Brains 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

Bracknell • High Wycombe • London • Milton Keynes

Newbury • Northampton • 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 / principal / 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 12.

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 16 to 27.

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.

REGISTERED CPD PROVIDER ACCA 1/1/2011 – 31/3/2012

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.

CPD Course Programme

Page No	Course	High Wycombe		Bracknell	Newbury	Milton Keynes	Watford	London
Audit and Accounting								
5	**Accountancy Update and Current Issues**	28 Feb (pm)	8 Nov (pm)	29 Nov (am)	14 Nov (pm)	26 Mar (pm)	27 Mar (pm)	27 Mar (am & pm)
5	**Audit and Accountancy Update**	16 Apr (pm)	12 Sep (pm)	-	-	-	-	-
5	**Audit Update and Current Issues**	23 Apr (pm)		18 Apr (pm)	19 Apr (pm)	19 Apr (pm)	25 Apr (pm)	17 Apr (am & pm)
6	**Audit and Accounts of Group Companies**	16 May (pm)		-	-	-	30 May (pm)	24 May (am & pm)
6	**The Link between Accounting Standards and Tax Treatment**	18 Jun (pm)		13 Jun (pm)	-	19 Jun (pm)	-	12 Jun (am & pm)
6	**Audit and Non Audit Reports: Avoiding the Pitfalls**	10 Oct (pm)		-	30 Oct (pm)	9 Oct (pm)	23 Oct (pm)	1 Nov (am & pm)
7	**Tax, Legal and Accounting Implications of Transactions between a Company and its Directors**	25 Oct (pm)		2 Oct (pm)	15 Oct (pm)	18 Oct (pm)	30 Oct (pm)	17 Oct (am & pm)
Taxation								
7	**Personal and Employment Tax Update**	13 Feb (pm)		18 Apr (am)	8 Mar (pm)	29 Feb (pm)	14 Feb (pm)	1 Mar (am & pm)
7	**Tax Update**	1 May (am)	10 Jul (pm)	-	-	-	-	-
8	**Business Tax: Problem Areas**	1 May (pm)		29 May (am)	22 May (pm)	9 May (pm)	8 May (pm)	15 May (am & pm)
8	**Capital Taxes and the Family Company**	19 Jul (pm)		13 Jun (am)	18 Jul (pm)	3 Jul (pm)	21 Jun (pm)	26 Jun (am & pm)
8	**Finance Act 2012**	20 Sep (am & pm)		2 Oct (am)	1 Oct (pm)	13 Sep (pm)	24 Sep (pm)	3 Oct (am & pm)
7	**Tax Update - Autumn**	1 Nov (am & pm)		-	-	-	-	-
9	**VAT Update and Problem Areas**	21 Nov (pm)		29 Nov (pm)	27 Jun (pm)	10 Dec (pm)	27 Nov (pm)	11 Dec (am & pm)
9	**Topical Tax Issues**	11 Dec (pm)		29 May (pm)	3 Dec (pm)	6 Nov (pm)	13 Nov (pm)	28 Nov (am & pm)
Personal Skills and Management Development								
9	**Turning Prospects into Clients**	4 Sep (pm)		-	-	-	-	11 Sep (am & pm)
	Timings	9.30am - 12.45pm 2.00pm - 5.15pm		9.30am - 12.45pm 2.00pm - 5.15pm	2.00pm - 5.15pm	2.00pm - 5.15pm	2.00pm - 5.15pm	9.30am - 12.45pm 2.00pm - 5.15pm

Specialist CPD Course Programme

Page No	Course	High Wycombe
10	**Charities: Current Issues**	1 Feb (pm)
10	**Planning to Retain the Wealth of the Elderly**	20 Feb (pm)
10	**Use of Trusts for Tax Planning**	7 Mar (pm)
11	**Budget 2012**	27 Mar (pm)
11	**Tax Planning for Owner Managers**	31 May (pm)
11	**The Tax Man Cometh - Handling Revenue Enquiries**	10 Jul (am)
12	**Advanced Corporation Tax**	1 Oct (pm)
12	**SRA Accounts Rules - The Key Issues in the Changes**	25 Oct (am)
12	**Money Laundering Update**	4 Dec (pm)
	Timings	9.30am - 12.45pm 2.00pm - 5.15pm

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.

