HALL CHADWICK ASSOCIATION

NEWSLETTER

Autumn 2017

INSIDE:

A message from our Chairman

I am pleased to welcome everyone to the Autumn issue of the Hall Chadwick Association newsletter. This is a great way to keep you updated with some of the things that are happening within the Hall Chadwick group. And plenty is happening:

- Andrew Perkins reports on a recent project in Longreach where a complex partnership between State and Commonwealth Governments, Regional Council, local communities and landowners came together to solve a local infrastructure problem.
- We also hear from Graham Webb on responsibilities accountants have while acting for clients where they become aware of a potentially illegal act.
- Gino Malacco from our Sydney office updates us on a recent tax case where the residency test for foreign incorporated companies was questioned.
- Peter Pryn from Melbourne also reminds us that ASIC is overseeing the implementation of new accounting standards.
- We report on our new international membership with PrimeGlobal as well as our new office opening in Ormiston, Brisbane.

While the professional life of accountants is constantly being challenged by changes in legislation, economic cycles and client profitability – another significant change is with us right now with the emergence of Amazon and other ecommerce companies.

While Amazon, Ebay, Jio and Alibaba may sound like an episode of Star Wars, it is the new online commerce sweeping the world.

Amazon has said it will open one of its $1 billion distribution centres in Australia within the next two years. This is likely to have an impact on all Australian retailers and consumers. Amazon is a huge business that started out as an online bookstore and is now referred to as “the everything store”. The company has used technology and innovative ideas to cut the price of goods and services to the consumer; for example, they are experimenting with drone delivery of parcels.

Amazon is currently capturing more than 50% of all online sales in the US and its private label portfolios are increasing market share exponentially.

Analysts are tipping that the company will invest more on TV shows and TV advertising than any other business globally.

Forecasts are that Amazon could reach $4bn in sales in Australia within five years. This is equivalent to 15% of current online retail spending or 1.1% of total domestic retail sales. This will pose a large threat and challenge to retailers such as Harvey Norman, Myers, Woolworths and Coles.

Recently, Alan Kohler referred to it as the coming of the "fourth Industrial Revolution". He explains that it is the final transfer of power from producers to consumers. This is a change in the core business model of employment and shareholder returns to customer service.

Alan was referring to Australian corporates where business is built for shareholders and staff. In this core business model, 75% of profits after tax, on average, are paid out as dividends and the balance goes as executive pay.

While Amazon is yet to pay a dividend to shareholders, its profit of US$2.37bn on sales of $US136bn is a tiny margin of 1.7%. But the share price has gone from $US600 to $US900 in the past 12 months and giving market capitalisation of $US570bn – more than Australia’s entire banking sector.

Within this new Industrial Revolution, Amazon's e-commerce innovation allows transactions to occur with one click using stored customer details for validation. The company has built a marketplace that provides an instant stepping stone to any seller – and to anywhere in the world. The worldwide sellers are able to upload products directly onto the Amazon site.

On the more social front, plenty has also been happening with fun runs in Melbourne, a client cruise in Sydney, swimming in Brisbane and other events enjoyed by many people across the Hall Chadwick group.

Please enjoy this issue of the Hall Chadwick Association newsletter.

Brendan Vaughan

Fencing in regional economic development

Contributed by:
Andrew Perkins,
Director at Williams Hall Chadwick, Brisbane

In December 2016, the Longreach Regional Council was successful with a proposal to the Queensland State Government for an innovative Wild Dog Exclusion Fence Scheme. In a press release on the 1st of December, Queensland Premier Annastacia Palaszczuk said "900,000 hectares of productive grazing land, or around 22 per cent of the Longreach region, would be protected from wild dog predation under the scheme." Longreach Regional Council Mayor, Ed Warren said "It's no exaggeration to say this scheme will revitalise the sheep and wool industry, and the economic prosperity of our region."

The plan put forward by the Longreach Regional Council (LRC) to State Government was for a loan totalling $17.9 million from the Queensland Treasury Corporation (QTC). LRC will work with individual rate payers who have made a successful application to have a fence constructed on their property, either as part of a cluster group or for their property alone. LRC will fund the construction of the fence and once complete, the asset will be transferred to the rate payer under a special rate agreement. The rate payer will then pay a special rate in addition to their normal property rates for a period of 20 years. Payments from individual rate payers reflect the loan terms negotiated between LRC and QTC. From LRC's perspective the asset of the fence construction is then converted to a receivable with a corresponding liability to QTC.

