Brains 2011 Training Programme

CPD Courses

from only £47.50 plus VAT

Courses
for all Members of Staff

from only £50 plus VAT

Mix and match...

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

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. ***Plus*** with several options to choose from you can also decide which package provides the best training solution for your practice.

Membership options

Training group membership offers unbeatable value and flexibility and allows you to budget effectively with fixed monthly payments. Better still, there are three great membership options to choose from!

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 copy 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 and specialist tax programmes
- 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

The membership fee for 2011 is £150 per firm plus £355 per partner and senior member of staff and £250 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; this includes 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 £285 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 'find a course' or use your login if you are already registered.

The membershipPLUS fee for 2011 is £350 per firm plus £535 per partner and senior member of staff and £250 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

NEW for 2011

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 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 copy 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 £285 per place. The number of vouchers will be equal to the number of partners and senior members of staff

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.

The CPD membership fee for 2011 is £150 per firm plus £355 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.*

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 Liz Coates or Emily Bailey on 0116 2581200.

Pay as you go options

Flexible season ticket

10 or more places £47.50 plus VAT per place

6 – 9 places £60 plus VAT per place

1 – 5 places £90 plus VAT per place

Our flexible season ticket costs £475 plus VAT for 10 CPD places. Any additional courses cost just £47.50 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 £90 plus VAT per place

Course outlines are detailed on pages 5 to 11.

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 £50 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.

Digital training

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 2011 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 2011 is £250 per firm and £150 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 £140
- 5 – 9 partners £260
- 10 and more partners £525

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 digital courses should all be booked online.

REGISTERED CPD PROVIDER ACCA 2010

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 & Current Issues**	23 Mar (pm); 8 Nov (pm)	21 Nov (pm)	15 Nov (pm)	15 Mar (pm)	15 Mar (pm)	7 Mar (pm)
5	**Audit & Accountancy Update**	4 Apr (pm); 7 Sep (pm)	-	-	-	-	-
5	**Audit Update**	13 Apr (pm)	6 Apr (am)	4 Apr (pm)	5 Apr (pm)	7 Apr (pm)	14 Apr (pm)
6	**Charities: Current Issues**	24 May (pm)	-	-	-	23 May (pm)	9 May (pm)
6	**Laws & Regulations for the Practising Accountant**	6 Jul (pm)	7 Jun (am)	-	12 Jul (pm)	-	27 Jun (pm)
6	**The Reporting Requirements of Small Companies**	17 Oct (pm)	10 May (am)	22 Sep (pm)	8 Sep (pm)	5 Oct (pm)	10 Oct (pm)
7	**Detecting Fraud and Advising on Preventing Fraud**	25 Oct (pm)	-	19 Oct (pm)	20 Oct (pm)	18 Oct (pm)	26 Oct (pm)
Taxation							
7	**PAYE, Benefits & NI Update**	14 Mar (pm)	10 May (pm)	1 Mar (pm)	15 Feb (pm)	22 Feb (pm)	21 Feb (pm)
7	**Tax Update - Spring**	5 May (am); 14 Jul (pm)	-	-	-	-	-
8	**Tax Planning for Family Companies**	5 May (pm)	13 Oct (pm)	12 May (pm)	9 May (pm)	27 Jun (pm)	23 May (pm)
8	**Inheritance Tax Planning including Trusts**	21 Jun (pm)	7 Jun (pm)	29 Jun (pm)	30 Jun (pm)	16 May (pm)	6 Jun (pm)
8	**Finance Act 2011**	22 Sep (am & pm)	13 Oct (am)	12 Sep (pm)	21 Sep (pm)	20 Sep (pm)	26 Sep (am & pm)
7	**Tax Update - Autumn**	1 Nov (am & pm)	-	-	-	-	-
9	**VAT Update and Problem Areas**	29 Nov (pm)	21 Nov (am)	8 Jun (pm)	8 Nov (pm)	8 Dec (pm)	5 Dec (am & pm)
9	**Topical Tax Issues**	13 Dec (pm)	6 Apr (pm)	7 Dec (pm)	29 Nov (pm)	21 Nov (pm)	23 Nov (am & pm)
Business Advisory							
9	**Delivering Service Excellence and Developing Client Advocacy**	12 Oct (pm)	-	-	-	-	6 Sep (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	**Business Valuations**	22 Feb (pm)
10	**Audit and Accounts of Group Companies**	3 Mar (pm)
10	**Budget 2011**	30 Mar (pm)
10	**Employment Law Update**	16 May (pm)
10	**Capital Gains Tax - A Current Perspective**	21 Jun (am)
11	**Solicitors' Accounts Rules Update**	7 Sep (am)
11	**Corporation Tax Update**	5 Oct (pm)
11	**Money Laundering Update**	8 Nov (am)
11	**Partnership Tax Planning**	15 Nov (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 40103

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
Ramada Jarvis 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 & Current Issues

available digitally

Speaker: Andrew Güntert, Mercia Group Ltd or John Selwood, Revolution Solutions Ltd

£90 plus VAT per place
From £47.50 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
23 Mar (pm)
8 Nov (pm)

Bracknell
21 Nov (pm)

Newbury
15 Nov (pm)

Milton Keynes
15 Mar (pm)

Watford
15 Mar (pm)

London
7 Mar (pm)

Audit and Accountancy Update

Speaker: Jane Everingham or Phil Frost, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

- be aware of all Accounting Standards, Exposure Drafts, UITF Pronouncements, Auditing Standards and Practice Notes issued recently
- 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 and auditing.

