, leading to senior finance executives not wanting to make a move out of permanent roles; this could increase demand for quality interim professionals to cover while lengthy permanent hiring processes are undertaken.

EXECUTIVE & INTERIM

| Job title | Salary range | Day rate |
|--|---------------------|-----------------|
| Group Financial Controller SME | £80,000 - £120,000 | £400 - £500 |
| Head of Financial Planning & Analysis | £90,000 - £120,000 | £400 - £500 |
| Head of Group Reporting PLC | £90,000 - £140,000 | £400 - £650 |
| Divisional Finance Director | £100,000 - £150,000 | £500 - £650 |
| Chief Financial Officer/Finance Director | £110,000 - £200,000 | £600 - £800 |
| Group Financial Controller PLC | £120,000 - £220,000 | £500 - £750 |
| Finance Director PLC | £180,000 - £250,000 | £800 - £1,000 |
| Chief Financial Officer PLC | £250,000 - £500,000 | £1,000 - £2,000 |

METHODOLOGY

In Q1 of 2017 Marks Sattin conducted a survey with clients and candidates focusing on remuneration, bonuses, benefits and recruitment trends.

We surveyed accountancy, finance and advisory professionals from numerous industry sectors across the UK and Ireland. This report is based on the data received from our online survey, our extensive database and the expertise of our experienced consultants. It is important to note that this report provides a useful guide, please contact us directly if you need any tailored or specific advice.

ABOUT US

Marks Sattin is the UK's largest dedicated accountancy recruiter. Founded in 1988, today we have offices in Birmingham, London, Leeds, Manchester, Reading and Dublin.

We have almost 30 years' experience placing permanent, temporary, contract and interim professionals across commerce and industry, banking and finance and public practice. Our extensive network of top accountancy and finance professionals covers the entire spectrum from part qualified through to CFO level.

ACKNOWLEDGEMENTS

We would like to extend our appreciation to all those who completed this survey and made our market report possible. If you did not participate, please do so next year so we can continue to develop the depth and quality of this report and provide you with a fair and balanced picture. Congratulations to the lucky winner of £250 of restaurant vouchers.

This report is only ever intended to give a general overview on the changing nature and complexity of the employment market for accountancy, finance and advisory professionals and serve as a useful guide. Please get in touch if you require a more tailored and confidential discussion on how this will affect your business, finance department or indeed your own career.

SOLVING KIDS' CANCER



Marks Sattin has donated 25p for every response to this year's survey as part of our continuing support for Solving Kids' Cancer (SKC). The charity supports families affected by high risk childhood cancers including neuroblastoma, sarcomas and brain tumours. SKC fund the next generation of innovative research focused on significantly improving survival in children and support children and families battling cancer to access pioneering research. If you would like to support this great cause, please visit solvingkidscancer.org.uk.

DISCLAIMER

This research was carried out by means of an electronic questionnaire and supplemented with data and market information that Marks Sattin has access to. The results are provided as generic market information only. Marks Sattin does not make any warranties regarding the use, validity, accuracy or reliability of the results and information obtained. Marks Sattin will not be liable for any damages of any kind arising out of or relating to use of this information.



LONDON

322 High Holborn
London, WC1V 7PB

 +44 (0)207 321 5000
 london@markssattin.com



NORTH WEST

Centurion House
129 Deansgate
Manchester, M3 3WR

 +44 (0)161 638 8630
 manchester@markssattin.com



THAMES VALLEY

Dukesbridge House
23 Duke Street
Reading, Berkshire, RG1 4SA

 +44 (0)118 990 1385
 reading@markssattin.com


YORKSHIRE

Park Row House
19-20 Park Row
Leeds, LS1 5JF

 +44 (0)113 242 8177
 leeds@markssattin.com

MIDLANDS

Floor 2
3 Brindley Place
Birmingham, B1 2HL

 +44 (0)121 231 7150
 birmingham@markssattin.com

IRELAND

Regus House, Harcourt Centre
Harcourt Road
Dublin 2

 +353 (0)1 477 3118
 dublin@markssattin.com

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