A detailed Business Case was prepared by LRC with assistance from Williams Hall Chadwick to help secure the funding. The model was based on similar regional infrastructure models used in the past such as the roll out of electrification in regional areas in the 1960's and 1970's, where the cost of the regional SWER lines was paid for by local councils and recovered in a special rate charge. In the process isolated land owners were able to move from diesel generation to reliable energy on demand. The funding enabled a barrier of up-front capital expense, to be operationalised as an annual rate charge. The same applies to the exclusion fence concept, where graziers who have been impacted by drought and dog predation have been reticent to take on further private borrowings, are able to make improvements to their properties and operationalise that expense.

From an economic perspective, providing a mechanism to enable exclusion fencing in the region will bring considerable regional benefits in terms of increased jobs, increased profitability of enterprises and other benefits. An illustration of these benefits is shown below.

- 2,500km of wild dog exclusion fencing to be built on ratepayers land protecting 900,000ha (22% of the Longreach Region) of productive grazing land from wild dog predation.
- An increase of 200,000 sheep in the region (an increase of approximately 40% over current numbers) over 5 years with associated increase in jobs related to shearing, crutching, contracting, lamb marking and associated sheep animal husbandry jobs. Over 10 years there is potential for sheep numbers to increase by a further 200,000 as other producers see the benefits created from exclusion fencing and "close in" further clusters.

- An increase of 130 jobs in the region and a potential increase in population of 500 people related to this increase in jobs representing a population increase of 12% over the current population in the region of 4,300 people. This will help turn around population decline particularly in the smaller communities.
- A potential increase in gross regional revenue of circa $40,000,000 per annum related to increase sheep revenue as well as new jobs and other regional service revenue.
- A reduction in stress and mental health issues for primary producers dealing with dog predation and consequent animal welfare issues and an associated feeling of a loss of control over their environment.
- An improvement in biosecurity control over the whole LRC region (4,000,000 ha) through increased control over the movement of domestic, pest and native animals between properties and across the region.

In addition to the LRC exclusion fence scheme another "cluster fencing" scheme is being managed by the Remote Area Planning and Development (RAPAD). In 2016 RAPAD, operating through the Queensland Feral Pest Initiative (QFPI), was successful in its bid to deliver a project under the Australian Government Pest Animals and Weeds (AGPAW) program for cluster fencing arrangements in areas with high wild dog density.

The RAPAD program provides approximately 35% grant funding for clusters of properties to come together and build a fence enclosing the whole cluster, with the balance of funding by the landholder. The area inside the fence is then managed intensely to remove wild dogs. RAPAD comments on the fencing program say that "the funding is about more than just a fence, it is about:

- creating jobs in the region both directly, and indirectly along the supply chain and via the multipliers effect throughout regional communities.
- empowering people and giving them back control of their time, finances and wellbeing.
- delivering regional prosperity through reduced credit problems.
- growing employment opportunities and full sporting teams.
- enabling people to become better equipped to manage total grazing pressure and withstand future drought events.

The long term goal is for this funding to be the catalyst for growing jobs and achieving significant improvement in the profitability of regional businesses (both rural and non-rural) through the demonstration of the economic, social and environmental benefit of cluster fencing.

