

2012 Training Programme

CPD Courses

from only £49 plus VAT







Professional Development Courses

from only £55 plus VAT



Mix and match...

-  Individual courses
-  Flexible season tickets
-  Membership - unlimited places on all courses
-  Online options

Billericay • Bracknell • Bury St Edmunds • Gravesend • Hatfield
High Wycombe • Ipswich • London • Milton Keynes • Newbury
Norwich • Southend • Tunbridge Wells • Watford

Your local programme

Not only do you have access to a high quality CPD training programme near to you, there is also a programme of practical training for all members of your team.

Membership - three great options offering unbeatable value and flexibility!

Membership

Membership of a training group allows you to send as many staff as you wish on the courses at any venue included in the CPD and Professional Development course programmes outlined in this brochure - at no extra cost (on hands-on IT courses a small supplement will be charged). In addition to this you also receive many membership benefits:

- Unlimited access to a programme of 12 CPD courses online (see page 28) so if you can't make a course or a date it may be available online at no extra charge!
- Every quarter you will receive a PDF of our quarterly Audit and Tax Technical Update newsletter, helping to keep your team up to date with a summary of the changes in audit, accountancy and tax rules and regulations
- 25% discount for every place booked on our specialist courses and conferences
- 25% discount on our management training courses
- 25% discount on live and recorded webinars
- 25% discount on our online professional development courses
- 10% discount on our other products and services from file reviews to technical manuals to marketing products
- Attend any CPD course in other local programmes at the season ticket price of £49 per place

Fees

The membership fee for 2012 is £150 per firm plus £370 per partner and senior member of staff and £260 per trainee or junior member of staff*. You can pay by fixed monthly payments and you can join at any time - the fee will be pro rated to reflect the courses you have missed.

MembershipPLUS

MembershipPLUS allows you to attend Mercia courses nationwide; including our specialist courses and various one day conferences. You will receive all of the benefits of membership (as described left), plus:

- Unlimited places on CPD and Professional Development course programmes in other areas of the country at no extra cost
- Unlimited places on our specialist courses and one day conferences are included in your subscription and normally cost between £90 and £295 per place. (A £50 per delegate fee will be charged on full day courses and conferences where lunch is provided).
- Free access to recorded webinars

To view the wide range of courses that will be available to you and your team visit www.mercia-group.co.uk and select 'courses' or use your login if you are already registered.

Fees

The membershipPLUS fee for 2012 is £350 per firm plus £555 per partner and senior member of staff and £260 per trainee or junior member of staff*. You can pay by fixed monthly payments and you can join at any time - the fee will be pro rated to reflect the courses you have missed.

CPD membership

If you would prefer your membership only to cover CPD courses then this may be the perfect solution for you. As a CPD member you would be entitled to send as many senior staff as you wish on the courses included in the CPD course programme outlined within this brochure at no extra cost. In addition you will also receive:

- Unlimited access to a programme of 12 CPD courses online (see page 28) so if you can't make a course or a date it may be available online at no extra charge!
- A PDF of our quarterly Audit and Tax Technical Update newsletter, helping to keep your team up to date with a summary of the changes in audit, accountancy and tax rules and regulations
- 25% discount vouchers for places on our specialist courses and conferences - which normally cost between £90 and £295 per place. The number of vouchers will be equal to the number of partners and senior members of staff
- Attend any CPD course in other local programmes at the season ticket price of £49 per place

If you wish to send members of staff on the Professional Development courses, places can be booked on a pay as you go basis and the cost is as detailed on the individual course outlines.

Fees

The CPD membership fee for 2012 is £150 per firm plus £370 per partner and senior member of staff*. You can pay by fixed monthly payments and you can join at any time - the fee will be pro rated to reflect the courses you have missed.

**All staff involved in chargeable work should be included and not just those who will be attending courses. Any staff working 20 hours or less per week should be included as a half. Partners / principals / directors are treated as full time regardless of the number of hours worked.*

If you would like to renew your membership subscription, or subscribe for the first time, you now need to complete and return the application form on page 29. If before doing so, you would like to discuss the options available please contact Emily Bailey on 0116 2581200.

Pay as you go options

Flexible season ticket

10 or more places £49 plus VAT per place

6 – 9 places £60 plus VAT per place

1 – 5 places £95 plus VAT per place

Our flexible season ticket costs £490 plus VAT for 10 CPD places. Any additional courses cost just £49 plus VAT per place even if they are subsequently booked later in the programme. The season ticket is very flexible, you can send one person on 10 courses, 10 people on one course or any other combination – the choice is yours. You can even attend any venue!

For those practices who need less than 10 places, a season ticket for 6 to 9 places can be purchased at a cost of £60 plus VAT per place. Once again the places can be spread over the courses in whatever way you want – 6 places on one course, one place on 6 courses or any other combination.

A season ticket option is not available for our professional development courses or any of our specialist courses or conferences.

Individual courses

Our CPD and professional development courses can be attended on an ad hoc basis whereby you only pay for the courses you book on to.

CPD courses

From £95 plus VAT per place

Course outlines are detailed on pages 5 to 9.

In addition to the courses included in this brochure we also run a spring and autumn programme of specialist courses which can be attended on an ad hoc basis. Prices start from £90 plus VAT.

Professional development courses

From £55 plus VAT per place

These courses are designed to teach the basic skills required in a professional office and whilst they will generally be more suitable for trainees and other junior members of staff, some of the courses will be relevant for more experienced members of staff.

Prices are detailed on the individual course outlines on pages 13 to 26.

Online training

Digital CPD subscription

As a digital subscriber you will be given online access on a monthly basis to our selection of 12 popular CPD courses.

A list of the 12 courses available throughout 2012 is given on page 28. However if you were to subscribe during the year an up to date programme of courses available for the next 12 months can be found on our website at www.mercia-group.co.uk/digital

The cost of digital subscription is based upon the size of your practice and for 2012 is £250 per firm and £155 per partner and senior member of staff*.

If you would like to enrol as a digital subscriber you can do this either by using the application form on page 28 or by enrolling online.

Individual CPD courses online

The online CPD courses can also be purchased individually. The cost per course is based on the number of partners in your practice:

- Sole practitioner £60
- 2 – 4 partners £145
- 5 – 9 partners £270
- 10 and more partners £545

Webinars

We now offer an extensive programme of webinars – one hour live and interactive seminars online. The programme is planned on a rolling basis and an up to date list of forthcoming webinars can be found on our website at www.mercia-group.co.uk/webinars

Each webinar costs £75 plus VAT per participant or £225 plus VAT for three or more participants.

If you can't make the date of one of our live webinars, pre-recorded versions are available.

Online professional development courses

If it is not possible for a member of your team to attend one of the actual courses, due to timing, location or other factors, we now have some of our professional development courses available online.

For full details of the courses available and the cost please visit our website at www.mercia-group.co.uk/digital

If you would like to enrol on any of our CPD or Professional Development courses please use the booking forms at the back of the brochure or alternatively visit our website and book online. Our online courses should all be booked via our website.



Mercia is recognised by the ACCA as an approved training provider. All of our courses qualify for CPD hours as required by all UK accountancy bodies.

Venues

Billericay

Stock Brook Country Club, Queens Park Avenue,
Stock, Billericay, Essex CM12 0SP
T: 01277 653616 W: www.stockbrook.com

Bracknell

Blue Mountain Golf Centre, Wood Lane, Binfield, Berkshire RG42 4EX
T: 01344 300200 W: www.bluemountaingolf.co.uk

Bury St Edmunds

Ravenwood Hall Hotel, Rougham, Bury St Edmunds IP30 9JA
T: 01359 270345 W: www.ravenwoodhall.co.uk

Gravesend

Best Western Manor Hotel, Hever Court Road,
Singlewell, Gravesend, Kent DA12 5UQ
T: 01474 353100 W: www.bw-manorhotel.co.uk

Hatfield

Hatfield Oak Hotel, Roehyde Way, Hatfield, Hertfordshire AL10 9AF
T: 01707 275701 W: www.hotels-hatfield.com

High Wycombe

Adams Park Conference Centre, Wycombe Wanderers Football Club,
Hillbottom Road, High Wycombe, Bucks HP12 4HJ
T: 01494 472100 W: www.adamspark.co.uk

Ipswich

Holiday Inn Ipswich, London Road, Ipswich, Suffolk IP2 0UA
T: 0871 942 9045 W: www.holiday-inn.com

London

Grand Connaught Rooms
Great Queen Street, Covent Garden, London WC2B 5DA
T: 0207 405 7811 W: www.principal-hayley.com

Milton Keynes

Kents Hill Park, Training and Conference Centre, Timbold Drive,
Milton Keynes, Buckinghamshire, MK7 6TT
T: 01908 358 000 W: www.kentshillpark.com

Newbury

Newbury Rugby Football Club, Monks Lane, Newbury, Berks, RG14 7RW
T: 01635 230023 W: www.newburyrfc.co.uk

Norwich

Holiday Inn, Norwich North, Cromer Road, Norwich NR6 6JA
T: 01603 401544 W: www.holiday-inn.com

Southend

Saxon Hall, Southend Masonic Centre Ltd, Aviation Way
Southend-on-Sea, Essex SS2 6UN
T: 01702 545 554 W: www.saxonhall.co.uk

Tunbridge Wells

The Spa Hotel, Mount Ephraim, Tunbridge Wells, Kent TN4 8XJ
T: 01892 520331 W: www.spahotel.co.uk

Watford

Mercure London Watford, A41, Watford By-Pass, Watford,
Hertfordshire WD25 8JH
T: 0208 901 0000 W: www.ramadajarvis.co.uk

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a 20% administration charge. All cancellations must be in writing.

Transfers and late bookings: If you wish to transfer and attend an alternative venue, 7 working days notice must be given in writing. When shorter notice is given, Mercia reserve the right to charge a £25 plus VAT administrative fee or refuse the request.