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
4 Apr (pm)
7 Sep (pm)

Bracknell
-

Newbury
-

Milton Keynes
-

Watford
-

London
-

Audit Update

available digitally

Speaker: John Welsford or Jeremy Williams, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

- be aware of relevant Auditing Standards, Practice Notes, Technical Releases and other audit pronouncements issued since the previous update course
- 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: An overview of the changes and practical guidance on how to implement the standards effectively
- Latest guidance on owner managed business audits, including PN26 (revised) and its future
- ES3 (revised) Long Association with the Audit Engagement
- Audit reports: A reminder of all of the changes to the wording of reports and to signing procedures
- Going concern: Guidance from the APB and the impact on the audit report
- POB report and QAD/ACCA feedback from visits

CPD HOURS: 3 (Audit related: 3)

High Wycombe
13 Apr (pm)

Bracknell
6 Apr (am)

Newbury
4 Apr (pm)

Milton Keynes
5 Apr (pm)

Watford
7 Apr (pm)

London
14 Apr (pm)

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

Charities: Current Issues

available digitally

Speaker: David Gallagher, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

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

- Charities Act 2006 - remaining implementation issues
- Other regulatory developments and Charity Commission publications (including the latest guidance on public benefit)
- 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 24 May (pm)	**Milton Keynes** -
Bracknell -	**Watford** 23 May (pm)
Newbury -	**London** 9 May (pm)

Laws & Regulations for the Practising Accountant

Speaker: Andrew Güntert, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

Accountants in practice need familiarity with a wide range of laws and regulations, both those that have been in existence for some time (such as minimum wage, working time and data protection regulations) and those which are relatively new.

This need arises firstly in the auditing context, where ISA 250A on the Consideration of Law and Regulations requires auditors to consider the implications of non-compliance and to carry out certain procedures. Secondly the accountant is the key adviser to clients on the relevant legislation they need to be aware of to run their businesses and finally the practice itself needs to comply with the appropriate statutory regulations.

CONTENT

- Employment law including recent significant changes
- Health and safety
- Licences, regulations and other laws:
  - planning
  - transport
  - data protection
  - consumer protection.

NB. This course is not intended for staff who already have an in-depth knowledge of the legislation mentioned above (ie. Personnel or Human Resources Specialists).

CPD HOURS: 3 (Audit related: 3)

High Wycombe 6 Jul (pm)	**Milton Keynes** 12 Jul (pm)
Bracknell 7 Jun (am)	**Watford** -
Newbury -	**London** 27 Jun (pm)

The Reporting Requirements of Small Companies

available digitally

Speaker: Phil Frost, Mercia Group Ltd or Mike Ulrich

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course considers the issues arising from the preparation of accounts of small private companies.

CONTENT

- Small company status
- Statutory and abbreviated accounts
- Filing obligations
- Small groups
- Audit exemption
- Compilation and Assurance Reports
- Key differences between FRSSE and the full accounting standards
- Directors' reports and accounting policies
- Directors and related party transactions and disclosure
- Common problems

CPD HOURS: 3 (Audit related: 3)

High Wycombe 17 Oct (pm)	**Milton Keynes** 8 Sep (pm)
Bracknell 10 May (am)	**Watford** 5 Oct (pm)
Newbury 22 Sep (pm)	**London** 10 Oct (pm)

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

Detecting Fraud and Advising on Preventing Fraud

Speaker: Jane Everingham or John Welsford, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

Does a recession fuel a rise in business fraud? Or is it that, when businesses are forced to slim down, more fraudulent activity is exposed?

This course has been designed to reflect the increased attention being given to fraud, and also to reflect the changing role of the practitioner given the further increase in audit exemption limits.

Although practitioners are generally aware of their role and responsibility in preventing and detecting fraud, their clients and the general public are not. Obviously changes in the money laundering rules and regulations have also increased the importance of this area and highlighted the dangers of getting it wrong. In addition a number of clients, whether or not taking advantage of audit exemption, are asking their accountant or auditor to become more involved in fraud prevention and detection.

The course will assess where and how frauds take place and the ways in which practitioners can advise clients on preventing and detecting fraud.