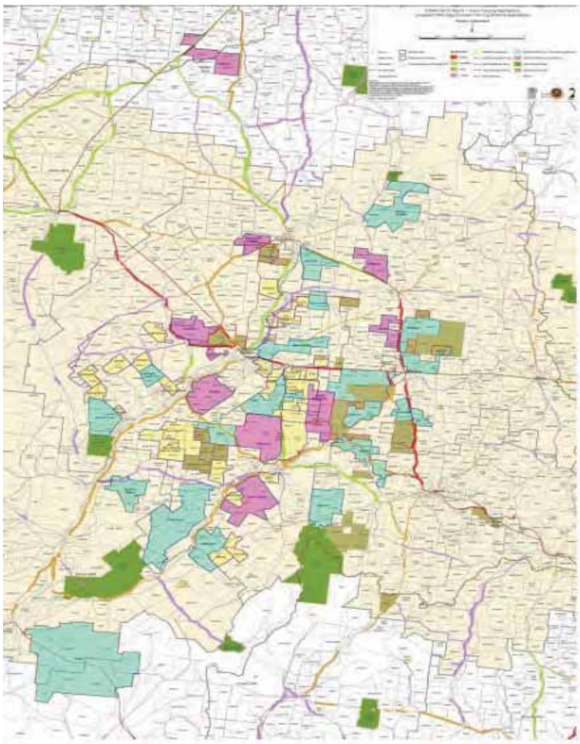
For those not familiar with exclusion fencing, the fence construction is a minimum of 1.5m high and made of fencing material that utilises a rigid knot design with an apron on the ground to prevent dogs going under the fence.

Adjacent is an example of an exclusion fence. Below is a map of areas of exclusion fencing in the Central West of Queensland.

In time the combination of the RAPAD cluster fences, the LRC exclusion fence scheme and exclusion fences constructed by landowners outside of these two schemes will start to 'fill' in the Central-West. This will mean in time that wild dogs will not be able to move freely around the region and it will make control much more achievable. For a first hand view on how the fencing program is working hear from John Hain on youtube and for a drone fly over a fence have a look at this youtube video.

In addition to working with LRC on the Business Case, Williams Hall Chadwick is working with both RAPAD and LRC on a Monitoring, Evaluation, Reporting and Improvement (MERI) program that will quantify the costs and benefits of the schemes and provide a transparent view on these programs from an economic and social perspective. Assisting with the MERI program is Dr Gerry Roberts who is a long time Longreach resident with significant MERI experience and local knowledge of the impacts of wild dog predation.

The LRC Wild Dog Exclusion Fence Scheme and the RAPAD QFPI cluster fencing program are great examples of partnerships between State and Commonwealth Governments, Regional Councils, local communities and landowners working together to solve problems that have direct impacts on the financial viability of the primary production enterprise, but also have significant regional ramifications for employment, population, schools and community survival.



A map of areas of exclusion fencing in the Central West of Queensland.

Fence construction in the Central West of Queensland.

Non-compliance with laws and regulations – new responsibilities for all accountants

Contributed by:
Graham Webb,
Partner at Hall Chadwick, Sydney

The responsibilities of every accountant and auditor over non-compliance with laws and regulations are about to increase significantly.

Changes to the Code of Ethics that raise the ethical bar for the Australian accounting profession and provide enhanced public protection against instances of non-compliance with laws and regulations which result in fraud, corruption, bribery, money-laundering, and illegal securities trading are reflected in a new exposure draft released by APESB.

Non-compliance with laws and regulations comprises acts of omission or commission, intentional or unintentional, committed by a client, or by those charged with governance, by management or by individuals working for or under the direction of a client that are contrary to prevailing laws and regulations. In shorthand, it's known as NOCLAR.

Proposed new ethical requirements apply to all categories of professional accountants, including auditors, professional accountants in public practice and in entities, including those in businesses, government, education, and the not-for-profit sector.

The proposals set out a framework to guide accountants in what actions to take in the public interest when they become aware of a potential illegal act committed by a client or employer.

Confidentiality requirements in the code have been revised to require an accountant to determine whether non-compliance needs to be disclosed to an appropriate regulatory authority.

It will no longer be appropriate to ignore non-compliance or just to resign.

Responsibilities under the code differ depending on whether you are:

- A professional accountant in public practice providing professional services other than audits of financial statements
- An auditor undertaking an audit of financial statements
- A professional accountant employed by an entity
- A 'senior professional accountant'

A senior professional accountant is described as a director, officer, or senior employee able to expert significant influence over, and make decisions regarding the acquisition, deployment and control of, an entity's human, financial, technological, physical and intangible resources.

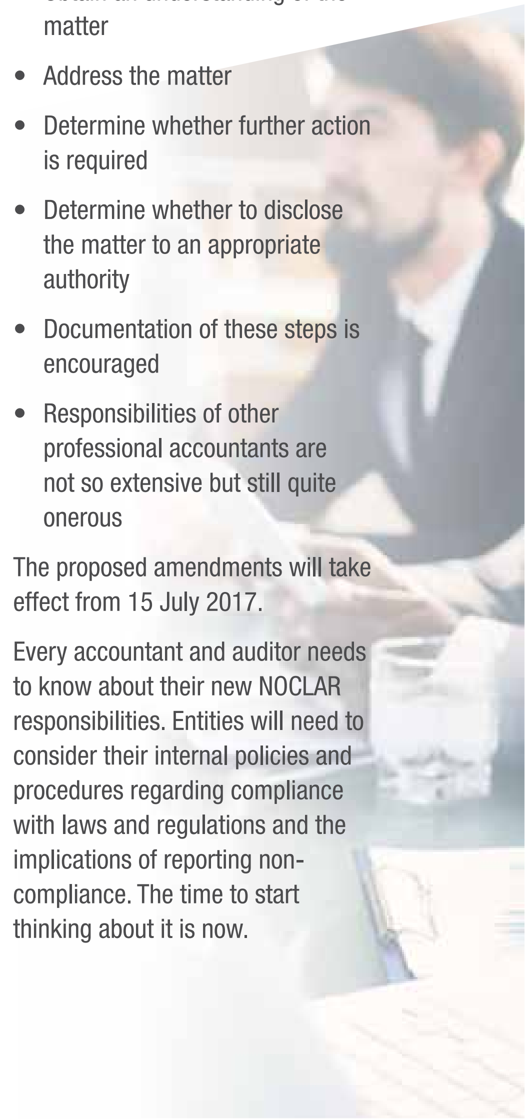
Because of their roles, positions and spheres of influence, there is a greater expectation for them to take whatever action is appropriate in the public interest to respond to non-compliance or suspected noncompliance.

Their responsibilities require them to:

- Obtain an understanding of the matter
- Address the matter
- Determine whether further action is required
- Determine whether to disclose the matter to an appropriate authority
- Documentation of these steps is encouraged
- Responsibilities of other professional accountants are not so extensive but still quite onerous

The proposed amendments will take effect from 15 July 2017.

Every accountant and auditor needs to know about their new NOCLAR responsibilities. Entities will need to consider their internal policies and procedures regarding compliance with laws and regulations and the implications of reporting non-compliance. The time to start thinking about it is now.



The time to start thinking about it is now!

Bywater Investments Ltd v Commissioner of Taxation; Hua Wang Bank Berhad v Commissioner of Taxation: Where does the Company keep house and do business?

Contributed by:
Gino Malacco,
Partner at Hall Chadwick, Sydney

On 15 March 2017 the ATO withdrew Taxation Ruling TR 2004/15 and released draft Taxation Ruling TR 2017/D2 in response to the High Court decision of Bywater Investments Ltd v Commissioner of Taxation; Hua Wang Bank Berhad v Commissioner of Taxation [2016] HCA 45 ("**Bywater**").

TR 2004/15 was the ATO's earlier ruling on the application of the CM&C test of residence for foreign incorporated companies. The ruling states that the test of residency for a company not incorporated in Australia consists of two requirements: the company must be carrying on business in Australia and it must have its central management and control (CM&C) located in Australia. A company not incorporated in Australia and thus not satisfying the first test of residency must have its CM&C in Australia or have the majority of shareholders resident in Australia coupled with the carrying on of a business in Australia before it is held to be a resident.

The Commissioner's position was that the act of "carrying on a business in Australia" needed to exist before the CM&C test was satisfied in order for a foreign incorporated company to be deemed a tax resident of Australia. In the Commissioner's view, there was no need to determine the location of the company's CM&C, separate from the consideration of whether the company carried on business in Australia, if the company did not carry on business in Australia.

In essence, previously the ATO's position in TR 2004/15 was that CM&C is usually exercised by the company's board and therefore the place where the board meets is highly relevant in determining where CM&C is located. TR 2017/D2 sets out the ATO's revised view that the place where the board meets is **NOT** highly relevant in determining where CM&C is located. The draft ruling will apply from **15 March 2017**.

What does "Bywater" tell you?

The facts in Bywater were complex but, relevantly, the taxpayer company was registered overseas and its directors resided abroad. The directors' meetings were also held outside of Australia. The directors, however, acted on the instructions from a Sydney based accountant (Mr Gould). The taxpayer argued that the CM&C was exercised abroad on the basis that the directors of each taxpayer were resident abroad, and meetings of those directors were held abroad.

The High Court rejected this approach and found that the taxpayers' "real business" was conducted in Sydney by Mr Gould, and the directors of the taxpayer exercised no independent judgement in the discharge of their offices but instead the directors merely "rubber-stamp" decisions made by Mr Gould in Australia.

The Court held that companies incorporated overseas were residents of Australia for tax purposes on the basis that the CM&C was in Sydney. This was because the arrangements provided by Mr Gould in reality meant that the activities of the company were directed from Australia notwithstanding the taxpayer was resident overseas, which was where the directors were resident and where the director's meetings were held. The decision confirmed that the residency test should be undertaken by considering the actual CM&C of the taxpayer.

What is the likely effect after "Bywater"?

Now the determination of where central management and control is exercised as a question of fact was enunciated in Bywater where the Court held that CM&C of a company is always part of carrying on the company's business, so if the CM&C of a foreign incorporated company is in Australia, then the company

will be resident in Australia. The ATO will no longer accept the previous presumption that the CM&C could be in Australia without the company carrying on business in Australia, thereby negating the foreign incorporated company being a tax resident of Australia.

Given the decision of Bywater, the ATO has now expanded the scope of the definition of resident by concluding that if a company has its CM&C in Australia, and it carries on business (whether in Australia or not), it will be taken to carry on business in Australia as a result of its CM&C being in Australia. It is not necessary for any part of the actual trading or investment operations to take place in Australia, as the CM&C activities are of themselves a part of carry on the business.

This change in approach means that if the CM&C of a foreign incorporated company is in Australia then the company will be tax resident in Australia.

For instance, a foreign incorporated subsidiary, which is not incorporated in Australia, could be treated as a resident of Australia if the control and direction of the foreign incorporated subsidiary is determined to be in Australia, even though all of its operational activities are conducted outside of Australia.

However, if the foreign incorporated subsidiary is to not be deemed an Australian resident for taxation purposes, then it is critical that the foreign incorporated subsidiary is controlled by the director of the foreign incorporated subsidiary going forward, with that Director having the proper authority so that the foreign incorporated subsidiary is not taken to carry on business in Australia through its CM&C being in Australia.

Directors and shareholders of foreign incorporated companies will need to consider the implications of the Bywater decision and TR 2017/D2 to ensure foreign companies are not taxed as resident of Australia.

Should you wish to discuss your tax queries please contact **Gino Malacco** of Hall Chadwick Sydney on **02 9263 2600**
gmalacco@hallchadwick.com.au

Harsh reminder from ASIC on new accounting standards

Contributed by:
Peter Pryn,
Director at Hall Chadwick Melbourne

ASIC has issued a reminder that three new accounting standards coming into effect over the next two years will have the greatest impact on financial reporting since the adoption of the International Financial Reporting Standards (IFRS).

The three major accounting standards being introduced are AASB 9 Financial Instruments, AASB 15 Revenue from Contracts with Customers and AASB 16 Leases.

The first two will apply from 1 January 2018 and the third will apply from 1 January 2019; however, early adoption is permitted.

The three new standards will significantly affect the reporting of revenue, the values of financial instruments, loan loss provisions and the impact of lease arrangements.

"We remind directors and management of the importance of planning for the new standards and informing investors and other financial report users of the impact on reported results," ASIC Commissioner John Price said.

"Given the extent of the changes to financial reporting, it is important to determine the extent of any impact now and to put in place implementation plans for these new standards. Public disclosure on the impact of the standards and timely implementation is important for investors and to retain market confidence."

According to ASIC, the new standards will have the greatest impact on financial reporting since the IFRS were adopted in 2005, and for some companies the impact could be even more significant than was the case with the adoption of the IFRS.

ASIC released an accompanying list of matters that preparers of financial reports should consider.

These include required system changes, business impacts, impacts on compliance with financial requirements, disclosures required in financial reports prior to the effective dates of the standards, possible continuous disclosure obligations, and the impact on any fundraising or other transaction documents.

Should you wish to discuss your queries please contact
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Our new membership with PrimeGlobal

Contributed by:
David Lissauer,
Director at Hall Chadwick Melbourne

Hall Chadwick is now a member of PrimeGlobal, one of the 5 largest associations of independent accounting firms in the world, comprised of over 300 highly successful independent public accounting firms with a combined annual revenue of more than US$2 billion.

PrimeGlobal's independent member firms house a combined total of over 2,000 partners, 14,000 employees, and more than 850 offices in 85 countries around the globe. PrimeGlobal provides its members with tools and resources to help them furnish superior accounting, auditing, tax and management services to clients around the globe.

Members of PrimeGlobal are typically full service, regional, public accounting and management consulting firms who share a common culture that breeds robust member collaboration and professional support while promoting individual firm growth and success.

Through PrimeGlobal, independent member firms are able to offer the strength and capabilities of a large, worldwide organization with technical depth and geographic reach impossible for a local firm alone.

PrimeGlobal is headquartered in Georgia USA and has regional offices for member firms based in Asia Pacific & Oceania - Europe, Middle East & Africa - Latin America & Caribbean and North America.

Hall Chadwick Melbourne Director, Robert Lissauer is a current Board Member of PrimeGlobal Asia Pacific & Oceania.

Find out more on the PrimeGlobal website.

Williams Hall Chadwick merger with DJ Grewar and Co

Contributed by:
Andrew Perkins,
Director at Williams Hall Chadwick, Brisbane

On the 31st March 2017, Williams Hall Chadwick completed a merger with DJ Grewar and Co CPA based at Ormiston on the Bayside of Brisbane. DJ Grewar and Co was founded by Derek Grewar over 20 years ago and has grown to a substantial practice in the Bayside area. Williams Hall Chadwick has existing staff and clients in the area which added to the benefits of a merger of the two practices.

The overriding theme in the merger between the practices is "business as usual" with the DJ Grewar Practice retaining the name and Derek Grewar remaining as a Director of the practice. The resources of Williams Hall Chadwick will be available to the DJ Grewar clients where there is a need for a broader range of services or for particular special projects or transactions.

We are excited about this transition and look forward to growing the practice in the Bayside area of Brisbane with the ongoing support and professionalism of Derek Grewar. Details of the address and contact details for the practice are included at the end of the newsletter.

Managers' Conference in Brisbane

Contributed by:
Stephen Byrnes,
Associate at Williams Hall Chadwick, Brisbane

The annual National Managers' Conference took place in Brisbane on 24 and 25 March 2017.

The event, hosted by Williams Hall Chadwick, saw Managers from the Brisbane, Sydney and Melbourne Association firms escape the daily grind to attend the second conference of this kind.

The Conference aims to bring together the emerging talent of the Hall Chadwick Association and equip them with the skills needed to become the future leaders of the firms.

The Conference entailed a combination of hard and soft skill sessions ranging from advanced level case studies, guidance on how to better manage staff and new initiatives developed within the Association.

After a long and productive day in the office, there was an opportunity to let off some steam enjoying Brisbane's nightlife at Blackbird Bar & Grill.

The second day included CityCat sightseeing on the Brisbane River, disembarking at the Breakfast Creek Hotel just in time for the tapping of the XXXX wooden keg. Following lunch it was then time for the visitors to head back to the airport for their journey home.

Feedback from the Conference highlighted that by working and socialising with colleagues, the culture of the Association has benefited greatly. There were also a number of enthusiastic suggestions for the conference next year!

> *"By working and socialising with colleagues, the culture of the Hall Chadwick Association has benefited greatly"*

Brisbane swim for Motor Neurone Disease - best result to date

Contributed by: Brett Gillies, Director at Hall Chadwick, Brisbane

Williams Hall Chadwick participated in the 8th annual MND (Motor Neurone Disease) & Me Foundation and MW Recruitment Swimming Carnival on 3rd March 2017 at the Valley Pool in Brisbane. The MND and Me Foundation supports people and their families living with MND in Queensland.

The Foundation delivers support programs and funds research into treatments and a cure for MND. Over $20,000 was raised on the night which will be donated to MND and ME Foundation.

Williams Hall Chadwick had over 50 staff and family members attend and compete against other accounting, law firms and corporates. As a team we finished in 2nd place - this is our best result to date.

Andrew Perkins, Brett Gillies and Stephen Byrnes represented the firm in the 50 metre freestyle partners' race.

Michael Williams lead the Williams Hall Chadwick 'dream team' relay which also included Charlie Williams, Jeff Williams and Benny Williams.

The event included a charity auction where firms could bid for a number of ex-Olympic swimmers, including Susie O'Neill, Kendrick Monk, Billy Miller and Nick Darcy.

We had the highest bid for ex-Olympian Nick D'Arcy who anchored the WHC team home for the win in the celebrity relay - another trophy for reception!

Thank you again to everyone who swam and came along in support.

Following the carnival, a presentation was made to the CEO of the MND and Me Foundation, Mr Paul Olds.

Williams Hall Chadwick were the winners of the celebrity relay.

Congratulations!

Accountants on the Run at Run for the Kids 2017

Contributed by: Caroline Redman, Marketing Manager at Hall Chadwick Melbourne

Wild weather didn't dampen the spirits of Hall Chadwick Melbourne's team to start Run for the Kids on Sunday 9th April 2017.

Over 26,000 committed supporters took part in the 12th annual Herald Sun/ City Link event and raised $1.6m needed funds for the Royal Children's Hospital Good Friday Appeal.

Amongst the fittest and fastest, the prams and strollers, the elaborate costumes and get-ups were our entrants in Hall Chadwick Melbourne sponsored Accountants on the Run team singlets.

The 10 member team started as runners and walkers over the short and long courses.

A great morning for a wonderful cause supporting the Royal Children's Hospital.

Celebrating International Women's Day at Hall Chadwick Melbourne

Contributed by: Caroline Redman, Marketing Manager at Hall Chadwick Melbourne

We proudly acknowledged and celebrated the contributions and achievements of the women in our firm on International Women's Day.

Our team of women accountants, administration and support staff came together and shared some great stories over lunch on Wednesday 8th March 2017.

Hall Chadwick Melbourne Director Peter Pryn welcomed the team and spoke of how he has witnessed the growth in the representation of women in the accounting profession to the benefit of firms and the clients they serve. It still remains a challenge for most, if not all firms, to balance gender at partner level.

We look forward to celebrating the achievements of our women team members on an annual basis, at the very least!

Brisbane's Great South Run

Contributed by: Beata Wojak,
Marketing Coordinator at Hall Chadwick, Sydney

Shahin Hussain, Partner of Insolvency and Business Recovery office in Brisbane, has recently participated in Brisbane's Great Southern Run raising funds for charity.

Brisbane's Great South Run includes a Half Marathon, 10km run, 5km run and 2.6km kids dash. All races start at Col Bennet Park Algester before heading onto the newly widened and upgraded Paradise Road course which traces its way through a scenic bushland setting alongside Oxley Creek.

There were approximately 1500 runners who entered the Brisbane's Great South Run.

According to Shahin the event was very well organised and he looks forward to entering the competition in 2018 encouraging participation among other Hall Chadwick staff.

Over the last two events the sponsors of Brisbane's Great Southern Run have donated $30,000 to the following organisations.

- RizeUp Australia
- Women's Legal Service Queensland,
- Bernie Banton Foundation
- Rotary Club of Sunnybank Hills
- Local clubs and sporting groups

Well done to Shahin!




Annual Client Cruise - Sydney

Contributed by: Beata Wojak,
Marketing Coordinator at Hall Chadwick, Sydney

In March 2017, Hall Chadwick Sydney held their Annual Client Cruise for an evening of networking and entertainment on Sydney Harbour.

This annual event is always a great opportunity to thank our clients for their ongoing support. It was fantastic to see so many industry leaders come together, enjoying themselves.

We look forward to the next client cruise in 2018.

Find out how we can help -
Call a Hall Chadwick office near you

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