Mercia reserves the right to vary the published programme

Venues

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

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

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

Milton Keynes
Kents Hill Park, Training and Conference Centre, Timbold Drive,
Milton Keynes, Buckinghamshire, MK7 6TT
T: 01908 358000 W: www.kentshillpark.com

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

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

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)

High Wycombe
28 Feb (pm)
8 Nov (pm)

Bracknell
29 Nov (am)

Newbury
14 Nov (pm)

Milton Keynes
26 Mar (pm)

Watford
27 Mar (pm)

London
27 Mar (am & pm)

Audit & Accountancy Update

Speaker: Jeremy Williams, Mercia Group Ltd or Bill Telford, Telford Financial Training

£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 Audit and Accounting Standards, Exposure Drafts, Practice Notes, Technical Releases and UITF Abstracts issued since the last update course
- Understand the practical effect of these changes on their clients, and any action that should be taken
- Understand the probable practical impact of any other pronouncements and discussion papers that affect accounting and auditing
- Be aware of the main areas where the profession is being criticised for poor quality accounting and reporting

CONTENT

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

CPD HOURS: 3 (Audit related: 3)

High Wycombe
16 Apr (pm)
12 Sep (pm)

Bracknell
-

Newbury
-

Milton Keynes
-

Watford
-

London
-

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)

High Wycombe
23 Apr (pm)

Bracknell
18 Apr (pm)

Newbury
19 Apr (pm)

Milton Keynes
19 Apr (pm)

Watford
25 Apr (pm)

London
17 Apr (am & pm)

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

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)

High Wycombe	Milton Keynes
16 May (pm)	-
Bracknell	**Watford**
-	30 May (pm)
Newbury	**London**
-	24 May (am & pm)

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)

High Wycombe	Milton Keynes
18 Jun (pm)	19 Jun (pm)
Bracknell	**Watford**
13 Jun (pm)	-
Newbury	**London**
-	12 Jun (am & 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)

High Wycombe	Milton Keynes
10 Oct (pm)	9 Oct (pm)
Bracknell	**Watford**
-	23 Oct (pm)
Newbury	**London**
30 Oct (pm)	1 Nov (am & pm)

Timings vary according to the venue. See pages 3 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 FRSSE. 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 / FRSSE: 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)

High Wycombe
25 Oct (pm)

Milton Keynes
18 Oct (pm)

Bracknell
2 Oct (pm)

Watford
30 Oct (pm)

Newbury
15 Oct (pm)

London
17 Oct (am & pm)

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

High Wycombe
13 Feb (pm)

Milton Keynes
29 Feb (pm)

Bracknell
18 Apr (am)

Watford
14 Feb (pm)

Newbury
8 Mar (pm)

London
1 Mar (am & pm)

Tax Update

Speaker: Phil Williams, 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 bring you up to date with recent changes in tax legislation and practice. In particular attention will be paid to the practical implications of the changes, identifying appropriate advice for clients.

CONTENT

- Changes in the law and Inland Revenue interpretations
- Personal and corporate tax planning points
- PAYE and NIC changes
- VAT developments

CPD HOURS: 3

High Wycombe
1 May (am)
10 Jul (pm)
1 Nov (am & pm)

Milton Keynes
-

Bracknell
-

Watford
-

Newbury
-

London
-

Timings vary according to the venue. See pages 3 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

High Wycombe 1 May (pm)	**Milton Keynes** 9 May (pm)
Bracknell 29 May (am)	**Watford** 8 May (pm)
Newbury 22 May (pm)	**London** 15 May (am & 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

High Wycombe 19 Jul (pm)	**Milton Keynes** 3 Jul (pm)
Bracknell 13 Jun (am)	**Watford** 21 Jun (pm)
Newbury 18 Jul (pm)	**London** 26 Jun (am & pm)

Finance Act 2012

Speaker: Mark Morton, 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

High Wycombe 20 Sep (am & pm)	**Milton Keynes** 13 Sep (pm)
Bracknell 2 Oct (am)	**Watford** 24 Sep (pm)
Newbury 1 Oct (pm)	**London** 3 Oct (am & pm)

Timings vary according to the venue. See pages 3 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)

High Wycombe 21 Nov (pm)	**Milton Keynes** 10 Dec (pm)
Bracknell 29 Nov (pm)	**Watford** 27 Nov (pm)
Newbury 27 Jun (pm)	**London** 11 Dec (am & pm)

Topical Tax Issues

Speaker: Norman Allison, 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

High Wycombe 11 Dec (pm)	**Milton Keynes** 6 Nov (pm)
Bracknell 29 May (pm)	**Watford** 13 Nov (pm)
Newbury 3 Dec (pm)	**London** 28 Nov (am & 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

High Wycombe 4 Sep (pm)	**Milton Keynes** -
Bracknell -	**Watford** -
Newbury -	**London** 11 Sep (am & pm)

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

Charities: Current Issues

Speaker: David Gallagher, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

Accounting for charities is subject to continual change. Recent developments include legislative changes as well as regulatory developments.

This course will consider the impact in charity accounts that arise from these changes. It will also address key auditing issues.

CONTENT

- Recent regulatory developments and Charity Commission publications (including the latest guidance on public benefit)
- Issues arising from implementation of the Charities Act 2006
- Charitable Incorporated Organisations
- Accounting issues including SORP Information Sheets and FRS 30
- Audit and assurance issues including going concern issues, independent examinations, whistle blowing and clarified ISAs
- Topical tax issues affecting charities

CPD HOURS: 3 (Audit related: 3)

High Wycombe
1 Feb (pm)

Planning to Retain the Wealth of the Elderly

Speaker: Jonathan Wilkey, Gwyn James Solicitors

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

Advising the elderly on the financial implications of long-term care is a rapidly expanding area of Law and Finance. However, the expansion has brought with it added complications for the practitioner with the ongoing introduction of new legislation, changes in regulations, guidelines and case law. The aim of this course is to bring together recent changes that have taken place and offer practical and current advice on the common questions asked by clients and practitioners.

CONTENT

The course will cover the following issues:

- Setting the scene: an overview of funding long-term care and asset protection
- Professional issues: conflict of interest, financial health check, mental capacity, practitioners' duties, risk analysis, file management, IPFDA claims and avoiding negligence claims
- Financial assessments, the Notional Capital Rule and local authority recovery procedures
- Asset protection: immediate, medium and long term planning
- Asset protection: the options – Wills, trusts, leases, gifting assets, disregarded assets and asset preservation, investment and insurance schemes, personal possessions, sharing property with the elderly and equity release
- Options relating to the family home
- Complications with former local authority properties
- Protection of business assets
- Effective gifting
- Amendments to CRAG Guidelines [2007]

CPD HOURS: 3

High Wycombe
20 Feb (pm)

Use of Trusts for Tax Planning

Speaker: Andrew Burgess, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

Trusts are a long-established vehicle for capital tax planning and although FA 2006 removed the use of some types of trust they remain useful tools for the tax planner. This course will provide a reminder of how trusts operate and they key planning roles that they can fulfil.

CONTENT

Basic issues on trusts
- identification of key participants
- types of trust
- basic drafting issues
- overview of trusts and tax

Qualifying interest in possession
- identification of QIIPs
- IHT implications

Relevant property
- identifying which trusts are relevant property
- basic IHT rules on relevant property

Using trusts in lifetime planning
- general gifts of assets
- family company shares
- interaction with Entrepreneurs' Relief
- family home

Use in will planning
- types of trust which can be used
- implications for legatees

CPD HOURS: 3

High Wycombe
7 Mar (pm)

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

Budget 2012

Speaker: Pat Nown, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

This course will give you the opportunity to consider the Chancellor's recent Budget statement. In particular it will focus on the impact of the proposed legislation on your clients.

CONTENT

- Personal taxation
- Business taxation
- Capital taxes
- VAT

The precise content of this course cannot be determined at the time of going to print but will be available from Mercia on request nearer the time of the course.

CPD HOURS: 3

High Wycombe
27 Mar (pm)

Tax Planning for Owner Managers

Speaker: Norman Allison, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

The 50% income tax rate and 28% CGT rate mean that tax efficient planning has become more important than ever for owner managers.

CONTENT

This course will consider the changes and current options that are available for owner managers. In particular, it will consider:

- Incorporation - the current scenario and particular issues
- Extraction of profits from companies
- Pension contributions
- Utilising the family's tax bands and allowances
- Loans and equity finance provided to a company
- Loans from the company to participators
- Multi-business activities by family members
- Entrepreneurs' Relief opportunities
- Own share purchases
- Likely areas of HMRC attack
- Maintaining conditions for business property relief
- Investment opportunities

CPD HOURS: 3

High Wycombe
31 May (pm)

The Tax Man Cometh - Handling Revenue Enquiries

Speaker: Mark Morton, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

HMRC enquiries can be difficult for both client and adviser especially when faced with an intransigent Inspector on the other side. The new array of powers given to HMRC from 2009 provide extra ammunition for the Inspector.

This course will look at the handling of an enquiry from start to finish, looking at how the adviser can get and keep control and ensure that the Inspector operates within defined limits. Practical advice will be given by a speaker who has 40 years of experience of investigations on both sides of the fence.

CONTENT

- The impact of an investigation
- Can an investigation be avoided
- How to get control
- HMRC powers to obtain information and visit premises
- Key issues in finishing a case
- Negotiation of penalties

CPD HOURS: 3

High Wycombe
10 Jul (am)

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

Advanced Corporation Tax

Speaker: Phil Williams, Mercia Group Ltd

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

A review of some of the more complex areas of corporation tax and areas of particular relevance to companies.

CONTENT

Loan relationships and trading debts
- Main principles
- Special cases
- Loan transactions between company and individuals

Profit extraction - problem areas
- Income splitting
- Application of the transaction in securities legislation

Intangible asset regime
- Goodwill write offs
- Rollover regime

Corporation tax relief for employee share acquisitions
- Availability of the relief

Corporate reorganizations
- Transfers of trade – points to watch
- Transfer of capital assets – recent developments
- Substantial shareholding exemption

CPD HOURS: 3

High Wycombe
1 Oct (pm)

SRA Accounts Rules - The Key Issues in the Changes

Speaker: John Welsford

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

OBJECTIVES

With effect from 6 October 2011 the old SAR 1998 were replaced by the new accounts rules published by the SRA. Although these will continue to apply to all solicitors in practice their scope is extended to include all entities authorised by the SRA to provide legal services.

As well as extending the scope the opportunity has been taken to revise the rules in a number of areas.

The new rules will have been in place for a year and we will understand clearly the practical effects of these changes. On completion of this course participants will understand the changes made to the rules with effect from 6 October 2011 and the issues these have caused. Practical problems and issues relating to the rules will be highlighted.

CONTENT

This course will cover the changes in the rules and their effects and will include:

- The scope of the rules and who are subject to them
- Responsibilities for compliance and sanctions
- The significantly increased definitions
- The new interest rules and their effects
- The outcome focussed rule on authorising withdrawals and what it means for legal practitioners
- Other rule changes and their effects
- Effects on accountants approach

CPD HOURS: 3 (Audit related: 3)

High Wycombe
25 Oct (am)

Money Laundering Update

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Andrew Güntert, Mercia Group Ltd

OBJECTIVES

Most practice staff are aware of the requirements of the rules and regulations and what they must do to avoid breaking the law. However, there are doubts whether these are being applied correctly in practice.

Our experience is that firms are making far fewer reports than anticipated. Is this because there are fewer crimes or that people are failing to report them? The 3rd EU Money Laundering Directive required member states to issue revised Regulations and the new Regulations came into effect in the UK on 15 December 2007. Regulators expect these Regulations to be complied with. The environment becomes even more challenging after 1 July 2011 as a result of the Bribery Act 2010 which will lead to more suspicion of criminal offences having taken place. The course will significantly increase awareness of the issues and provide practical guidance on what should be reported and how.

CONTENT

- Update on the law and regulations including government plans to change the regulations
- The Bribery Act 2010 - offences and required procedures
- The revised money laundering regulations
  - the differences and effects
- What should be reported and how
  - are your internal procedures working?
  - a series of examples to illustrate when reports are required
- CDD (Customer Due Diligence) and identity checks
  - what is a risk based approach?
  - what do the JMLSG say
  - the CCAB guidance and ICAEW Tax Faculty guidance
- Interaction with other rules and regulations
- Practical consequences of the first seven years of money laundering regulations

CPD HOURS: 3 (Audit related: 3)

High Wycombe
4 Dec (pm)

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

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

Professional Development Course Programme

Page No	Course		High Wycombe	London			Northants
Audit and Accounting							
17	**Auditing: First Principles**	am	26 Mar	23 Jan	28 May	-	-
16	**How to Audit Series**	2.5 days	26 - 28 Mar	23 - 25 Jan	28 - 30 May	-	-
17	**Understanding Company Accounts**	1 day	29 Mar	15 Oct	6 Dec	-	13 Nov
17	**Understanding Analytical Procedures**	am	30 Mar	16 Oct	7 Dec	-	14 Nov
18	**Audit Exemption and Abbreviated Accounts**	pm	30 Mar	16 Oct	7 Dec	-	14 Nov
18	**Charities: Key Problem Areas**	am	16 May	2 May	26 Sep	-	-
18	**Money Laundering: An Introduction for New Starters**	pm	16 May	2 May	26 Sep	-	7 Mar
19	**Auditing the Difficult Areas**	am	17 May	3 May	11 Jun	-	-
19	**Planning an Effective Audit**	pm	17 May	3 May	11 Jun	-	-
19	**Ethical Standards: A Practical Review**	am	24 May	11 Oct	19 Nov	-	-
20	**File Review Skills**	pm	24 May	11 Oct	19 Nov	-	-
20	**Introduction to Bookkeeping and Accounts**	9 days	28 Aug - 7 Sep	-	-	-	-
20	**Accounts Preparation Skills**	1 day	14 Nov	28 Feb	20 Nov	-	12 Nov
Taxation							
21	**Business Tax Refresher**	am	20 Feb	2 Feb	9 Oct	-	-
21	**Corporation Tax Refresher**	pm	20 Feb	2 Feb	9 Oct	-	-
21	**Personal Tax Refresher**	am	21 Feb	3 Feb	10 Oct	-	-
22	**Capital Gains Tax Refresher**	pm	21 Feb	3 Feb	10 Oct	-	-
22	**P11Ds/Benefits**	am	16 Mar	25 Apr	16 May	-	24 May
22	**VAT Problem Areas for Accounts Staff**	pm	16 Mar	25 Apr	16 May	-	28 Sep
23	**Introduction to PAYE & NI**	am	8 Oct	10 Feb	7 Sep	21 Sep	-
23	**Introduction to VAT**	pm	8 Oct	10 Feb	7 Sep	21 Sep	-
23	**Tax Issues Arising from Accounts Review**	am	9 Oct	24 Apr	15 May	-	28 Sep
24	**Capital Allowances**	pm	9 Oct	24 Apr	15 May	-	24 May
24	**General Tax Update for Accounts Staff**	1 day	10 Oct	11 Sep	2 Oct	-	-

Mercia reserves the right to vary the published programme

See page 15 for venue & timing details

Professional Development Course Programme continued

Page No	Course		High Wycombe	London			Northants
Personal Skills and Management Development							
24	**How to be an Effective Senior**	1 day	2 Jul	15 Mar	19 Apr	-	-
25	**Communication: The Essential Skills**	1 day	13 Nov	26 Jan	31 May	-	-
IT Skills							
25	**Sage 50 Report Designer**	am	15 Mar	17 Oct	21 Nov	-	-
25	**Sage 50 Accounts: Data Extraction Using Excel**	pm	15 Mar	17 Oct	21 Nov	-	-

Specialist Professional Development Course Programme

Page No	Course		High Wycombe
26	**Solicitors' Accounts: An Introduction to SRA Accounts Rules**	1 day	9 Jan
26	**Payroll Update**	pm	15 Mar
26	**Tax Credits Workshop**	am	20 Jun
26	**Introduction to Group Taxation**	pm	20 Jun
27	**Introduction to Limited Liability Partnerships**	am	9 Jul
27	**Back to Basics: Auditing**	pm	9 Jul
27	**Company Secretarial Practice: The Basic Principles**	pm	11 Dec

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.

Mercia reserves the right to vary the published programme

Venues

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, Sands,
High Wycombe 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 3239636

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

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 cash and bank, 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
		•		

High Wycombe
26 - 28 Mar

London
23 - 25 Jan
28 - 30 May

Northampton
-

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

Timings vary according to the venue. See page 15 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
		•		

High Wycombe
26 Mar (am)

Northampton
-

London
23 Jan (am)
28 May (am)

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
		•		

High Wycombe
29 Mar (pm)

Northampton
13 Nov (pm)

London
15 Oct (pm)
6 Dec (pm)

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
		•		

High Wycombe
30 Mar (am)

Northampton
14 Nov (am)

London
16 Oct (am)
7 Dec (am)

Timings vary according to the venue. See page 15 for details.

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
		•		

High Wycombe
30 Mar (pm)

London
16 Oct (pm)
7 Dec (pm)

Northampton
14 Nov (pm)

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
•		•		

High Wycombe
16 May (am)

London
2 May (am)
26 Sep (am)

Northampton
-

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
	•	•		•

High Wycombe
16 May (pm)

London
2 May (pm)
26 Sep (pm)

Northampton
7 Mar (pm)

Timings vary according to the venue. See page 15 for details.

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
•		•		

High Wycombe
17 May (am)

Northampton
-

London
3 May (am)
11 Jun (am)

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
•		•		

High Wycombe
17 May (pm)

Northampton
-

London
3 May (pm)
11 Jun (pm)

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
•		•		

High Wycombe
24 May (am)

Northampton
-

London
11 Oct (am)
19 Nov (am)

Timings vary according to the venue. See page 15 for details.

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
•		•		

High Wycombe
24 May (pm)

Northampton
-

London
11 Oct (pm)
19 Nov (pm)

Introduction to Bookkeeping and Accounts

Week One £550 plus VAT per place
9 Days £990 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

A practical way for those new to accountancy to learn and understand the basics of their work and studies. The participants will learn everything from the basic principles of accounts to the nominal ledger and extended trial balance in small, friendly classes. The learning is consolidated in the second week with a case study – preparing accounts from incomplete records. The full course includes two tests.

CONTENT

Books of prime entry, ledgers and control accountsa

- Adjustments – depreciation, bad debts, accruals, prepayments
- Extended trial balance
- Producing simple financial statements
- VAT – basic concepts, VAT return
- Case study – preparing accounts from incomplete records
- Professional ethics

CPD HOURS: 54

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

High Wycombe
28 Aug - 7 Sep

Northampton
-

London
-

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
		•		

High Wycombe
14 Nov

Northampton
12 Nov

London
28 Feb
20 Nov

Timings vary according to the venue. See page 15 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
•				

High Wycombe
20 Feb (am)

London
2 Feb (am)
9 Oct (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
•				

High Wycombe
20 Feb (pm)

London
2 Feb (pm)
9 Oct (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
•				

High Wycombe
21 Feb (am)

London
3 Feb (am)
10 Oct (am)

Northampton
-

Timings vary according to the venue. See page 15 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
•				

High Wycombe
21 Feb (pm)

Northampton
-

London
3 Feb (pm)
10 Oct (pm)

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
•	•	•	•	

High Wycombe
16 Mar (am)

Northampton
24 May (am)

London
25 Apr (am)
16 May (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 already have an understanding of VAT and would benefit from an understanding of some of the problem areas. As a guideline it will be suitable for those people who have worked around 36 months in the profession. The course is not suitable for VAT managers.

OBJECTIVES

To ensure participants are aware of the correct treatment of key tricky areas within VAT as well as some of the recent changes in VAT practice and any relevant changes in the legislation.

CONTENT

A review of key tricky areas including:

- International trading in goods and services
- Basic land and property transactions
- Partial exemption
- Capital Goods Scheme
- Recent developments.

Case studies may be used during the session to help illustrate the topics where appropriate.

CPD HOURS: 3

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

High Wycombe
16 Mar (pm)

Northampton
28 Sep (pm)

London
25 Apr (pm)
16 May (pm)

Timings vary according to the venue. See page 15 for details.

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
	•	•	•	

High Wycombe
8 Oct (am)

Northampton
-

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

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
	•	•		

High Wycombe
8 Oct (pm)

Northampton
-

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

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
•		•		

High Wycombe
9 Oct (am)

Northampton
28 Sep (am)

London
24 Apr (am)
15 May (am)

Timings vary according to the venue. See page 15 for details.

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
•	•	•		

High Wycombe
9 Oct (pm)

Northampton
24 May (pm)

London
24 Apr (pm)
15 May (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
•	•	•		

High Wycombe
10 Oct

Northampton
-

London
11 Sep
2 Oct

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
•	•	•	•	•

High Wycombe
2 Jul

Northampton
-

London
15 Mar
19 Apr

Timings vary according to the venue. See page 15 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
	•	•	•	•

High Wycombe
13 Nov

Northampton
-

London
26 Jan
31 May

Sage 50 Report Designer

£75 plus VAT per place
£20 plus VAT 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
•		•	•	•

High Wycombe
15 Mar (am)

Northampton
-

London
17 Oct (am)
21 Nov (am)

Sage 50 Accounts: Data Extraction Using Excel

£75 plus VAT per place
£20 plus VAT 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
•		•		

High Wycombe
15 Mar (pm)

Northampton
-

London
17 Oct (pm)
21 Nov (pm)

Timings vary according to the venue. See page 15 for details.

Solicitors' Accounts: An Introduction to SRA Accounts Rules

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

The course is aimed at those who undertake the work on Solicitors' records. It is suitable for people with little or no experience of Solicitors' work.

Anyone who has attended this course previously may find either the SRA Accounts Rules Workshop or the Solicitors Regulation Authority - The New Accounts Rules a more suitable alternative.

An understanding of accounting principles is required.

OBJECTIVES

The report required by the SRA under the SRA Accounts Rules 2011 is one of the more onerous tasks of the independent accountancy practice. Continuing shortages of clients' money has led the SRA to look carefully at the role of the accountant.

It is very difficult to check that a Solicitor is complying with those rules unless you understand what the current rules are. On completion of this course participants will not only know what the rules consist of and what they say but will also understand what they require a Solicitor to do in practice.

CONTENT

The content will include:

- Outline of client money rules
- Operation of client account
- Deposit interest
- Accountant's report requirements
- Case studies illustrating working's of rules including examples of:
  - client monies cash book and ledger accounts
  - disbursements - professional and other
  - transfers of costs
- Problem areas

CPD HOURS: 6

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

High Wycombe
9 Jan

Payroll Update

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

This course is suitable for those participants who have a reasonable working knowledge of payroll issues.

OBJECTIVES

To ensure participants are aware of current payroll issues and recent changes in legislation and procedures.

CONTENT

Recent developments, including a review of:

- Recent changes in legislation affecting PAYE and NIC
- SSP, SMP, OSPP and ASPP

Case studies may be used as appropriate.

CPD HOURS: 3

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

High Wycombe
15 Mar (pm)

Introduction to Group Taxation

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

This course is aimed at members of staff who require a basic understanding of group taxation and who have little or no existing knowledge in this area or who require a refresher of the basic rules. It will not normally be suitable for those who have recently covered this area as part of their professional examinations.

OBJECTIVES

To familiarise participants with the principles of group taxation including fundamental computational aspects.

CONTENT

The course will include:

- Definitions
- Identification of key relationships
- The use of losses including basic planning
- Capital transactions
- Loan relationships
- Payment and administration
- Case studies

CPD HOURS: 3

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

High Wycombe
20 Jun (pm)

Tax Credits Workshop

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

This course is intended for all accountants in general practice who require an essential understanding of the mechanics of the tax credit system when advising individuals in connection with their tax affairs.

OBJECTIVES

This workshop style session mainly aims to explain the current rules and workings governing the UK working and child tax credit system. It will include worked exercises and calculations.

However it will also cover an introduction to developments in the new Universal Credit system.

CONTENT

Course content may vary depending on the continued developments in this area but will include:

- Eligibility for tax credits
- Definition and calculation of income
- Calculating awards
- Claim procedures and limits
- Changes in personal circumstances and income
- Overpayments and recovery
- Enquiries and appeals
- Penalties
- Overview of entitlements to other state benefits
- The Universal Tax Credit

CPD HOURS: 3

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

High Wycombe
20 Jun (am)

Timings vary according to the venue. See page 15 for details.

Introduction to Limited Liability Partnerships

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

This course is aimed at those who are about to or who have recently become involved in the audit and accounts of Limited Liability Partnerships, although it may provide useful revision for those with more experience who want to ensure they fully understand the reporting and auditing requirements.

OBJECTIVES

By the end of the course participants will have gained an understanding of the background, financial reporting and audit requirements of Limited Liability Partnerships (LLPs).

CONTENT

The course will cover:

- Legislative background
- Becoming an LLP – practical considerations
- Members' agreements
- Format and terminology of LLP accounts including SORP requirements
- Audit issues

CPD HOURS: 3

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

High Wycombe
9 Jul (am)

Back to Basics: Auditing

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

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

OBJECTIVES

By the end of the course participants will have a better understanding of how to carry out an audit under the latest rules at the three stages of planning, fieldwork and completion.

CONTENT

The course will include:

- General overview and introduction to International Standards on Auditing (UK and Ireland) and Ethical Standards
- Planning, including:
  - Appointment
  - Risk assessment procedures
  - Audit approach
- Fieldwork, including:
  - Tests of control
  - Analytical procedures
  - Other substantive tests
- Completion

Case studies and exercises will be used throughout.

CPD HOURS: 3

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

High Wycombe
9 Jul (pm)

Company Secretarial Practice: The Basic Principles

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

WHO SHOULD ATTEND

The course provides a useful introduction for any member of staff who is asked to deal with company secretarial work.

OBJECTIVES

Participants on this course will learn about common company secretarial requirements, with emphasis on the smaller limited company.

CONTENT

- Types of limited company and their constitutions
- The birth of a new limited company
- The statutory books
- Common statutory returns
- Minutes and meetings
- The end of the limited company

CPD HOURS: 3 (Audit related: 3)

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

High Wycombe
11 Dec (pm)

Timings vary according to the venue. See page 15 for details.

CPD Courses Online

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.merica-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.

Digital Subscription Application Form

As a digital subscriber you receive a selection of our 12 most popular CPD courses over a 12 month period, starting from the month you begin to subscribe. To view the selection visit www.mercia-group.co.uk/training/digital.htm

Firm ______________________________

Address ______________________________

____

____

Tel ______________________________

Fax ______________________________

Email ______________________________

Contact (please print) ______________________________

☐ I/We wish to become a Mercia digital subscriber starting from ____________ (insert month)

Please complete the information below.

'Total Partners and Senior staff'* @ £155 per person **£** ________

Senior Staff	______
Partners	______
Total	______

Per firm fee **£ 250**

plus VAT @ 20% **£** ________

TOTAL **£** ________

Please include all partners and senior staff. Senior staff include those qualified by examination or experience.

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.

Paying By Credit Card:

Visa, Mastercard Or Delta Accepted

Cardholder No ______________________________

Security Code ______________________________

Card Expiry Date ______________________________

Cardholder Name & Initials ______________________________

Cardholder Address (Inc. Postcode) ______________________________

____

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Please return to:

Mercia Group Limited, Best House, Grange Business Park, Enderby Road, Whetstone, Leicester LE8 6EP

Mercia Group Ltd is a company registered in England and Wales with company number 1464141
Registered office: 19 - 21 Christopher Street, London EC2A 2BS

Membership Application Form

Please photocopy this form if there is not enough space.

Firm	
Address	

Tel No	
Fax No	
Main Contact	
Main Email	
Enrolment Contact	
Enrolment Email	

Membership Options *- please select* ✓

CPD Membership ☐

Membership ☐

MembershipPLUS ☐

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.

Paying By Credit Card: Visa, Mastercard Or Delta Accepted

Cardholder No ______________________

Security Code ______________________

Card Expiry Date ______________________

Cardholder Name & Initials ______________________

Cardholder Address (Inc. Postcode) ______________________

____

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 ______________

Please return with completed course booking form to:

Mercia Group Limited, Best House, Grange Business Park, Enderby Road, Whetstone, Leicester LE8 6EP

Mercia Group Ltd is a company registered in England and Wales with company number 1464141
Registered office: 19 - 21 Christopher Street, London EC2A 2BS

Professional Development Course Booking Form

Please photocopy this form if there is not enough space.

Course Title	Date	Venue	Delegate Names	Cost

Personal Details

(Required for all bookings, including members, unless details given opposite)

Firm	
Address	
Tel No	
Fax No	
Email	
Contact	

Please return by post or fax to the address below

Payment Details

There is no need to complete the following details if applying for membership or membershipPLUS.

Sub total	£
plus VAT @ 20%	£
TOTAL (Cheque enclosed payable to Mercia Group Ltd)	£

Paying By Credit Card: Visa, Mastercard Or Delta Accepted

Cardholder No ______________________

Security Code ______________________

Card Expiry Date ______________________

Cardholder Name & Initials ______________________

Cardholder Address (Inc. Postcode) ______________________

____

Mercia Group Ltd, Best House, Grange Business Park, Enderby Road, Whetstone, Leicester LE8 6EP
t 0116 258 1200 f 0116 258 1250 enquiries@mercia-group.co.uk www.mercia-group.co.uk

If you have any queries or would like to discuss your training needs please contact Emily Bailey on 0116 258 1200 or email emily.bailey@mercia-group.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 Booking Form

Please photocopy this form if there is not enough space.

I would like to book the following courses:	Venue	am/pm (where applicable)	No of Places	Delegate Names

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	£
Total places _____ @ £120 **Specialist CPD Courses** (listed on page 4)	£
plus VAT @ 20%	£
TOTAL (Cheque enclosed payable to Mercia Group Ltd)	£

Paying By Credit Card: Visa, Mastercard Or Delta Accepted

Cardholder No ______________________

Security Code ______________________

Card Expiry Date ______________________

Cardholder Name & Initials ______________________

Cardholder Address (Inc. Postcode) ______________________

____

Please return by post or fax to the address below

Mercia Group Ltd, Best House, Grange Business Park, Enderby Road, Whetstone, Leicester LE8 6EP
t 0116 258 1200 f 0116 258 1250 enquiries@mercia-group.co.uk www.mercia-group.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.

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