CPD Course Programme

Page No	Course	Billericay	Bracknell
5	Personal and Employment Tax Update	12 Mar pm	18 Apr am
5	Accountancy Update and Current Issues	28 Mar pm	29 Nov am
5	Audit Update and Current Issues	24 Apr pm	18 Apr pm
6	Business Tax: Problem Areas	10 May pm	29 May am
6	Audit and Accounts of Group Companies	22 May pm	-
6	Capital Taxes and the Family Company	11 Jun pm	13 Jun am
7	The Link between Accounting Standards and Tax Treatment	26 Jun pm	13 Jun pm
7	Finance Act 2012	17 Sep pm	2 Oct am
7	Turning Prospects into Clients	25 Sep pm	-
8	Tax, Legal and Accounting Implications of Transactions between a Company and its Directors	15 Oct pm	2 Oct pm
8	Audit and Non Audit Reports: Avoiding the Pitfalls	31 Oct pm	-
8	Topical Tax Issues	19 Nov pm	29 May pm
9	VAT Update and Problem Areas	10 Dec pm	29 Nov pm
Timings		2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm

Bury St Edmunds	Gravesend	Hatfield	High Wycombe	Ipswich	London	Milton Keynes	Newbury	Norwich	Southend	Tunbridge Wells	Watford
5 Mar pm	28 Feb pm	9 Feb pm	13 Feb pm	8 Feb am & pm	1 Mar am & pm	29 Feb pm	8 Mar pm	7 Feb pm	6 Mar pm	27 Feb pm	14 Feb pm
20 Mar pm	22 Mar pm	6 Mar pm	28 Feb pm	13 Mar am & pm	27 Mar am & pm	26 Mar pm	14 Nov pm	12 Mar pm	21 Mar pm	19 Mar pm	27 Mar pm
-	17 Apr pm	-	23 Apr pm	18 Apr am & pm	17 Apr am & pm	19 Apr pm	19 Apr pm	25 Apr pm	-	23 Apr pm	25 Apr pm
25 Apr pm	16 May pm	31 May pm	1 May pm	14 Jun am & pm	15 May am & pm	9 May pm	22 May pm	13 Jun pm	17 May pm	14 May pm	8 May pm
29 May pm	-	-	16 May pm	-	24 May am & pm	-	-	23 May pm	-	-	30 May pm
27 Jun pm	12 Jun pm	-	19 Jul pm	17 Jul am & pm	26 Jun am & pm	3 Jul pm	18 Jul pm	16 Jul pm	18 Jun pm	25 Jun pm	21 Jun pm
14 Jun pm	-	-	18 Jun pm	-	12 Jun am & pm	19 Jun pm	-	27 Jun pm	-	-	-
18 Sep pm	19 Sep pm	4 Sep pm	20 Sep am & pm	26 Sep am & pm	3 Oct am & pm	13 Sep pm	1 Oct pm	25 Sep pm	27 Sep pm	3 Sep pm	24 Sep pm
-	-	-	4 Sep pm	-	11 Sep am & pm	-	-	-	-	-	-
24 Oct pm	4 Oct pm	3 Oct pm	25 Oct pm	16 Oct am & pm	17 Oct am & pm	18 Oct pm	15 Oct pm	23 Oct pm	29 Oct pm	8 Oct pm	30 Oct pm
8 Oct pm	22 Oct pm	-	10 Oct pm	7 Nov am & pm	1 Nov am & pm	9 Oct pm	30 Oct pm	6 Nov pm	-	29 Oct pm	23 Oct pm
29 Nov pm	20 Nov pm	12 Nov pm	11 Dec pm	20 Nov am & pm	28 Nov am & pm	6 Nov pm	3 Dec pm	22 Nov pm	21 Nov pm	19 Nov pm	13 Nov pm
8 Nov pm	12 Dec pm	3 Dec pm	21 Nov pm	4 Dec am & pm	11 Dec am & pm	10 Dec pm	27 Jun pm	3 Dec pm	5 Dec pm	10 Dec pm	27 Nov pm
2.00pm-5.15pm	2.00pm-5.15pm	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	2.00pm-5.15pm	1.30pm-4.45pm	2.00pm-5.15pm	2.00pm-5.15pm	2.00pm-5.15pm

Mercia reserves the right to vary the published programme

Personal and Employment Tax Update

Speaker: Pat Nown, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course will provide participants with a wide ranging and practical update on personal and employment tax matters. This will include a review of relevant problem areas.

There will be a particular emphasis on topical issues, recent developments and changes ahead.

The main individual tax areas to be covered are income tax and national insurance though related capital taxes issues will be included as appropriate.

CONTENT

The course will include:

- Income tax changes ahead for individuals and trusts
- PAYE and NIC developments and changes ahead
- P11d pitfalls and problem areas
- Employment benefit changes and recent tax cases
- Topical property investment matters including FHL and PPR
- Investment scheme changes and maximising related reliefs
- Tax credits – recent changes including developments towards the new Universal Tax credit
- New penalties and other administrative changes
- Other topical issues and developments including the new statutory residence test

CPD HOURS: 3

Billericay
12 Mar (pm)

Bracknell
18 Apr (am)

Bury St Edmunds
5 Mar (pm)

Gravesend
28 Feb (pm)

Hatfield
9 Feb (pm)

High Wycombe
13 Feb (pm)

Ipswich
8 Feb (am & pm)

London
1 Mar (am & pm)

Milton Keynes
29 Feb (pm)

Newbury
8 Mar (pm)

Norwich
7 Feb (pm)

Southend
6 Mar (pm)

Tunbridge Wells
27 Feb (pm)

Watford
14 Feb (pm)

Accountancy Update and Current Issues

Speaker: Bill Telford, Telford Financial Training or John Welsford

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

- Be aware of all Accounting Standards, Exposure Drafts and UITF Pronouncements issued since the last update course
- Understand which pronouncements affect them and the action that should be taken
- Understand any other pronouncements and discussion documents made during the period which affect accounting

CONTENT

The course will cover all publications by the Accounting Standards Board (ASB) issued since the last update course.

The precise content of the seminar will be determined nearer to the date of the course and will be available from Mercia on request.

CPD HOURS: 3 (Audit related: 3)

Billericay
28 Mar (pm)

Bracknell
29 Nov (am)

Bury St Edmunds
20 Mar (pm)

Gravesend
22 Mar (pm)

Hatfield
6 Mar (pm)

High Wycombe
28 Feb (pm)

Ipswich
13 Mar (am & pm)

London
27 Mar (am & pm)

Milton Keynes
26 Mar (pm)

Newbury
14 Nov (pm)

Norwich
12 Mar (pm)

Southend
21 Mar (pm)

Tunbridge Wells
19 Mar (pm)

Watford
27 Mar (pm)

Audit Update and Current Issues

Speaker: Andrew Güntert or David Gallagher, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

- Be aware of Government and EU proposals for the future of auditing in the UK
- Be aware of relevant Auditing Standards, Practice Notes, Technical Releases and other audit pronouncements issued since the previous update course, and understand the problems which have arisen from the implementation of the Clarified ISAs
- Understand which pronouncements affect them and the action that should be taken
- Be aware of common problem areas in the audit of owner managed businesses and how to avoid them

CONTENT

- Clarified ISAs: A review of the problems and pitfalls identified as a result of using the Clarified ISAs and practical guidance on how these can be overcome
- Latest guidance on owner managed business audits
- Revisions to Ethical Standards
- EC Proposals on the future of auditing and legislative plans published by BIS
- POB's annual report and QAD/ACCA/AIU feedback from visits

CPD HOURS: 3 (Audit related: 3)

Billericay
24 Apr (pm)

Bracknell
18 Apr (pm)

Bury St Edmunds
-

Gravesend
17 Apr (pm)

Hatfield
-

High Wycombe
23 Apr (pm)

Ipswich
18 Apr (am & pm)

London
17 Apr (am & pm)

Milton Keynes
19 Apr (pm)

Newbury
19 Apr (pm)

Norwich
25 Apr (pm)

Southend
-

Tunbridge Wells
23 Apr (pm)

Watford
25 Apr (pm)

Timings vary according to the venue. See pages 3-4 for details.

Business Tax: Problem Areas

Speaker: Phil Williams, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The course will refresh and update participants' awareness of some of the issues which affect the agreement of profits arising from a trade for unincorporated and incorporated businesses. It will draw on published HMRC material and on decided cases.

CONTENT

- Profit computations – expense deductions:
 - What is the law?
 - Problem areas
 - Dispute resolution
- Treatment of loans and trading debts of companies
- Loss relief for the unincorporated business ensuring tax efficient use of losses
- Capital allowances - a review of the opportunities to maximise plant capital allowances

CPD HOURS: 3

Billericay
10 May (pm)

Bracknell
29 May (am)

Bury St Edmunds
25 Apr (pm)

Gravesend
16 May (pm)

Hatfield
31 May (pm)

High Wycombe
1 May (pm)

Ipswich
14 Jun (am & pm)

London
15 May (am & pm)

Milton Keynes
9 May (pm)

Newbury
22 May (pm)

Norwich
13 Jun (pm)

Southend
17 May (pm)

Tunbridge Wells
14 May (pm)

Watford
8 May (pm)

Audit and Accounts of Group Companies

Speaker: Phil Frost, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The main focus of this course is to provide a refresher and guidance on the recurring practical issues involved in the preparation and audit of group accounts. This area has increased in significance since the Companies Act 2006 extended the requirement to medium sized groups. Clarified ISAs have brought about further changes.

CONTENT

- Determining investment status and size of group for audit and accounting purposes
- Exemptions and exclusions from consolidations
- Issues arising from the preparation of consolidated accounts including:
 - Goodwill
 - Acquisitions and disposals
 - Cash flow statements
 - Associates and joint ventures
- Overview of auditing issues including requirements of Clarified ISAs and ICAEW faculty guidance
- Reorganisations - overview of the accounting issues

CPD HOURS: 3 (Audit related: 3)

Billericay
22 May (pm)

Bracknell
-

Bury St Edmunds
29 May (pm)

Gravesend
-

Hatfield
-

High Wycombe
16 May (pm)

Ipswich
-

London
24 May (am & pm)

Milton Keynes
-

Newbury
-

Norwich
23 May (pm)

Southend
-

Tunbridge Wells
-

Watford
30 May (pm)

Capital Taxes and the Family Company

Speaker: Andrew Burgess, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

Capital tax planning is essential if the shares in the family company are to be sold or passed down to the next generation. This course will consider the key capital gains and IHT issues to be considered.

CONTENT

- Entrepreneurs' Relief
 - The new limits
 - Getting the best out of the relief
- How to escape CGT by emigrating
- Other issues on share transactions
 - Earn outs
 - Paper for paper transactions
 - Purchase of own shares
- Business property relief
 - Ensuring that the relief is obtained
 - Ensuring that the relief is used
- Use of trusts as planning vehicles

CPD HOURS: 3

Billericay
11 Jun (pm)

Bracknell
13 Jun (am)

Bury St Edmunds
27 Jun (pm)

Gravesend
12 Jun (pm)

Hatfield
-

High Wycombe
19 Jul (pm)

Ipswich
17 Jul (am & pm)

London
26 Jun (am & pm)

Milton Keynes
3 Jul (pm)

Newbury
18 Jul (pm)

Norwich
16 Jul (pm)

Southend
18 Jun (pm)

Tunbridge Wells
25 Jun (pm)

Watford
21 Jun (pm)

Timings vary according to the venue. See pages 3-4 for details.

The Link between Accounting Standards and Tax Treatment



Speaker: Andrew Güntert, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course will help practitioners ensure that their clients' accounts are prepared in accordance with generally accepted accounting practice.

The course will also provide an opportunity to consider the impact of the adoption of International Accounting Standards as proposed by the ASB.

CONTENT

Among other areas the course will cover:

- What is UK GAAP and how is it determined?
- Developments in tax statutes from the FA 1998 onwards, subsequent tax legislation, and the true and fair view
- HMRC's Business Income Manual addressing the issues of accounting and tax treatments

Important court decisions such as:

- Gallagher v Jones
- Britannia Airways
- Herbert Smith

The specific tax impact of standards such as intangibles, impairment, provisions and tangible fixed assets, including the tax impact of prior period adjustments, and particular issues such as Revenue Recognition and payments for pension costs.

The tax charge in the accounts as required by FRS 16 and FRS 19 and the correct treatment in accounts of tax losses.

The effects of using International Financial Reporting Standards and the likely impact of the Financial Reporting standard for Medium-sized Entities.

CPD HOURS: 3 (Audit related: 3)

Billericay
26 Jun (pm)

Bracknell
13 Jun (pm)

Bury St Edmunds
14 Jun (pm)

Gravesend
-

Hatfield
-

High Wycombe
18 Jun (pm)

Ipswich
-

London
12 Jun (am & pm)

Milton Keynes
19 Jun (pm)

Newbury
-

Norwich
27 Jun (pm)

Southend
-

Tunbridge Wells
-

Watford
-

Finance Act 2012



Speaker: Mark Morton or Andrew Burgess, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course will cover all of the major clauses in the Finance Act and will concentrate on the practical implications for accountants and their clients.

CONTENT

Changes to:

- Personal tax
- Employee tax
- Capital taxes
- Business and corporate tax
- VAT
- Other legislative changes relevant to 2012/13 tax year

CPD HOURS: 3

Billericay
17 Sep (pm)

Bracknell
2 Oct (am)

Bury St Edmunds
18 Sep (pm)

Gravesend
19 Sep (pm)

Hatfield
4 Sep (pm)

High Wycombe
20 Sep (am & pm)

Ipswich
26 Sep (am & pm)

London
3 Oct (am & pm)

Milton Keynes
13 Sep (pm)

Newbury
1 Oct (pm)

Norwich
25 Sep (pm)

Southend
27 Sep (pm)

Tunbridge Wells
3 Sep (pm)

Watford
24 Sep (pm)

Turning Prospects into Clients

Speaker: Andy Whittaker, PDW Group (UK) Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

To enable participants to:

- Cross sell additional services more effectively within their existing client base
- Convert more prospect opportunities into paying clients
- Sell their services more effectively such that fees are less of a 'sticking point' and higher rates are more likely

CONTENT

Core principles:

- What are your clients and prospects buying?
- The client journey
- Structuring a business meeting properly
- Core client management 'good practice'

Developing personal influencing:

- Your Influencing Toolkit and how to use it
- Developing your influencing skills
- The real you and how to 'flex' your approach to others

Selling technique:

- The sales process
- How to properly understand the client/prospect
- Making an impactful business proposal in the right way
- Overcoming prospect objections or 'gaps'
- Gaining agreement to your proposal effectively

The basics of negotiation:

- What negotiation is and is not
- When and when not to negotiate
- Negotiation preparation
- Conducting a negotiation - golden rules

CPD HOURS: 3

Billericay
25 Sep (pm)

Bracknell
-

Bury St Edmunds
-

Gravesend
-

Hatfield
-

High Wycombe
4 Sep (pm)

Ipswich
-

London
11 Sep (am & pm)

Milton Keynes
-

Newbury
-

Norwich
-

Southend
-

Tunbridge Wells
-

Watford
-

Timings vary according to the venue. See pages 3-4 for details.

Tax, Legal and Accounting Implications of Transactions between a Company and its Directors

Speaker: Phil Frost, Mercia Group Ltd or John Welsford

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The correct treatment of transactions with directors remains a difficult and complex area. The impenetrable requirements of Schedule 6 of the 1985 Companies Act were replaced by the less detailed regulation of the Companies Act 2006. However, the difference in the accounts will not be significant due to continued application of Accounting Standards FRS 8 or FRSE. On top of this HMRC and DSS continue to enforce the correct tax treatment more rigidly and the penalties for incorrect treatment increase.

This course will use a series of case studies to revise the principles involved.

CONTENT

- Companies Act 2006 - disclosure requirements for full statutory accounts and abbreviated accounts
- Legality of transactions and possible consequences
- FRS 8 / FRSE: related parties and disclosure of transactions
- Expense payments to directors
- Benefits in kind
- Directors' current accounts
- Amounts drawn in advance of remuneration
- NIC and PAYE implications

This course contains little formal lecturing. Participants will review case studies and their feedback will form the basis for discussions.

CPD HOURS: 3 (Audit related: 3)

Billericay
15 Oct (pm)

Bracknell
2 Oct (pm)

Bury St Edmunds
24 Oct (pm)

Gravesend
4 Oct (pm)

Hatfield
3 Oct (pm)

High Wycombe
25 Oct (pm)

Ipswich
16 Oct (am & pm)

London
17 Oct (am & pm)

Milton Keynes
18 Oct (pm)

Newbury
15 Oct (pm)

Norwich
23 Oct (pm)

Southend
29 Oct (pm)

Tunbridge Wells
8 Oct (pm)

Watford
30 Oct (pm)

Audit and Non Audit Reports: Avoiding the Pitfalls

Speaker: Jeremy Williams, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The course will review a variety of audit and non audit reports, including the requirements of the Clarified ISAs (UK & Ireland), the Companies Act 2006 and other legislation and ICAEW Technical Releases which are considered to be good practice. The course will consider both what is required to be done and practical solutions to the typical problems which arise.

CONTENT

Amongst the topics to be covered will be:

- Statutory Audit Reports:
 - The principles and problems of reporting under ISAs 700, 705 and 706 and the Companies Act 2006
 - The specific requirements of ISA 570 Going Concern
 - Problems arising under such ISAs as ISA 510 Opening Balances, ISA 710 Comparatives and ISA 600 Group Accounts
- Various other audit reports and guidance as included in various APB Bulletins including:
 - Reports for Short Accounting Periods
 - Reports on Abbreviated Accounts
 - Reports on Summary Financial Statements
- Other statutory reporting areas including charities, pension schemes, LLP and academies
- Overview of ICAEW Guidance on avoiding risk when an auditor or accountant is requested to report to a third party
- Reporting on audit exempt companies:
 - General principles for reporting on compilation engagements
 - Reporting on audit exempt incorporated entities
 - Reporting on unincorporated entities
 - Developments in Assurance Reporting

CPD HOURS: 3 (Audit related: 3)

Billericay
31 Oct (pm)

Bracknell
-

Bury St Edmunds
8 Oct (pm)

Gravesend
22 Oct (pm)

Hatfield
-

High Wycombe
10 Oct (pm)

Ipswich
7 Nov (am & pm)

London
1 Nov (am & pm)

Milton Keynes
9 Oct (pm)

Newbury
30 Oct (pm)

Norwich
6 Nov (pm)

Southend
-

Tunbridge Wells
29 Oct (pm)

Watford
23 Oct (pm)

Topical Tax Issues



Speaker: Norman Allison or Pat Nown, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The course will aim to make participants aware of developments in direct taxation over the last six to twelve months that affect the advice that should be given to clients.

CONTENT

The precise content of this course cannot be established at the time of going to print but will include HMRC statements, recent tax cases, points of practice as well as changes in legislation.

Further details will be available from Mercia on request nearer the time of the course.

CPD HOURS: 3

Billericay
19 Nov (pm)

Bracknell
29 May (pm)

Bury St Edmunds
29 Nov (pm)

Gravesend
20 Nov (pm)

Hatfield
12 Nov (pm)

High Wycombe
11 Dec (pm)

Ipswich
20 Nov (am & pm)

London
28 Nov (am & pm)

Milton Keynes
6 Nov (pm)

Newbury
3 Dec (pm)

Norwich
22 Nov (pm)

Southend
21 Nov (pm)

Tunbridge Wells
19 Nov (pm)

Watford
13 Nov (pm)

Timings vary according to the venue. See pages 3-4 for details.

VAT Update and Problem Areas

Speaker: Neil Owen, VAT Advisory Services Ltd or Simone Hurst, VATease

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The world of VAT is constantly evolving as the impact of the global economy, complex case law and the enlargement of the EU means the rules are changing on almost a daily basis.

It is very important that practitioners ensure clients are fully aware of the impact of VAT changes, not only to keep on the right side of HMRC but also to take advantage of VAT saving opportunities that become available.

CONTENT

This course will:

- Review all major changes in VAT over the last twelve months
- Consider some potential pitfalls that need to be considered by practitioners in relation to land and other key areas
- Give tax saving tips on many aspects of VAT
- Consider the impact of key VAT issues in the 2012 Budget
- Review developments in the various VAT penalties
- Cover ongoing areas of difficulty in supplying services to overseas customers

Most topics will be illustrated with practical examples based on actual situations that the presenter has encountered within their VAT consultancy practice.

CPD HOURS: 3 (Audit related: 1)

Billericay
10 Dec (pm)

Bracknell
29 Nov (pm)

Bury St Edmunds
8 Nov (pm)

Gravesend
12 Dec (pm)

Hatfield
3 Dec (pm)

High Wycombe
21 Nov (pm)

Ipswich
4 Dec (am & pm)

London
11 Dec (am & pm)

Milton Keynes
10 Dec (pm)

Newbury
27 Jun (pm)

Norwich
3 Dec (pm)

Southend
5 Dec (pm)

Tunbridge Wells
10 Dec (pm)

Watford
27 Nov (pm)

Timings vary according to the venue. See pages 3-4 for details.

Speakers

Norman Allison FCCA

Norman has recently rejoined Mercia after an absence of 12 years. During this time he was at H&R Block Inc for nearly 10 years dealing with the tax affairs of a wide range of clients and managing a national project with Barclays Bank as well as presenting throughout Eastern Europe. In the last two years he was a Senior Tax Manager at Target in the heart of the City of London dealing with the tax affairs for a number of High Net Worth clients.

Andrew Burgess MA

Andrew joined Mercia in 2003 as an experienced tax lecturer and consultant. After 14 years with the Revenue, Andrew joined Neville Russell, which became Mazars following the merger in 1998. At the time of leaving he was senior tax partner in the firm and had overall responsibility for the running of the personal tax department. His expertise lies in the areas of employment taxation, investigation work, charity tax and personal tax planning.

Phil Frost BA ACA

Phil started lecturing in 1983 having qualified with Coopers & Lybrand in his home town, Sheffield. He was the midlands regional director of Financial Training before joining Mercia in 2001. He lectures to the accounting profession and to those in industry and commerce on accounting, auditing, and related legal and regulatory topics as well as specialising in charity and property accounting and international accounting standards.

David Gallagher BA ACA

David is a senior audit and accounts consultant within the Mercia team and has become one of our charity specialists. He qualified with Grant Thornton in Leicester where he had his first experience of lecturing. His role at Mercia includes lecturing, conducting file reviews, answering technical queries, responsibility for the Mercia Audit Manual and editing the charities section of the Mercia Specialist Assignments Manual.

Andrew Güntert MSc FCA

Andrew specialises in auditing, financial reporting and associated areas and has been delivering CPD lectures for some years. He was with ATC before joining Mercia. He has a strong interest in technical issues, writing regularly for the specialist press and is an active member of the ICAEW's Audit and Assurance faculty serving on several committees including the Technical and Practical Auditing Committee.

Simone Hurst

Simone started out as a VAT Inspector with HM Customs and Excise (as it was then) before taking a break from VAT completely; assisting her parents in their service line businesses. Simone fell back into the VAT fold and ran an in-house VAT department at an accountancy practice before moving over to Ernst & Young. After a few years, she took over an independent VAT Consultancy called VATease, running the company for the next 10 years before joining BTG Tax with the rest of the VATease team in September 2008.

Mark Morton BA CTA ATT

Mark joined HMRC in 1989 and undertook their full training exams. In 1996 he was made Deputy District Inspector for the Derby area and had detailed experience of all types of Revenue enquiries. Mark joined Mercia as an experienced lecturer and now provides a wide variety of CPD training around the country. He is also a well known contributor to professional publications and provides technical consultancy to the accountancy profession.

Pat Nown ACA CTA ATT

Pat joined Mercia in 2008 as a tax lecturer bringing a wealth of experience with her. She worked for many years with FTC Kaplan where she was Tax Product Director for the Midlands and has been a tax lecturer for many years both for exam based training and for the profession in general. Pat also continues to be actively involved in the Association of Taxation Technicians, where she served as a council member for twelve years.

Neil Owen

Neil is a freelance speaker and writer. He has almost 20 years involvement in VAT, having worked for 6 years for HMCE, and then for 12 years with a firm of Chartered Accountants in the Thames Valley, where he was VAT Director until August 2002. Neil is also a consultant with Southern VAT, providing advice on a wide range of topics to businesses of all sizes. He also regularly provides consultancy advice to other professionals such as solicitors and accountants.

Bill Telford BA FCA

Bill has recently set up Telford Financial Training but for the last ten years has been a partner in Baker Tilly where he was responsible for their national training programme. Bill is a very experienced trainer and prior to joining Baker Tilly in 2000 had spent many years on the CPD circuit, including a four year period with Mercia in the late 90s.

John Welsford FCA

John joined Mercia in 1982 and as Managing Director of the company he built Mercia into one of the leading service providers to the accountancy profession with over 4000 clients and 50 members of staff. Whilst he has now handed over his management responsibilities he continues to lecture extensively on Mercia courses and for other organisations.

Andrew Whittaker

Andrew is a training consultant and executive coach. After a varied career which has included the armed forces, sales, corporate account management and corporate training, Andrew is able to use much 'real life' experience in his work. Andrew is a certified trainer in the art and science of Neuro-Linguistic Programming (NLP), a master of Time Line Therapy and a qualified hypnotist. His specialisms are those areas which require effective communication with, and the influencing of, others.

Jeremy Williams ACA

Jeremy joined Mercia in 2000 as an audit lecturer, having qualified with KPMG in Leicester. As well as lecturing on a wide variety of audit and accounting topics, Jeremy is responsible for FSA-related products as well as providing technical support and peer review services.

Phil Williams BA FCA ATII

Phil is a senior tax consultant within the Mercia team. Since qualifying Phil has spent most of his time in tax but has also been involved in many other areas. He is a popular speaker on Mercia CPD courses and a regular contributor to the Mercia tax consultancy service where his extensive knowledge and experience is well recognised.

Professional Development Training

There are three good reasons why you should commit to training all of your staff!

- **New starters will be immediately effective in the office**
- **‘On the job’ training time is kept to a minimum**
- **Senior staff can concentrate on chargeable work**

Our professional development course programme is designed to teach the basic principles of business advisory, accounting, auditing, taxation, IT and personal skills as required in a professional office and to develop these skills as more experience is gained.

The courses provide a basic introduction for staff with little or no prior knowledge of the subject. This does not mean they are only suitable for those who are ‘new’ to the profession. They are also designed to extend participants’ existing knowledge. The level of assumed knowledge will vary from course to course but is set out in the course details. The case studies and discussion exercises used on these courses will ensure participants have the opportunity to practice the new skills they are taught.

How much do these courses cost?

Professional development courses are included in the annual membership subscription...

For membership and membershipPLUS, professional development courses are included in your annual membership subscription. There is an IT supplement of £20 plus VAT per half day and £30 plus VAT per full day for all hands-on IT courses. This will be invoiced separately at the time of booking on the course.

For CPD members, these courses can be used to supplement your training needs. The cost of attending is indicated on each course outline.

For further details on membership please refer to page 1.

... or individual courses from £55 plus VAT per place

If you decide membership is not for you, these courses can be booked on an ad hoc basis. Prices start from £55 plus VAT per participant and depend upon the duration and level of the course. Prices per participant are detailed on each course outline.

If you require help in allocating staff to courses we would be very happy to talk to you. Please contact Emily Bailey on 0116 258 1200.

Online professional development courses

If it is not possible for a member of your team to attend one of the actual courses, there may be an online version available. Courses available online are marked with an  on the outline. The cost of an annual subscription for each course starts from £150 per firm. Full details can be found on our website at www.mercia-group.co.uk/digital

Venues and timings

Colchester

Myland Hall Education Centre,
Barncroft Close, Highwood,
Colchester, Essex CO4 9JU
T: 01206 851560

am courses: 9.30am - 1.00pm

pm courses: 1.30pm - 4.30pm

High Wycombe

High Wycombe Cricket Club,
London Road,
High Wycombe,
Bucks HP11 1DE
T: 01494 537878

am courses: 9.30am - 1.00pm

pm courses: 2.00pm - 5.15pm

or

Adams Park Conference Centre,
Wycombe Wanderers Football Club,
Hillbottom Road, High Wycombe,
Bucks HP12 4HJ
T: 01494 472100

am courses: 9.30am - 1.00pm

pm courses: 2.00pm - 5.15pm

London

First Intuition, Conway Mews,
London W1T 6AA
T: 0207 323 9636

am courses: 9.30am - 1.00pm

pm courses: 1.30pm - 4.30pm

Northampton

Northampton Town Football Club
Sixfields Stadium, Northampton NN5 5QA
T: 01604 683740

am courses: 9.30am - 1.00pm

pm courses: 2.00pm - 5.00pm

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a 20% administration charge. All cancellations must be in writing.

Transfers and late bookings: If you wish to transfer and attend an alternative venue, 7 working days notice must be given in writing. When shorter notice is given, Mercia reserve the right to charge a £25 plus VAT administrative fee or refuse the request.

Professional Development Course Programme

Page No Course

Audit and Accounting

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16	Charities: Key Problem Areas
17	Money Laundering: An Introduction for New Starters
17	Auditing the Difficult Areas
17	Planning an Effective Audit
18	Understanding International Accounting Standards
18	Ethical Standards: A Practical Review
18	File Review Skills
19	Understanding Company Accounts
19	Understanding Analytical Procedures
19	Audit Exemption and Abbreviated Accounts

Taxation

20	Business Tax Refresher
20	Corporation Tax Refresher
20	Personal Tax Refresher
21	Capital Gains Tax Refresher
21	Introduction to PAYE and NI
21	Introduction to VAT
22	Personal Tax 1
22	Business Tax 1
22	Corporation Tax 1
23	Business Tax 2
23	Tax Issues Arising from Accounts Review
23	Capital Allowances
24	P11Ds/Benefits
24	VAT Problem Areas for Accounts Staff
24	General Tax Update for Accounts Staff

Personal Skills and Management Development

25	Communication: The Essential Skills
25	How to be an Effective Senior

IT Skills

25	Sage 50 Report Designer
26	Sage 50 Accounts: Data Extraction Using Excel

		London			Colchester	High Wycombe	Northampton
	am	23 Jan	28 May	-	16 Apr	26 Mar	-
	2.5 days	23-25 Jan	28-30 May	-	16-18 Apr	26-28 Mar	-
	1 day	6 Feb	3 Sep	17 Sep	24 Sep	-	-
	1 day	7 Feb	4 Sep	18 Sep	25 Sep	-	-
	2 days	8-9 Feb	5-6 Sep	19-20 Sep	26-27 Sep	-	-
	1 day	28 Feb	20 Nov	-	21 Nov	14 Nov	12 Nov
	1 day	21 Mar	18 Apr	-	6 Mar	-	-
	am	2 May	26 Sep	-	13 Feb	16 May	-
	pm	2 May	26 Sep	-	13 Feb	16 May	7 Mar
	am	3 May	11 Jun	-	22 Nov	17 May	-
	pm	3 May	11 Jun	-	22 Nov	17 May	-
	1 day	14 May	12 Jun	-	-	-	-
	am	11 Oct	19 Nov	-	12 Nov	24 May	-
	pm	11 Oct	19 Nov	-	12 Nov	24 May	-
	1 day	15 Oct	6 Dec	-	22 Oct	29 Mar	13 Nov
	am	16 Oct	7 Dec	-	23 Oct	30 Mar	14 Nov
	pm	16 Oct	7 Dec	-	23 Oct	30 Mar	14 Nov
	am	2 Feb	9 Oct	-	16 Oct	20 Feb	-
	pm	2 Feb	9 Oct	-	16 Oct	20 Feb	-
	am	3 Feb	10 Oct	-	5 Dec	21 Feb	-
	pm	3 Feb	10 Oct	-	5 Dec	21 Feb	-
	am	10 Feb	7 Sep	21 Sep	28 Sep	8 Oct	-
	pm	10 Feb	7 Sep	21 Sep	28 Sep	8 Oct	-
	1 day	12 Mar	-	-	-	-	22 Nov
	1 day	13 Mar	-	-	-	-	23 Nov
	am	14 Mar	-	-	-	-	-
	pm	14 Mar	-	-	-	-	-
	am	24 Apr	15 May	-	15 Nov	9 Oct	28 Sep
	pm	24 Apr	15 May	-	15 Nov	9 Oct	24 May
	am	25 Apr	16 May	-	7 Feb	16 Mar	24 May
	pm	25 Apr	16 May	-	7 Feb	16 Mar	28 Sep
	1 day	11 Sep	2 Oct	-	17 Oct	10 Oct	-
	1 day	26 Jan	31 May	-	19 Apr	13 Nov	-
	1 day	15 Mar	19 Apr	-	23 Nov	2 Jul	-
	am	17 Oct	21 Nov	-	-	15 Mar	-
	pm	17 Oct	21 Nov	-	-	15 Mar	-

Mercia reserves the right to vary the published programme

How to Audit Series

£275 plus VAT per place

No charge for members (except CPD members)

WHO SHOULD ATTEND

This course is designed to put theory into practice. It is ideal for anyone who has recently become involved or is about to become involved in audits and has at least 3 months in the profession. Knowledge of the principles of bookkeeping is assumed. The course is also suitable for any member of staff wishing to revise basic techniques and learn about current auditing methodologies.

'How to Audit' Bank and Cash

OBJECTIVES

Participants will have reviewed the audit evidence available for bank and cash and made effective use of it to prove the audit objectives.

CONTENT

Introduction to bank and cash, objectives of the section and main audit areas.

Review of the various sources of audit evidence available.

Audit of bank reconciliation. Discovery of window-dressing and therefore an adjustment is required. Covers how to deal with adjustments and points for partners attention.

Consideration of audit work on other accounts (deposits account, loan account, foreign currency and petty cash).

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

'How to Audit' Debtors

OBJECTIVES

Participants will understand the various methods available to test debtors and the suitability of each in differing circumstances.

CONTENT

Introduction to debtors, objectives of the section and main audit areas.

Review of the possible analytical procedures which could be used in connection with debtors.

Debtors Circularisation. Participants reconcile circularisation replies using sales invoice listing, cash received after date and information on credit note provisions and bad debts. Participants complete the debtors confirmation working paper and the confirmation results summary.

Introduction to audit of bad debts, consideration of cut off, credit note provision, other debtors and prepayments.

Completion of trade debtors schedule, lead schedule, cross-referencing of whole section and completion of Audit Programme.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

'How to Audit' Creditors

OBJECTIVES

Participants will understand the objective which needs to be proved when testing creditors and the ways to gather sufficient evidence.

CONTENT

Introduction to creditors, objective of the section and main audit areas.

Review of the possible analytical procedures which could be used in connection with creditors.

Creditors Statement Reconciliation. Participants reconcile statements to the clients manual purchase ledger and complete the creditors reconciliation working paper, summarise their results and draw a conclusion.

Working papers for the following areas are already on the participant's files and the audit work is discussed regarding cut-off, search for unrecorded liabilities, accruals and other creditors.

Leases and Hire Purchase. Explanation of the treatment under FRSSE via an example.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

'How to Audit' Fixed Assets

OBJECTIVES

Participants will gain an understanding of the audit objectives to be proved and the evidence available for fixed asset testing.

CONTENT

Introduction to fixed assets, objectives of the section and main audit areas.

Participants are given the client's Fixed Asset lead schedule, working papers and relevant invoices plus extractions from the minutes and the repairs and maintenance account, and physical verification schedule. They are required to audit the section updating the Fixed Asset register in the process. Several errors are discovered giving further experience in scheduling of potential adjustments.

Review of case study and any points arising.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

'How to Audit' Stock

OBJECTIVES

Participants will cover the key issues concerning stock and how to effectively gather evidence to gain assurance on those areas.

CONTENT

Introduction to the audit of stock, objectives of the section and audit work. Emphasis is placed on the high risk nature of the audit area.

Stock take attendance. Participants have the completed documentation for WJK Ltd on file and the procedure is discussed.

Participants will be given the results of a stock take attendance sheet and expected to follow these through to the final sheets, investigating any errors.

Valuation. A short talk is given on valuation methods, cost and audit work. The case study will then be used to apply the appropriate method.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

CPD HOURS: 15

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
23-25 Jan
28 -30 May

Colchester
16-18 Apr

High Wycombe
26-28 Mar

Northampton
-

Please note: At all venues, this course starts in the afternoon on the first day.

Timings vary according to the venue. See page 11 for details.

Auditing: First Principles



£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is an essential introduction to the purpose and principles of auditing. The course is suitable for anyone who has recently become or is about to become involved in auditing and had at least 3 months in the profession. Knowledge of the principles of bookkeeping is assumed.

The course is also suitable for any member of staff wanting a basic revision of current auditing standards and methodologies.

OBJECTIVES

Participants will understand the basic principles of auditing including the requirements of statements of auditing standards. The course will provide an overview of the key aspects of the audit process.

CONTENT

What is an audit and why do we audit?
Discussion of the APB definition of an audit (including ethical aspects of auditor independence and integrity) and the reasons why audits are conducted.

Explanations of the following areas (matching reference to the applicable auditing standards):

- Planning, controlling and recording
- Accounting systems and internal controls
- Audit evidence (including how to gather and record it)
- Reporting

The course will be a mixture of lecturing, discussions and exercises to ensure the participants understand the practical principles involved.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
23 Jan (am)
28 May (am)
Colchester
16 Apr (am)

High Wycombe
26 Mar (am)
Northampton

Principles of Bookkeeping



£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is essential for anyone who is new to accounting and wishes to understand bookkeeping and accounts preparation. A must for all starters!

Students who have already attended an introductory bookkeeping course provided as part of their examination studies may not benefit from attending this course, but should instead attend 'Bookkeeping: The Next Stage' and 'Bookkeeping Case Study'.

OBJECTIVES

At the end of the course participants will be familiar with the basic principles of double entry bookkeeping, and will have prepared trial balances, profit and loss accounts and balance sheets to a basic level.

CONTENT

The day commences with an introduction to double entry bookkeeping and consideration of accounting records, types of business and methods of bookkeeping.

Participants will be shown how to:

- Open accounts for individual transactions
- Post entries to t-accounts
- Record cash and credit transactions
- Extract a trial balance
- Preparation of a profit and loss account and balance sheet

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•

London
6 Feb
3 Sep
17 Sep
Colchester
24 Sep

High Wycombe
-
Northampton

Bookkeeping: The Next Stage



£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is relevant for anyone who is new to accounting and wishes to understand bookkeeping and accounts preparation. It is ideally combined with Principles of Bookkeeping, but is also an excellent stand alone course for those with an existing basic knowledge of double entry.

OBJECTIVES

By the end of the course participants will be able to make common year-end adjustments.

CONTENT

Participants will be introduced to:

- Accruals
- Prepayments
- Bad debts
- Depreciation
- Fixed asset disposals
- Stock

Lecture sessions will be illustrated with examples and short exercise questions.

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•

London
7 Feb
4 Sep
18 Sep
Colchester
25 Sep

High Wycombe
-
Northampton

Timings vary according to the venue. See page 11 for details.

Bookkeeping Case Study

£220 plus VAT per place

No charge for members (except CPD members)

WHO SHOULD ATTEND

The course is relevant for anyone who is new to accounting and wishes to understand how manual bookkeeping and accounts preparation works in practice.

It builds on the theory covered in Principles of Bookkeeping and Bookkeeping: The Next Stage and is ideally combined with these courses, although it also serves as an excellent stand-alone unit for those who have grasped the principles but would appreciate a more practical demonstration of the techniques involved.

Daybooks

OBJECTIVES

By the end of the course participants will have had practical exposure to daybooks by completing two months of transactions for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through writing up:

- Sales daybook from sales invoices
- Purchase daybook from purchase invoices
- Cashbook receipts from paying-in slips and remittance advices
- Cashbook payments from cheque book stubs and bank submission report
- Petty cash book from vouchers and bank receipts

In addition, participants will be taken through bank reconciliation procedures.

As well as exposure to manual bookkeeping, participants will also be shown how daybooks appear when accounts preparation packages such as Sage are used.

Ledgers

OBJECTIVES

By the end of the course participants will have had practical exposure to sales and purchase ledgers by completing two months of transactions for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Writing up sales ledger from sales daybook and cashbook receipts
- Writing up purchase ledger from purchase daybook and cashbook payments
- Balancing off sales and purchase ledgers
- Extracting lists of balances

As well as exposure to manual bookkeeping, participants will also be shown how ledgers appear when accounts preparation packages such as Sage are used.

Balancing Off

OBJECTIVES

By the end of the course participants will have had practical exposure to control accounts and trial balances by completing two months of postings for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Posting from daybooks into the nominal ledger
- Balancing off accounts
- Reconciling control accounts with sales and purchase ledger balances

As well as exposure to manual bookkeeping, participants will also be shown how ledgers and trial balances appear when accounts preparation packages such as Sage are used.

ETB, Journals and Final Accounts

OBJECTIVES

By the end of the course participants will have had practical exposure to the preparation of journals for year end adjustments (including accruals, prepayments, correction of posting errors, depreciation, a disposal and stock) and completion of an extended trial balance sheet and profit on a loss account for a fictional client, "Wanda of Whetstone".

CONTENT

Participants will gain experience of manual bookkeeping through:

- Preparing journals for period-end adjustments
- Calculating accruals and prepayments
- Extending a trial balance
- Drafting a trading and profit and loss account and balance sheet

As well as exposure to manual bookkeeping, participants will also be shown how journals and final accounts appear when accounts preparation packages such as Sage are used.

CPD HOURS: 12

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•

London

8-9 Feb
5-6 Sep
19-20 Sep

Colchester

26-27 Sep

High Wycombe

-

Northampton

-

Timings vary according to the venue. See page 11 for details.

Accounts Preparation Skills

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Preparing accounts from source records is fundamental to all accounts staff.

The course is suitable for anyone who has knowledge of the principles of bookkeeping and has been involved in accounts preparation assignments for between 3 and 9 months. The course is intended to ensure any basic problems or misunderstandings are eliminated at an early stage and give a complete overview of the assignment from start to finish.

OBJECTIVES

At the end of the day participants will have prepared a set of accounts, together with supporting working papers. This will be undertaken by using both manual books and records and also computerised accounting records.

CONTENT

- There will be little formal lecturing on this course. Participants will be presented with a set of records which are partially complete including extracts of day books, invoices, cheque book stubs etc. They are then required to participate in the creation of a work plan and follow this through in order to prepare the accounts
- Participants are encouraged to work at their own pace and individual attention will be given as required
- The course will incorporate some use of spreadsheets for analysing the cashbook transactions and preparing lead schedules
- Participants will review the draft accounts (before any adjustments have been posted) to identify unusual items. Relevant adjustments will then be calculated and issues noted for discussion with the client
- Following discussions with the client, all adjustments will be posted by the completion of an extended trial balance on a spreadsheet
- The case study will then be revisited, now with the client using computerised records to demonstrate a different way of recording transactions and the main problem areas which may be encountered. Analysis and reconciliations will be performed as necessary

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
28 Feb
20 Nov

High Wycombe
14 Nov

Colchester
21 Nov

Northampton
12 Nov

The Audit and Accountancy Update / Refresher

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course will be essential for those who need to keep their technical knowledge up to date (semi-senior level and above) who would value a practical update and refresher of both auditing and accounting.

The programme will be changed annually, thus enabling participants to attend consecutive years.

OBJECTIVES

At the end of the course participants will be aware of the current position relating to auditing and accounting.

CONTENT

The material will be written nearer the date of the course and details will be available from Mercia on request.

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
21 Mar
18 Apr

High Wycombe
-

Colchester
6 Mar

Northampton
-

Charities: Key Problem Areas

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is aimed at those who act for charities as accountants, examiners or auditors. It is suitable for people who already have experience of charities' work and who, therefore, have a firm grasp of the basic principles.

OBJECTIVES

The course is designed to identify key areas associated with charity accounts and audits.

We will also review practical problems encountered by charities and their trustees (and by extension their advisors) in applying current legislative, accounting and auditing requirements.

CONTENT

- Key audit issues arising on charity assignments with reference to International Standards on Audit and the Ethical Standards
- Payments to Trustees
- Reserves
- Public benefit
- Risk management
- Reporting to the Charity Commission

The course will be a combination of lecturing, case studies, discussions and questions designed to ensure as much information is retained as possible. Reference will be made to Charity Commission publications, operating guidance, inquiry reports and other publications where appropriate. It will also incorporate extracts from our Specialist Assignment Manual (SAM).

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
2 May (am)
26 Sep (am)

High Wycombe
16 May (am)

Colchester
13 Feb (am)

Northampton
-

Timings vary according to the venue. See page 11 for details.

Money Laundering: An Introduction for New Starters

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is important for all staff whether technical or administrative.

This course is intended as an introduction to the money laundering rules and therefore will be of most benefit to those who have never had any money laundering training.

Participants who have previously attended a money laundering training session, even if this was with a previous employer, will derive little benefit from this course.

OBJECTIVES

This course will cover the definition of money laundering, how it arises, how it is detected, what to do if you suspect it and what procedures should be in place to prevent and detect it.

CONTENT

The following areas will be covered:

- How is money laundering committed?
- Indications of money laundering
- Accountants' responsibilities
- Prevention
- Auditors' responsibilities and ISA+ 240, ISA+ 250 and Practice Note 12
- Reporting requirements, particularly reporting to SOCA

The course will be a combination of lecturing, discussions and short questions to illustrate the points and to practise identifying the key issues.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•

London
2 May (pm)
26 Sep (pm)

High Wycombe
16 May (pm)

Colchester
13 Feb (pm)

Northampton
7 Mar (pm)

Auditing the Difficult Areas

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is intended for those staff who are involved in audits and have to make decisions as to how to obtain sufficient audit evidence to prove a particular assertion or assertions.

While standard audit programmes cover routine areas, this course will cover the methods and techniques to be employed in more complex and unusual cases.

The course will be suitable for all staff who have responsibility for preparing audit files up to review stage, and will generally be most appropriate for those who have completed between 18 and 36 months in the profession.

OBJECTIVES

This course assumes basic knowledge of audit principles and techniques. The course will focus on more difficult areas found on assignments.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common problem audit areas.

The course will cover issues such as:

- Intangible fixed assets
- Fixed asset impairments
- Stock and work in progress valuations
- Long term contracts
- Debt factoring
- Provisions
- Related party transactions
- Laws and regulations
- Going concern and subsequent events

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
3 May (am)
11 Jun (am)

High Wycombe
17 May (am)

Colchester
22 Nov (am)

Northampton
-

Planning an Effective Audit

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

One of the key sections to ensure audits are carried out properly and efficiently is planning.

The course will be relevant to all staff who are involved in planning assignments. It is ideally suited to those who are relatively new to planning, but will also be useful as a refresher for those who consider that their planning needs to be more effective.

It is expected that the course will be suitable for staff with between 24 and 36 months experience in the profession and a reasonable knowledge of audit fieldwork techniques.

OBJECTIVES

At the end of the course participants will understand the key aspects of the planning process to effectively carry out an audit.

CONTENT

- Purpose of planning and the process by which it is achieved
- Relevant ISA+s will be considered and their application will be illustrated by audit manual documentation
- Case studies covering obtaining business knowledge, risk assessment, materiality and the preparation of overall audit plans

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
3 May (pm)
11 Jun (pm)

High Wycombe
17 May (pm)

Colchester
22 Nov (pm)

Northampton
-

Timings vary according to the venue. See page 11 for details.

Understanding International Accounting Standards

£110 plus VAT per place
No charge for members (except CPD members)

WHO SHOULD ATTEND

The course is aimed at accountants/auditors who want to understand the practical changes that the switch from UK GAAP to international accounting standards (IASs) would mean for their clients. Reasonable familiarity with UK GAAP is assumed.

It is most suitable for seniors or semi-seniors who have between 2 and 5 years' experience in audit or accounts preparation for UK limited companies.

It is not ideally suited for those studying IASs for professional exams, nor for those who plan to attend or have attended the "UK GAAP for IAS users" course (which examines UK GAAP for those already familiar with IASs).

OBJECTIVES

The course will consist of a combination of lecture sessions and exercises, including worked examples of the differences in accounting, presentation and disclosure between the two regimes.

CONTENT

The course includes the following content:

- The background to IASs
- Presentation differences in primary statements
- Accounting differences – comparing key areas including:
 - Intangible and tangible fixed assets (including investment properties and leasing)
 - Stock and WIP
 - Provisions and contingencies
 - Revenue recognition
 - Employee benefits and pension costs
- Taxation in accounts and implications for UK tax
- The convergence strategy for UK and international GAAP

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London 14 May 12 Jun	High Wycombe -
Colchester -	Northampton -

Ethical Standards: A Practical Review

£55 plus VAT per place
No charge for members (except CPD members)

WHO SHOULD ATTEND

The course is aimed at those involved in the planning and completion stages of audit assignments. It will be particularly useful for seniors and semi-seniors involved in these stages of the audit. A knowledge of basic audit procedures is assumed.

OBJECTIVES

The requirements in the five Ethical Standards (ESs), as well as the Provisions Available for Small Entities (PASE) where appropriate, have been mandatory for all true and fair audits in the UK and Ireland since the end of 2005. The standards have subsequently been revised three times.

On completion of the course, participants will be aware of the detailed requirements of the standards and will have a practical understanding of how these standards will impact on the performance of an audit and on the level of documentation required.

CONTENT

- Detailed contents of the ESs (including PASE)
- The effect of these on the audit approach, procedures and documentation
- The impact on both small audits and small audit firms

Practical case studies, quizzes and discussion exercises will be used throughout the course to illustrate the issues raised.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London 11 Oct (am) 19 Nov (am)	High Wycombe 24 May (am)
Colchester 12 Nov (am)	Northampton -

File Review Skills

£55 plus VAT per place
No charge for members (except CPD members)

WHO SHOULD ATTEND

This is an essential course to ensure staff appreciate what is involved in reviewing colleagues' work effectively and efficiently.

This course is appropriate for seniors who are already or will soon be reviewing other peoples' work. It will also provide a useful refresher for experienced reviewers of audit and accounts assignments.

OBJECTIVES

This session explores the techniques essential when reviewing work undertaken by colleagues. It is not intended to cover aspects of review at the planning or final completion stages of an assignment.

At the end of the course participants will benefit from an understanding of what is involved in the review process along with the techniques required to undertake an effective review.

CONTENT

The course will consist of a mixture of lecturing, discussion exercises and case studies. The discussions will highlight the issues that should be considered. The case studies, which include a role play, will provide an opportunity for participants to practice these skills.

Specifically, the course will cover the following:

- Consideration of the objectives of review
- How the review process should be carried out and how review points should be cleared
- Practice in reviewing an accounts preparation section of a file followed by a role play meeting in which the review points are discussed
- Additional principles and considerations required in reviewing audit work

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London 11 Oct (pm) 19 Nov (pm)	High Wycombe 24 May (pm)
Colchester 12 Nov (pm)	Northampton -

Timings vary according to the venue. See page 11 for details.

Understanding Company Accounts

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is essential for anyone new to the preparation of company accounts or who needs to revise this area. For Chartered, Certified and AAT students the relevance of the course will depend upon the participants' level of experience and stage reached in examinations.

Alternatively, the course will be useful for anyone wanting a refresher on company accounts disclosures or is unfamiliar with UK GAAP and disclosures having studied under international standards.

OBJECTIVES

The course will introduce the format and disclosure requirements of limited companies preparing accounts for their members. By the end of the day the participants will be familiar with a set of statutory accounts together with the relevant notes.

CONTENT

- Comparison of sole trader or partnership accounts with company accounts
- Formal introduction to company accounts, accounting principles and policies
- Profit and loss account - format and notes including reference to accounting standards
- Balance sheet - format and notes, including relevant accounting standards
- Exercises will be used to illustrate the contents of some of the disclosure notes
- Case study - participants will be introduced to the small company accounts disclosure checklist and will be required to review and amend a set of accounts for both disclosure requirements and presentation issues. Participants will then be required to discuss the accounts with the client
- Discussion contrasting the differences in disclosures should the company not claim small company exemptions

The course does not deal with the content of abbreviated accounts.

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
15 Oct
6 Dec

High Wycombe
29 Mar

Colchester
22 Oct

Northampton
13 Nov

Understanding Analytical Procedures

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is suitable for anyone who has recently become involved in or is about to become involved in auditing.

The relevance of the course will depend upon participants practical experience, but it is designed as an introduction to the principles involved and is therefore unlikely to be of benefit to those with significant experience.

OBJECTIVES

By the end of the course participants should have an understanding of what analytical procedures involve and how to use basic procedures to gather evidence.

CONTENT

- What are analytical procedures? An overview of the various stages and how the audit benefits from effective use of analytical review
- Analytical procedures (ISA +520) focusing on the field work incorporating:
 - trend analysis
 - ratio analysis
 - reasonableness tests
 - proof in total

The course will be broken down into convenient sections and mini case studies / exercises will be used to ensure participants understand how to apply analytical techniques in practice.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
16 Oct (am)
7 Dec (am)

High Wycombe
30 Mar (am)

Colchester
23 Oct (am)

Northampton
14 Nov (am)

Audit Exemption and Abbreviated Accounts

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Many small companies, that no longer require an audit, still appoint accountants to help them prepare financial statements in accordance with accounting standards and the Companies Act 2006. This often also includes the preparation of abbreviated accounts. Whilst carrying out the preparation of accounts, the company may require other services from the accountant including some level of assurance on their financial statements. Whilst the purpose of this course is not to examine such services in detail, the principles involved are introduced. To provide such services all staff working on small and audit exempt companies firstly need to understand the legal requirements and how these assignments should be approached and secondly the practicalities involved. The course is essential for anyone wishing to gain an introduction to the required approach for these types of entity. The relevance of the course will depend upon participants practical experience, however, as a guideline, it will be suitable for those who have worked between 10 and 24 months in the profession.

OBJECTIVES

By the end of the course participants will understand Companies Act criteria for small and medium sized companies and what is included in abbreviated accounts. They will also understand when audit exemption applies together with the necessary disclosures. Participants will also be introduced to the principles of an accounts assurance assignment and how to adopt a practical approach to such work.

CONTENT

Formal introductions to abbreviated accounts and audit exempt companies covering:

- Eligibility
- Types of accounts
- Reports of auditors and accountants
- Problem areas
- Introduction to accounts' assurance assignments

Case studies / questions will be interspersed to ensure understanding of the above.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		

London
16 Oct (pm)
7 Dec (pm)

High Wycombe
30 Mar (pm)

Colchester
23 Oct (pm)

Northampton
14 Nov (pm)

Timings vary according to the venue. See page 11 for details.

Business Tax Refresher

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is aimed at members of staff who have, or at least in the past have had, a basic understanding of the main concepts of business income tax. They may have had a break from the profession or have worked in a different area of the profession for a while and need a refresher on the current rules.

The course is not suitable for those new to the profession or to business tax.

OBJECTIVES

By the end of the course participants will be familiar with the current rules governing the calculation of taxable profits for the self employed together with the National Insurance consequences.

CONTENT

- Principles of allowable and disallowable expenditure
- Specific expenditure problem areas
- Capital allowances
- Classes 2 and 4 National insurance

Case studies will be used throughout.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•				

London

2 Feb (am)
9 Oct (am)

Colchester

16 Oct (am)

High Wycombe

20 Feb (am)

Northampton

-

Corporation Tax Refresher

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is aimed at members of staff who have, or at least in the past have had, a basic understanding of the main concepts of corporation tax. They may have had a break from the profession or have worked in a different area of the profession for a while and need a refresher.

The course does NOT cover trading profits and capital allowances. Business Tax Refresher covers these core business tax topics for those wanting an equivalent basic refresher.

OBJECTIVES

By the end of the course participants will have a better understanding of current rules regarding corporation tax computations.

CONTENT

- Basic charging provisions
- Corporation tax rates and calculations
- Selected aspects of non trading profits
- Losses for the single company
- Associated company principles
- Corporation tax administration

Case studies will be used throughout.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•				

London

2 Feb (pm)
9 Oct (pm)

Colchester

16 Oct (pm)

High Wycombe

20 Feb (pm)

Northampton

-

Personal Tax Refresher

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is aimed at members of staff who have, or at least in the past have had, a basic understanding of the main concepts of income tax for individuals. They may have had a break from the profession or have worked in a different area of the profession for a while and need a refresher on the current rules.

The course is not suitable for those new to the profession or to tax.

OBJECTIVES

By the end of the course participants will have consolidated and updated their existing knowledge and will be able to prepare personal tax computations and advise clients on payments on account.

CONTENT

- Taxable income
- Rates and allowances
- Reliefs – including the treatment of pension payments and charitable giving
- Tax computations
- Payment of tax

Case studies will be used throughout.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•				

London

3 Feb (am)
10 Oct (am)

Colchester

5 Dec (am)

High Wycombe

21 Feb (am)

Northampton

-

Timings vary according to the venue. See page 11 for details.

Capital Gains Tax Refresher

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is aimed at members of staff who have, or at least in the past have had, a basic understanding of the main concepts of capital gains tax for individuals. They may have had a break from the profession or have worked in a different area of the profession for a while and need a refresher on the current rules.

The course is not suitable for those new to the profession or to tax.

OBJECTIVES

By the end of the course participants will have consolidated and updated their existing knowledge and will be able to prepare capital gains tax computations for individuals.

CONTENT

- Types of disposal
- Basic capital gains tax computations
- Share transactions
- Entrepreneur's Relief
- Payment of tax

Case studies will be used throughout.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•				

London
3 Feb (pm)
10 Oct (pm)

High Wycombe
21 Feb (pm)

Colchester
5 Dec (pm)

Northampton
-

Introduction to PAYE and NI

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no experience in this area. As a guideline it will be suitable for those who have worked less than 12 months in the profession.

OBJECTIVES

To familiarise participants with the basics of PAYE and National Insurance using manual preparation of deduction working sheets.

CONTENT

The course will include:

- Scope and calculation of PAYE
- Scope and calculation of National Insurance
- PAYE compliance
- Case study - month 10 payroll run

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•	•	

London
10 Feb (am)
7 Sep (am)
21 Sep (am)

High Wycombe
8 Oct (am)

Colchester
28 Sep (am)

Northampton
-

Introduction to VAT

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no experience in this area. As a guideline it is suitable for people who have up to 12 months experience in the profession.

Participants will be expected to be familiar with basic bookkeeping entries.

OBJECTIVES

To familiarise participants with the basic scope of VAT and the bookkeeping entries necessary to record the VAT element of business transactions.

CONTENT

The course will include:

- Scope of VAT
- Accounting for VAT
- The VAT return
- Case study - completion of a VAT return

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		

London
10 Feb (pm)
7 Sep (pm)
21 Sep (pm)

High Wycombe
8 Oct (pm)

Colchester
28 Sep (pm)

Northampton
-

Timings vary according to the venue. See page 11 for details.

Personal Tax 1

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no existing tax knowledge or experience in this area. As a guideline it will be suitable for those who have worked between 3 and 15 months in the profession. It will not normally be suitable for those participants who are studying and have sat their first professional tax exam.

OBJECTIVES

By the end of the course participants will be familiar with the basic principles of calculating an individual's income tax liability.

CONTENT

- Review of the different sources of income
- Determination of tax credits/tax deducted at source
- Tax rates and allowance
- Income tax computations
- Case studies

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		

London 12 Mar	High Wycombe -
Colchester -	Northampton 22 Nov

Business Tax 1

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no existing tax knowledge or experience in this area. As a guideline it will be suitable for those who have worked between 3 and 15 months in the profession and it will help if they have previously attended Personal Tax 1 and are familiar with a set of accounts.

It will not normally be suitable for those participants who are studying and have sat their first professional tax exam.

OBJECTIVES

By the end of the course participants will be familiar with the basic rules governing the calculation of taxable profits for a self-employed client.

CONTENT

- General principles of allowable/disallowable expenditure
- Plant and machinery capital allowances
- Determination of the Class 4 NIC liability
- Trading income computation
- Completion of the relevant self assessment pages

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		

London 13 Mar	High Wycombe -
Colchester -	Northampton 23 Nov

Corporation Tax 1

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have little or no experience in this area. Participants should normally attend this course after attending Business Tax 1 as a basic knowledge taxable trading income rules will be expected.

Participants will be expected to be familiar with company accounts format.

The relevance of the course will depend upon participants practical experience, however, as a guide it will be suitable for those who have worked between 9 and 15 months in the profession. It will not normally be suitable for those participants who are studying and have sat their first professional tax exam.

OBJECTIVES

By the end of the course participants will be familiar as to the scope and computation of tax payable in respect of corporate clients.

CONTENT

- Basic charging provisions - definition of profits, corporate tax rates
- Short accounting periods
- Administration – CTSA and Quarterly Instalment Payments
- Comprehensive Case study (Fine Wines Ltd). Participants are given draft accounts and supporting schedules and asked to prepare a capital allowances computation and calculate total taxable profits and the corporation tax payable

Participants need to be familiar with basic taxable trading income rules and capital allowances.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		

London 14 Mar (am)	High Wycombe -
Colchester -	Northampton -

Timings vary according to the venue. See page 11 for details.

Business Tax 2

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have attended the introductory session, Business Tax 1, or those who have a reasonable working knowledge of the basics of business tax.

The relevance of the course will depend upon participant's practical experience, however, as a guideline it will be suitable for those who have worked between 9 and 24 months in the profession. It will not normally be suitable for those participants who are studying and who have sat their first professional tax exam.

OBJECTIVES

At the end of the course participants will have built on the knowledge gained from the introductory session and will have considered commencement and cessation rules, the implications of a change of accounting date and also relief for losses. Participants will also have covered the basic rules concerning class 2 and class 4 national insurance contributions.

CONTENT

- Commencement and cessation rules
- Interaction with overlap profits/transitional relief
- Class 2 and Class 4 National Insurance
- Change of accounting date
- Loss relief
- Case study - sole trader client (commencing trading) – taxable trading profits

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		

London
14 Mar (pm)

Colchester
-

High Wycombe
-

Northampton
-

Tax Issues Arising from Accounts Review

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Seniors and staff who are responsible for the accounts and preparation of draft tax computations. As a guide it will be suitable for those who have worked at least 24 months in the profession.

Participants will therefore need to be familiar with the format of company accounts. The course will deal with taxation issues identified from the preparation and review of accounts.

OBJECTIVES

To enable participants to identify potential tax issues when reviewing a set of accounts.

This course will consider the taxation matters that need to be considered both during the accounts preparation and when preparing the draft corporation tax computation.

CONTENT

The course will include :

- A review of corporation tax charging provisions
- Trading income computation considerations
- Capital allowances and recent developments
- Associated companies
- Loans to participators
- National Insurance issues
- Case studies may be used where appropriate

Participants will be expected to have a basic understanding of the main tax rules.

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
24 Apr (am)
15 May (am)

Colchester
15 Nov (am)

High Wycombe
9 Oct (am)

Northampton
28 Sep (am)

Capital Allowances

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have experience of completing tax computations for corporate and unincorporated clients.

This course is not suitable for participants who have no experience of capital allowances and as a guideline is appropriate for those with at least 24 months in the profession.

OBJECTIVES

To review basic capital allowance principles together with recent changes, including a look at some of the more problematic areas.

CONTENT

The course will include:

- Assets and expenditure qualifying for capital allowances
- Existing allowance rules
- Problem areas

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•		

London
24 Apr (pm)
15 May (pm)

Colchester
15 Nov (pm)

High Wycombe
9 Oct (pm)

Northampton
24 May (pm)

Timings vary according to the venue. See page 11 for details.

P11Ds / Benefits

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have attended the introductory session or those who have some knowledge of the basics of P11D completion. As a guideline it will be suitable for those who have worked between 12 and 24 months in the profession or those who have not recently completed P11Ds.

OBJECTIVES

To familiarise participants with the calculation of a wide range of benefits together with a review of recent developments/changes in practice or the legislation.

CONTENT

- Calculation and treatment of the main benefits eg: company cars, beneficial loans, reimbursed expenses etc
- Administration – review of the paperwork, filing dates, penalties, and dispensations
- Class 1A
- Detailed case study. Participants are given blank P11Ds together with information in respect of various benefits and expenses payments. Participants are asked to complete the P11Ds and prepare schedules showing taxable benefits and expenses claims

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•	•	

London
25 Apr (am)
16 May (am)

High Wycombe
16 Mar (am)

Northampton
24 May (am)

Colchester
7 Feb (am)

VAT Problem Areas for Accounts Staff

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have an understanding of VAT and who would like to be able to give clients assurance on VAT matters. As a guide it will normally be suitable for those participants who have been in practice for between 24 and 36 months. It is not suitable for partners or managers with extensive experience in VAT matters.

OBJECTIVES

The aim of the course is to ensure that participants can deal confidently with day to day VAT issues. The course highlights some of the key areas people get wrong when completing or reviewing their clients VAT records.

CONTENT

- Review of day to day issues, such as credit notes, bad debts, part exchanges, entertaining costs, vehicles and related expenses, etc
- Review of the second hand margin schemes
- Review of the Flat rate scheme
- Issues relating to the increase in the standard rate of VAT
- Case studies and quizzes may be used to illustrate key areas

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•		

London
25 Apr (pm)
16 May (pm)

High Wycombe
16 Mar (pm)

Northampton
28 Sep (pm)

Colchester
7 Feb (pm)

General Tax Update for Accounts Staff

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and who have already attended other Intermediate level courses and wish to be kept up to date with the recent legislative changes. (This course is NOT intended for anyone who has attended the 2012 CPD Finance Act session.)

OBJECTIVES

By the end of the course staff will have been given an overview of recent changes in legislation including a look at some of the more problematic areas.

CONTENT

- Finance Act changes - income / corporation / capital taxes / VAT
- Case study questions will be included throughout the course to illustrate current topical issues

Participants will be expected to have a basic understanding of the main tax rules.

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•		

London
11 Sep
2 Oct

High Wycombe
10 Oct

Northampton

Colchester
17 Oct

Timings vary according to the venue. See page 11 for details.

Communication: The Essential Skills

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is essential for junior staff who wish to improve their ability to communicate effectively with clients in writing, on the phone or face to face.

The relevance of the course will depend upon the participants' level of experience in this area. As a guide, the course will be most suited to members of staff who have been in the profession for up to 24 months.

OBJECTIVES

At the end of the course participants will be aware of the principles of good communication and the effect of key aspects of their behaviour on working relationships with clients and colleagues. They will have been given practical tools to help them communicate more effectively on the telephone, and will have had the opportunity to try out some of these in role-play situations. Participants will also have seen some examples of good and bad business writing and will have acquired some writing and editing skills.

CONTENT

The course will cover:

- Importance of communication - ways, means and barriers
- Helping and hindering behaviours - group exercises and informal presentations
- Body language basics
- Telephone training tips - role plays
- Business writing skills and techniques

Individual and group exercises will be used to enable participants to practice the key skills learned.

Numbers limited to 15 participants

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•	•	•

London
26 Jan
31 May
Colchester
19 Apr

High Wycombe
13 Nov
Northampton
-

How to be an Effective Senior

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Being able to manage ourselves and our relationships with colleagues and clients are as important as having the appropriate technical skills.

The course is ideal for those about to become or who have recently become seniors and are starting to take responsibility for jobs and other members of staff.

The relevance of the course will depend upon participants' level of responsibility and practical experience. As a guideline however, it is unlikely to be appropriate for those with less than two years experience in the profession.

OBJECTIVES

At the end of the course participants will be more aware of the importance of managing themselves and others and have gained an insight into how this can be achieved.

CONTENT

- Examination of the role and skills required of the senior
- Communication skills – review of the barriers to effective communication and how they can be overcome
- One to one training – introduction to the skills followed by an exercise whereby participants have the opportunity to put these skills into practice
- An introduction to time management skills
- Group skills - use of a management game to illustrate how groups make decisions and how they can be influenced

Numbers limited to 15 participants

CPD HOURS: 6

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•	•	•

London
15 Mar
19 Apr
Colchester
23 Nov

High Wycombe
2 Jul
Northampton
-

Sage 50 Report Designer

£75 plus VAT per place
£20 for members
(except CPD members)

WHO SHOULD ATTEND

Participants should already be familiar with the basic principles of the Sage Report Designer in previous versions of Sage (v.12 or below).

The course is specifically aimed at those who wish to be able to transfer their current Report Design skills to the new Sage 50 Report Design module.

OBJECTIVES

Since Sage 50 v.2007, the system contains a new report designer module.

This course is designed for all staff already familiar with the Report Designer in v.12 (or below) who need to update their skills to:

- Navigate their way round the new screens
- Be able to use the changes to the Expression and Filter editors
- Take advantage of some of the new features such as the join (table) editor

This hands-on half day course is designed for the more experienced Sage user who is likely to be involved in providing assistance to clients in terms of using the Report Designer to either modify any of the existing Sage reports, or create new reports from scratch, using the latest version.

The Sage 50 v.2011/12 Report Design module will be used.

CONTENT

Sage 50 v.2010 Report Designer

- Navigating around the new Windows
- File Extensions and File Formats
- Modified Expression and Filter editors
- New Report Design Wizard
- Importing reports from older versions
- New Join editor
- Toolbox and Properties options
- Report Design Projects

Numbers limited to 12 participants

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
			•	

London
17 Oct (am)
21 Nov (am)
Colchester
-

High Wycombe
15 Mar (am)
Northampton
-

Timings vary according to the venue. See page 11 for details.

Sage 50 Accounts: Data Extraction Using Excel

£75 plus VAT per place
£20 for members
(except CPD members)

WHO SHOULD ATTEND

Participants should be familiar with Sage 50 and be reasonably proficient at using the core modules (Customers/Suppliers/Nominal and Financials) and menu options.

Experience of using Sage in a client environment would also be useful.

A good basic knowledge of Excel is also required.

Versions- Sage 50 v.2011/12 and Excel v.2003 (and references to Excel v.2010 also).

OBJECTIVES

To provide hands-on training on some of the more advanced concepts of exporting Sage 50 data into Excel, and using Excel tools to interrogate this data.

Some of the more advanced Excel features, such as the database, pivot tables and ODBC links will be covered, to enable participants to feel confident with interrogating and extracting Sage data.

CONTENT

- Export Sage 50 data to Excel
- Using the Sage 50 report designer to change sort orders and adding filters
- Using Sage filters and search options
- Export data directly to Excel
- Export to Excel via .csv
- Excel Database - Autofilter and Advanced Filter
- Excel Pivot Tables
- Creating Excel ODBC links to Sage 50 data and using MS-Query

Numbers limited to 12 participants

CPD HOURS: 3

Seniors	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•		•		

London
17 Oct (pm)
21 Nov (pm)

Colchester
-

High Wycombe
15 Mar (pm)

Northampton
-

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25% discount for members (excluding CPD members)

*for 20 or more participants please contact
kay.sanders@mercia-group.co.uk

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During 2012 we will be offering the following programme of CPD courses online. All members will be given access to these courses as part of their membership fee and digital subscribers will be given access to those that fall within their subscription period. Anyone wishing to purchase individual courses can do so through our website at www.mercia-group.co.uk

Details of courses available in 2013 will be added to our website throughout the year but if you need any further information on any of our digital options please contact Kay Sanders on 0116 2581200.

VAT Update and Problem Areas

January 2012

The Tax Man Cometh – Handling Revenue Enquiries

February 2012

Detecting Fraud and Advising on Preventing Fraud

March 2012

Audit Update and Current Issues

April 2012

Accountancy Update and Current Issues

May 2012

Taxation of Property Transactions

June 2012

Audit and Accounts of Group Companies

July 2012

Capital Taxes and the Family Company

August 2012

The Link between Accounting Standards and Tax Treatment

September 2012

Finance Act 2012

October 2012

Money Laundering Update

November 2012

Topical Tax Issues

December 2012

Mercia Group Limited reserves the right to vary the published programme.

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Total	_____

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plus VAT @ 20% £ _____

TOTAL £ _____

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The fee will be invoiced in advance but can be paid in 12 monthly instalments. A Direct Debit Mandate will be sent to you on receipt of your application. Please note that credit card payments must be made in full.

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Visa, Mastercard Or Delta Accepted

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Security Code _____

Card Expiry Date _____

Cardholder Name & Initials _____

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Membership Application Form

Please photocopy this form if there is not enough space.

Firm	
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Fax No	
Main Contact	
Main Email	
Enrolment Contact	
Enrolment Email	

Membership Options - please select



CPD Membership	<input type="checkbox"/>
Membership	<input type="checkbox"/>
MembershipPLUS	<input type="checkbox"/>

Fees

CPD Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £370	£

Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £370	£
No. of Trainees/Junior staff x £260	£

MembershipPLUS

Per firm fee	£350
No. of Partners/Managers/Senior staff x £555	£
No. of Trainees/Junior staff x £260	£

plus VAT @ 20%	£
TOTAL	£

The fee will be invoiced in advance but can be paid in 12 monthly instalments. A Direct Debit Mandate will be sent to you on receipt of your application. Please note that credit card payments must be made in full.

Staff Names

Please include all staff who are involved in chargeable work. Those working on a part time basis (less than 20 hours per week) should be included as 0.5.

Partners/Principals/
Directors

Managers/
Senior Staff

(Those who are qualified either by examination or experience)

Trainees

Other Junior Staff

Total No. of Staff _____

Paying By Credit Card: Visa, Mastercard Or Delta Accepted

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Security Code _____

Card Expiry Date _____

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Cardholder Address (Inc. Postcode) _____

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I would like to book the following courses:	Venue	am/pm <small>(where applicable)</small>	No of Places	Delegate Names
Personal and Employment Tax Update				
Accountancy Update and Current Issues				
Audit Update and Current Issues				
Business Tax: Problem Areas				
Audit and Accounts of Group Companies				
Capital Taxes and the Family Company				
The Link between Accounting Standards and Tax Treatment				
Finance Act 2012				
Turning Prospects Into Clients				
Tax, Legal and Accounting Implications of Transactions between a Company and its Directors				
Audit and Non Audit Reports: Avoiding the Pitfalls				
Topical Tax Issues				
VAT Update and Problem Areas				

Personal Details

(Required for all bookings, including members, unless details given on page 29)

Firm	
Address	
Tel No	
Fax No	
Email	
Contact	

Payment Details

Total places ____ @ £49 if 10 or more places booked	£
Total places ____ @ £60 if 6 - 9 places booked	£
Total places ____ @ £95 if 1 - 5 places booked	£
plus VAT @ 20%	£
TOTAL (Cheque enclosed payable to Mercia Group Ltd)	£

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Cardholder Name & Initials	_____
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Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a 20% administration charge. All cancellations must be in writing. **Transfers and late bookings:** If you wish to transfer and attend an alternative venue, 7 working days notice must be given in writing. When shorter notice is given, Mercia reserve the right to charge a £25 plus VAT administrative fee or refuse the request.

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