CONTENT

- What is fraud?
- The work and publications of the Fraud Advisory Panel
- Indicators of fraud and fraudsters and the possible impact of the present economic crisis
- The requirements of ISA 240 (Fraud), ISA 250 (Laws and Regulations), and the deficiencies detected by QAD, and the impact of the Money Laundering Regulations/POCA
- Assessing the risk of fraud and examples of common frauds
- Reacting to fraud
- Advising clients as to their vulnerability for fraud and carrying out fraud surveys

CPD HOURS: 3 (Audit related: 3)

High Wycombe 25 Oct (pm)	**Milton Keynes** 20 Oct (pm)
Bracknell -	**Watford** 18 Oct (pm)
Newbury 19 Oct (pm)	**London** 26 Oct (pm)

PAYE, Benefits & NI Update

Speaker: Mark Morton, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

In recent years there have been numerous, important changes in tax and National Insurance legislation which affect the day to day operation of clients' businesses. This course will provide participants with a wide ranging, practical review of these recent developments in benefits in kind and National Insurance. It will also identify how to address the potential difficulties which may arise.

CONTENT

- A review of new developments
- A review of current compliance issues
- Benefit in kind problem areas
- Salary sacrifice and planning
- Travelling and subsistence
- Other topical issues

CPD HOURS: 3

High Wycombe 14 Mar (pm)	**Milton Keynes** 15 Feb (pm)
Bracknell 10 May (pm)	**Watford** 22 Feb (pm)
Newbury 1 Mar (pm)	**London** 21 Feb (pm)

Tax Update

Speaker: Mark Morton, Mercia Group Ltd, Martyn Ingles, MacIntyre Hudson or Dean Wootten, Online Tutors Ltd

£90 plus VAT
From £47.50 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 5 May (am) 14 Jul (pm) 1 Nov (am & pm)	**Milton Keynes** -
Bracknell -	**Watford** -
Newbury -	**London** -

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

Tax Planning for Family Companies

Speaker: Martyn Ingles or Bob Trunchion, MacIntyre Hudson Advisory Services

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

The aim of the course is not just to remind participants of the current rules governing the tax of family companies but also the traps. It is also to make sure that they are aware of how all the new developments in tax etc fit into the advice given daily to clients.

This course looks at the life of the average family business from set up to sale from a taxation point of view.

CONTENT

- Incorporation
  - the pros and cons of incorporating
  - the mechanics of incorporation
  - should we incorporate?
- Corporation tax planning
- Financing the company
  - sources of finance available
  - their tax implications
- Close company provisions
- Extracting funds from the company
- Provision of pensions
- Capital tax planning

The course will include a number of case studies to illustrate the relevant points.

CPD HOURS: 3

High Wycombe 5 May (pm)	**Milton Keynes** 9 May (pm)
Bracknell 13 Oct (pm)	**Watford** 27 Jun (pm)
Newbury 12 May (pm)	**London** 23 May (pm)

Inheritance Tax Planning including Trusts

available digitally

Speaker: Andrew Burgess, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

Even in recessionary times IHT planning should remain a priority area of tax planning for clients.

This course will remind participants of key planning areas and will focus on the use of trusts in both lifetime and will planning. It will cover key assets such as the family business and the family home.

CONTENT

The IHT regime for trusts

- Identifying relevant property
- Reminder of the rules on relevant property

Lifetime planning

- Use of PETs and exemptions
- Using trusts
- Gifts with reservation
- Dealing with business assets

Will planning

- Transferable nil rate band
- Tax effective will drafting

CPD HOURS: 3

High Wycombe 21 Jun (pm)	**Milton Keynes** 30 Jun (pm)
Bracknell 7 Jun (pm)	**Watford** 16 May (pm)
Newbury 29 Jun (pm)	**London** 6 Jun (pm)

Finance Act 2011

available digitally

Speaker: Norman Allison or Pat Nown, Mercia Group Ltd

£90 plus VAT per place
From £47.50 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 2011/12 tax year

CPD HOURS: 3

High Wycombe 22 Sep (am & pm)	**Milton Keynes** 21 Sep (pm)
Bracknell 13 Oct (am)	**Watford** 20 Sep (pm)
Newbury 12 Sep (pm)	**London** 26 Sep (am & pm)

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

VAT Update and Problem Areas

available digitally

Speaker: Neil Warren,
Warren Accounting Services Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

The objective of the course is to review problem areas that practitioners may come across on a regular basis and at the same time highlight key changes in VAT legislation and case law that may affect them in these areas.

CONTENT

- VAT on international issues – where are we now?
- 2011 Budget issues
- Impact of relevant VAT cases in the last 12 months
- Common problem areas for SMEs – input tax recovery, adjusting VAT errors
- VAT compliance – update on new penalty regime and tips on dealing with HMRC
- Partial exemption - recent changes and planning tips
- Getting the VAT liability right
- Land and buildings - option to tax procedures
- VAT schemes – pitfalls and opportunities
- 20% rate of VAT – review of problem areas

CPD HOURS: 3 (Audit related: 1)

High Wycombe 29 Nov (pm)	**Milton Keynes** 8 Nov (pm)
Bracknell 21 Nov (am)	**Watford** 8 Dec (pm)
Newbury 8 Jun (pm)	**London** 5 Dec (am & pm)

Topical Tax Issues

available digitally

Speaker: Phil Williams, Mercia Group Ltd

£90 plus VAT per place
From £47.50 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 13 Dec (pm)	**Milton Keynes** 29 Nov (pm)
Bracknell 6 Apr (pm)	**Watford** 21 Nov (pm)
Newbury 7 Dec (pm)	**London** 23 Nov (am & pm)

Delivering Service Excellence and Developing Client Advocacy

Speaker: John Sharkey, Mercia Group Ltd

£90 plus VAT per place
From £47.50 plus VAT (season ticket)
No charge for members

OBJECTIVES

Delegates will have the opportunity to review the key skills and disciplines required in managing client relationships and expectations effectively and ensure they deliver a consistent, excellent service to their clients, with the ultimate objective of turning their clients into advocates of them and their firm.

CONTENT

- Identifying and clarifying clients needs and expectations
- Delivering to client needs and keeping promises
- Delivering added value
- Providing clarity and transparency around actions and outputs
- Handling complaints, perceptions of non delivery and areas of difficulty
- Seeking and responding to client feedback
- Turning clients into advocates

CPD HOURS: 3

High Wycombe 12 Oct (pm)	**Milton Keynes** -
Bracknell -	**Watford** -
Newbury -	**London** 6 Sep (pm)

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

Business Valuations

Speaker: David Bowes, Bruce Sutherland & Co

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

OBJECTIVES

In the current climate, as business advisers, you will regularly be asked by clients to value their business. This course will provide you with an understanding of the fundamental concepts of valuation, issues arising, the differences in approach for tax and other purposes and how to minimise your risk when undertaking this work.

CONTENT

- Valuation principles and methodologies
- Goodwill
- Recent valuation cases - non-fiscal
- Commercial v fiscal valuation
- Employee shares since ITEPA 2003
- Recent valuation cases - fiscal

CPD HOURS: 3

High Wycombe
22 Feb (pm)

Audit and Accounts of Group Companies

Speaker: Phil Frost, Mercia Group Ltd

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

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 will bring about further changes.

CONTENT

- Determining investment status
- 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
- Auditing issues including:
  - Requirements of clarified ISAs

CPD HOURS: 3 (Audit related: 3)

High Wycombe
3 Mar (pm)

Budget 2011

Speaker: Mark Ward,
The Professional Training Partnership

£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
30 Mar (pm)

Capital Gains Tax - A Current Perspective

Speaker: Andrew Burgess, Mercia Group Ltd

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

OBJECTIVES

This course will provide a refresher of key issues in CGT planning as well as considering the impact of recent changes such as Entrepreneurs' Relief.

CONTENT

- 10 basic things to remember about CGT
- Key planning issues on Entrepreneurs' Relief
- Other CGT issues on selling shares
  - Share exchanges
  - Loan notes
  - Earn outs
- Rollover and deferral reliefs

CPD HOURS: 3

High Wycombe
21 Jun (am)

Employment Law Update

Speaker: Debbie Taylor, People & Business

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

OBJECTIVES

Increasingly recognised as primary advisers to their clients, accountants working in practice have to be familiar with a wide range of business priorities and in today's litigious age, employment issues are regularly at the top of their agenda.

This course has been designed to help raise practitioners' awareness of what they need to know in connection with employment law and practice.

This course will:

- Demonstrate priority areas of employment law affecting SMEs
- Raise participants' awareness of situations where their clients should respond to the requirements of current employment legislation.

CONTENT

The course will cover the legislation and relevant employment tribunal cases in relation to:

- Developments in employment legislation
- Fair and unfair dismissals
- Discrimination
- Family Friendly Policies
- Employers duty of care
- Contract terms and conditions.

CPD HOURS: 3

High Wycombe
16 May (pm)

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

Solicitors' Accounts Rules Update

Speaker: John Welsford, Mercia Group Ltd

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

OBJECTIVES

The report required by the Solicitors' Regulation Authority under the Solicitors' Accounts Rules 1998 is one of the more onerous tasks of the independent accountancy practice.

On completion of this course participants will understand completely the changes made to the rules in the last couple of years including those introduced with effect from 31 March 2009. In addition they will have revised some of the basic requirements and been updated on current problems being encountered by the SRA.

CONTENT

This course will concentrate on these organisations and will cover the following areas:

- SAR 98 – Changes introduced in July 2008 and March 2009
- Common errors found by the SAR and Reporting Accountants
- Where problems may occur under SAR 98
- How the reporting accountant should approach risk areas

CPD HOURS: 3 (Audit related: 3)

High Wycombe
7 Sep (am)

Corporation Tax Update

Speaker: Phil Williams, Mercia Group Ltd

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

OBJECTIVES

This course will review some of the special areas of taxation applicable only to companies. It will include the position for individuals where relevant in their position as shareholders and directors.

CONTENT

- Matters affecting the corporation tax charge
  - Associated companies
  - Recent developments
- Loans and trading debts
  - Loan relationships principles
  - Loans and trade debts write offs
  - Loans between company and participator
- Intangible asset regime
  - Principles
  - Goodwill write off – is it available?
  - Rollover relief
- Profit extraction
  - Current issues
- Purchase of own shares
  - Principles

CPD HOURS: 3

High Wycombe
5 Oct (pm)

Money Laundering Update

Speaker: Andrew Güntert, Mercia Group Ltd

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

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 would expect these Regulations to be complied with. Participants will understand the available guidance and the practical effect of the revised regulations. 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
- Revised money laundering regulations
  - the differences and effects
- How to avoid doing too much!
- 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 identify checks
  - what is a risk based approach?
  - what the JMLSG say
  - the CCAB guidance and recent ICAEW Tax Faculty guidance
- Interaction with other rules and regulations, ISAs and professional ethics
- Practical consequences of the first five years

CPD HOURS: 3 (Audit related: 3)

High Wycombe
8 Nov (am)

Partnership Tax Planning

Speaker: Peter Bunting, The Professional Training Partnership

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

OBJECTIVES

Partnership remains a flexible manner in which to carry on a trade or profession, enabling the interests of the individual to be balanced against those of the trade (or profession). Under self assessment, each partner is treated as carrying on his or her own business. However there are commercial and fiscal pressures on partnerships to make the most efficient use of the existing structure and to consider others, notably a corporate structure or the merger of practices.

This course will review the income and capital gains tax rules before considering the current issues for both partners and partnerships. The emphasis will be on identifying the areas in which planning opportunities and pitfalls lurk.

CONTENT

- Income tax - basic issues and current problem areas
- Incorporation or not?
- The settlements question
- Limited Liability Partnerships
- Admissions, retirements, mergers and splits
- Capital taxes issues

CPD HOURS: 3

High Wycombe
15 Nov (pm)

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

Professional Development Courses

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.

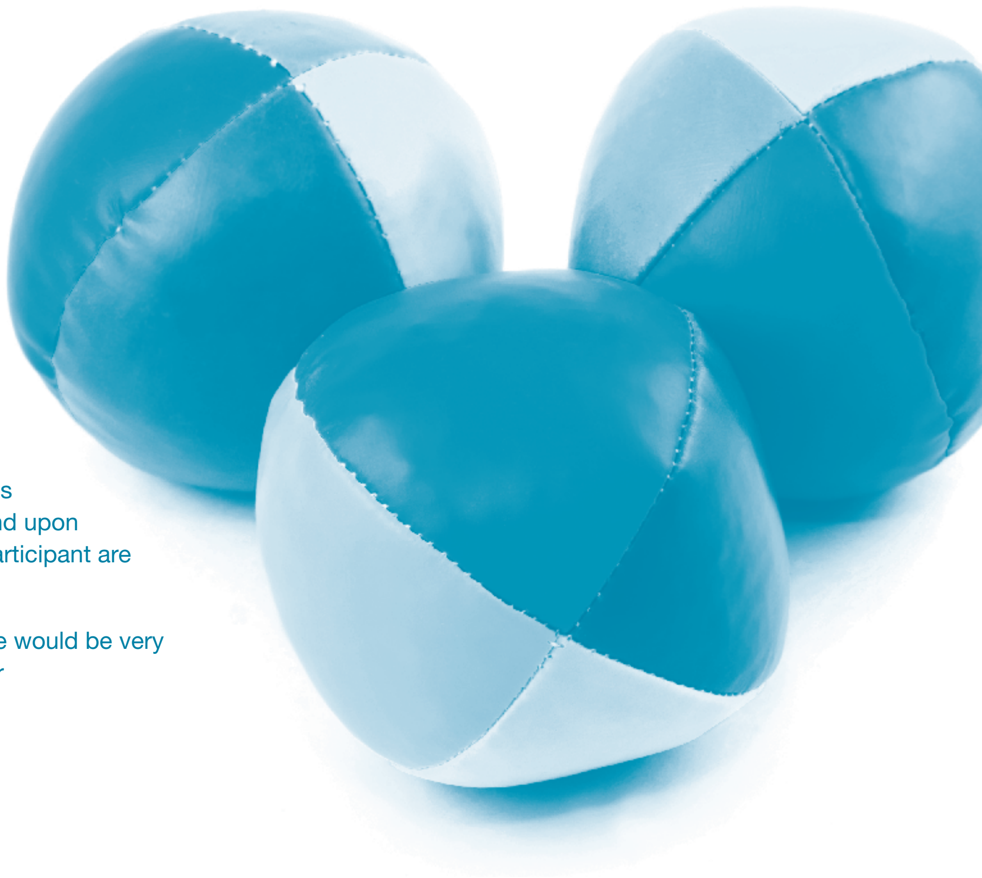
How much do these courses cost?

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

For membership and membershipPLUS, staff courses are included in your annual membership subscription. There is an IT supplement of £30 plus VAT per day for all hands-on 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 £50 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 £50 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 Liz Coates or Emily Bailey on 0116 258 1200.

For full details of this year's programme turn to page 13.

Professional Development Course Programme

Page No	Course		High Wycombe		London			Northants
	Audit and Accounting							
16	**Introduction to Bookkeeping and Accounts**	9 days	17 - 27 Jan	30 Aug - 9 Sep	-	-	-	-
16	**Understanding Company Accounts**	1 day	7 Mar	-	17 Oct	8 Dec	-	9 Nov
16	**Understanding Analytical Procedures**	am	8 Mar	-	18 Oct	9 Dec	-	10 Nov
17	**Audit Exemption and Abbreviated Accounts**	pm	8 Mar	-	18 Oct	9 Dec	-	10 Nov
17	**Auditing: First Principles**	am	15 Mar	-	18 Jan	31 May	-	-
18	**How to Audit Series**	2.5 days	15 - 17 Mar	-	18 - 20 Jan	31 May - 2 Jun	-	-
17	**Accounts Finalisation and Interviewing Skills**	1 day	18 Mar	-	-	-	-	-
19	**Charities: An Introduction**	am	16 May	-	4 May	28 Sep	-	-
19	**Money Laundering: An Introduction for New Starters**	pm/am	16 May	11 Oct	4 May	28 Sep	-	9 Mar
19	**Effective Small Company Audits**	am	17 May	-	5 May	20 Jun	-	-
20	**Efficient File Completion**	pm	17 May	-	5 May	20 Jun	-	-
20	**Company Accounting Problems**	1 day	12 Jul	-	6 May	21 Jun	-	-
20	**Practical Small Company Reporting Requirements**	am	13 Jul	-	6 Oct	21 Nov	-	-
21	**Effective Use of Analytical Procedures**	pm	13 Jul	-	6 Oct	21 Nov	-	-
21	**Accounts Preparation Skills**	1 day	24 Nov	-	28 Feb	16 Nov	-	-

See page 15 for venue and timing details

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.

Page No	Course		High Wycombe		London			Northants
Taxation								
21	**Introduction to PAYE and NI**	am	28 Jan	10 Oct	11 Feb	9 Sep	23 Sep	-
21	**Introduction to VAT**	pm	28 Jan	10 Oct	11 Feb	9 Sep	23 Sep	-
22	**Personal Tax 1**	1 day	7 Feb	-	1 Mar	17 Nov	-	15 Nov
22	**Business Tax 1**	1 day	8 Feb	-	2 Mar	18 Nov	-	16 Nov
22	**P11Ds/Benefits**	am	4 Mar	-	17 Mar	18 Apr	-	-
22	**VAT Healthcheck**	pm	4 Mar	-	17 Mar	18 Apr	-	-
23	**Business Tax 2**	am	9 Aug	-	16 Feb	7 Oct	-	-
23	**Corporation Tax 1**	pm	9 Aug	-	16 Feb	7 Oct	-	-
23	**General Tax Update for Accounts Staff**	1 day	24 Oct	-	16 Sep	27 Sep	-	-
24	**Tax Issues Arising from Accounts Review**	am	25 Oct	-	18 Mar	19 Apr	-	-
24	**Capital Allowances**	pm	25 Oct	-	18 Mar	19 Apr	-	-
Personal Skills and Management Development								
24	**Keeping Your Clients Happy**	1 day	14 Jul	-	12 Jan	20 Apr	-	-
25	**Communication: The Essential Skills**	1 day	25 Nov	-	21 Jan	3 Jun	-	-
IT Skills								
25	**Sage 50: Set Up and Processing Cycles**	1 day	24 Mar	-	19 Oct	22 Nov	-	-
25	**Sage 50: The Advanced Modules**	1 day	6 Dec	-	-	-	-	24 Feb

See page 15 for venue and timing details

Mercia reserves the right to vary the published programme

Specialist Professional Development Course Programme

Page No	Course		High Wycombe
26	**An Introduction to Solicitors' Accounts Rules**	1 day	13 Jan
26	**Payroll Update**	am	9 Feb
26	**Effective Business Plans**	pm	9 Feb
27	**Charities: Key Problem Areas**	am	5 Jul
27	**Clarified ISAs: Practical Application**	pm	5 Jul
27	**Basic Principles of Company Secretarial Practice**	am	19 Oct
27	**Back to Basics: VAT**	pm	19 Oct

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 and timings

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 Rugby Club,
Franklin’s Gardens, Weedon Road,
Northampton NN5 5BG
T: 01604 751543

am courses: 9.30am - 1.00pm
pm courses: 2.00pm - 5.00pm

Introduction to Bookkeeping and Accounts

Week One £500 plus VAT per place
9 Days £900 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 accounts

- 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
17 - 27 Jan
30 Aug - 9 Sep

London
-

Northampton
-

Understanding Company Accounts

£100 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.
- Discussion re using a computer accounts package to generate statutory accounts and highlighting main principles and typical errors applicable to all packages.
- 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
7 Mar

London
17 Oct
8 Dec

Northampton
9 Nov

Understanding Analytical Procedures

£50 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.

As a guideline, it will be suitable for those who have worked 6 - 18 months in the profession, and for those who are studying it should be attended before sitting professional stage (ACA), certificate stage (ACCA) or technician stage (AAT) exams.

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; and
  - 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
8 Mar (am)

London
18 Oct (am)
9 Dec (am)

Northampton
10 Nov (am)

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

Audit Exemption and Abbreviated Accounts

£50 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
8 Mar (pm)

Northampton
10 Nov (pm)

London
18 Oct (pm)
9 Dec (pm)

Accounts Finalisation and Interviewing Skills

£100 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Finalising accounts and seeing clients to resolve queries can be a daunting experience.

The course is essential for anyone new to accounts finalisation and client interviews. It gives the opportunity to see what real life is like!

The relevance of the course will depend upon the participants' level of experience in this area. Staff new to the interviewing process usually with 6 to 24 months experience in the profession should attend.

The focus of the course is finalisation of partnership accounts and does not cover company accounts disclosure.

OBJECTIVES

At the end of the day participants will have developed skills in three main areas:

- interpreting accounts, including the identification of problem areas
- interviewing clients in order to gain information and resolve queries
- establishing the journals required to finalise a set of accounts.

CONTENT

The day commences with formal lecturing on the interpretation of accounts including the use of ratios.

Most of the day then revolves around a case study incorporating both individual and group work.

Participants are given a draft set of partnership accounts, full of errors, for a fictitious client, Leisure Products. Using ratios and analytical review, groups of participants prepare a list of queries to resolve with the client.

Lecturing is given on interview techniques and each group appoints an interviewer to conduct the client interview. The course tutor takes on the role of the client, and the interviews are evaluated by the other participants acting as observers.

Finally as a result of the information gained, participants are asked to produce journals and finalise the accounts.

CPD HOURS: 6

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

High Wycombe
18 Mar

Northampton
-

London
-

Auditing: First Principles

£50 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 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
15 Mar (am)

Northampton
-

London
18 Jan (am)
31 May (am)

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

How to Audit Series

£250 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 suitable for anyone who has recently become involved or is about to become involved in the audit of bank and cash 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 wishing to revise basic techniques and learn about current 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
15 - 17 Mar

Northampton
-

London
18 - 20 Jan
31 May - 2 Jun

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.

Charities: An Introduction

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course is aimed at those who act for charities. It is suitable for people with little or no experience of charities' work. However, it will provide a useful recap for those who have not been involved in such work recently but who would like an update on the latest accounting and reporting requirements.

It is not suitable for anyone with extensive experience of such assignments who should consider attending "Charities: Key Problem Areas" or "Charities: Current Issues".

OBJECTIVES

Acting for charities is high profile work as there is generally a wider public interest in the charity than for the typical audit of a commercial company, as well as accountability to the regulatory authority, the Charity Commission. It is difficult to know if the accounting and reporting requirements are being achieved unless you understand what they are.

On completion of this course participants will understand what the rules and regulations concerning charities are and understand how to act for charities in practice. The course will fully reflect the latest rules, whilst highlighting any key differences arising from recent changes.

CONTENT

- Overview of charity legislation for unincorporated and incorporated charities
- The accounting and reporting requirements of Charities Act, Companies Act and SORP 2005
- Fund accounting
- The Statement of Financial Activities and other accounting requirements
- The role of the Independent Examiner and the Auditor
- Small charities
- Trustees and the trustees' report

The course will be a combination of lecturing, case studies, discussions and questions designed to ensure as much information is retained as possible.

CPD HOURS: 3

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

High Wycombe
16 May (am)

Northampton
-

London
4 May (am)
28 Sep (am)

Money Laundering: An Introduction for New Starters

£50 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)
11 Oct (am)

Northampton
9 Mar (am)

London
4 May (pm)
28 Sep (pm)

Effective Small Company Audits

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course will be ideal for staff who are engaged on small company audits.

It is designed for those who have had between 15 - 24 months in the profession and who are responsible for carrying out small audit assignments cost effectively. More experienced staff may find it a useful refresher if they have been away from audits for some time.

OBJECTIVES

This course will look at the problems presented by the audit of small companies and how they can be overcome.

The course will refer to planning and completion issues, but will focus on the fieldwork stage.

CONTENT

The course will consist of a mixture of case studies combined with lecturing.

- Consideration of risk and materiality for these types of assignments and how the overall plan should take into account any accounts preparation work
- Consideration of the use of analytical and detailed testing to obtain audit evidence
- Illustration of how to obtain audit evidence from accounts preparation and other work undertaken for a client
- Coverage of how to summarise results for partners' attention

CPD HOURS: 3

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

High Wycombe
17 May (am)

Northampton
-

London
5 May (am)
20 Jun (am)

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

Efficient File Completion

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course will be ideal for seniors or semi-seniors who are responsible for completing audit or audit exempt assignments, and who present jobs for manager review in a virtually finished state. It is likely that they will have had at least 18 to 24 months in the profession and will be familiar with period end adjustments, but will be relatively new to the completion process.

OBJECTIVES

The course will look at the issues involved in the final stages of an assignment. It will identify how and why inefficiencies arise at this stage and how these inefficiencies can be minimised.

The technical aspects of audit and audit exempt file completion will be covered in detail.

CONTENT

The course will consist of a mixture of case studies and discussion exercises combined with lecturing. Attention will be given to common areas in which efficiency can be improved.

In addition, the following technical and administrative areas will be considered:

- Final analytical review
- Points forward
- Representation letters
- Reports to management
- Post balance sheet events
- Going concern
- Accounts disclosure checklist
- Points for manager / partner
- Errors and deviations
- File review - common problems
- Audit summary memorandum

CPD HOURS: 3

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

High Wycombe
17 May (pm)

Northampton
-

London
5 May (pm)
20 Jun (pm)

Company Accounting Problems

£100 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Meeting the accounting and disclosure requirements for limited company accounts can be particularly difficult in two situations. This is where either there are changes in company law and accounting standards or where the company undertakes a transaction which, though not rare, only occurs occasionally. This course is designed to highlight the common problem areas so as to ensure less time is wasted on “real” client assignments.

The course will be suitable for staff involved with the preparation of company accounts. It would be most beneficial to participants who have been involved in such assignments for between 18 and 36 months.

OBJECTIVES

This course assumes a basic understanding of company financial statements. The course highlights common problems with completeness and adequacy of disclosure.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common disclosure and accounting errors. These would include situations such as a revaluation in the year, disposal of a revalued asset, prior year adjustments, provisions, leases and directors’ interests and emoluments.

The course also covers:

- Companies Act, SSAP and FRS disclosure requirements
- Small company exemptions and the FRSSE
- Provisions and contingencies
- Director disclosures and related party disclosures
- Revaluations
- Prior Year Adjustments
- Revenue Recognition

CPD HOURS: 6

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

High Wycombe
12 Jul

Northampton
-

London
6 May
21 Jun

Practical Small Company Reporting Requirements

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The different regime for the financial reporting of small companies poses a challenge on two fronts. First of all, it creates rules that are different from larger clients. Also, it increases the client’s expectation that the preparation of financial statements can be carried out expeditiously.

Therefore, meeting the accounting and disclosure requirements for small limited company accounts as effectively and efficiently as possible requires a clear understanding of both what is required and why.

The course will be suitable for staff involved in the preparation of company accounts and assumes a basic understanding of company financial statements. It would be most beneficial to participants who have been involved in such assignments for between 18 and 36 months.

OBJECTIVES

This course is designed to highlight the key issues surrounding small company financial reporting so as to ensure less time is wasted on “real” client assignments.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight the key difficulties when tackling small company assignments.

The course covers:

- Small company size criteria and status
- Audit exemption and abbreviated accounts
- Disclosure requirements in the FRSSE (including the Companies Act requirements)
- Key differences between small and large company disclosure requirements
- Small groups
- Common problem areas

CPD HOURS: 3

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

High Wycombe
13 Jul (am)

Northampton
-

London
6 Oct (am)
21 Nov (am)

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

Effective Use of Analytical Procedures

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for audit seniors / semi-seniors who have some experience in using analytical procedures but would benefit from a review of how to use them effectively. It is particularly suited to those involved in audit fieldwork in cases where peer reviews or monitoring visits have identified problems with the use of analytical procedures.

The relevance of the course will depend upon participants' practical experience; however, as a guideline, it will be most suited to those with 18 - 48 months' auditing experience. More experienced staff may find it a useful refresher if they have been away from audits for some time.

For those with less experience or who are new to analytical procedures, the "Understanding Analytical Procedures" course will be more suitable.

OBJECTIVES

By the end of the course participants will understand the skills and knowledge required in order to implement the effective use of analytical techniques at all stages of an audit.

CONTENT

The course combines lecture sessions with case study examples to illustrate the practical use of analytical procedures.

- Understanding clients and building up expectations for use in analysis
- Using analytical procedures to provide substantive evidence
- Recording and corroborating the results of analytical procedures
- Using IT for effective analytical review
- Analytical procedures at the completion stage

CPD HOURS: 3

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

High Wycombe
13 Jul (pm)

London
6 Oct (pm)
21 Nov (pm)

Northampton
-

Accounts Preparation Skills

£100 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
24 Nov

London
28 Feb
16 Nov

Northampton
-

Introduction to PAYE and NI

£50 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 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
28 Jan (am)
10 Oct (am)

London
11 Feb (am)
9 Sep (am)
23 Sep (am)

Northampton
-

Introduction to VAT

£50 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
28 Jan (pm)
10 Oct (pm)

London
11 Feb (pm)
9 Sep (pm)
23 Sep (pm)

Northampton
-

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

Personal Tax 1

£100 plus VAT per place
No charge for members
(except CPD members)

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

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

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

CPD HOURS: 6

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

High Wycombe
7 Feb

London
1 Mar
17 Nov

Northampton
15 Nov

Business Tax 1

£100 plus VAT per place
No charge for members
(except CPD members)

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

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

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

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

CPD HOURS: 6

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

High Wycombe
8 Feb

London
2 Mar
18 Nov

Northampton
16 Nov

P11Ds / Benefits

£50 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
4 Mar (am)

London
17 Mar (am)
18 Apr (am)

Northampton
-

VAT Healthcheck

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

The aim of the course is to highlight some of the more problematic areas encountered when carrying out a VAT healthcheck.

CONTENT

- Review VAT administration and procedures
- Review VAT compliance visits
- Review of specific areas including car expenses and the second hand car scheme, entertaining costs, bad debts, credit notes etc
- