

Selling accountancy fees? Here's how to do it



Full - You sell the practice as a going concern lock, stock and barrel. Goodwill or shares



Partial - You sell a batch of clients fitting a certain criteria. Goodwill only



Shares - Buyer takes ownership of your limited company. Seamless from client aspect but legally complex



Goodwill - Buyer pays for goodwill. More disruptive for clients but legally straightforward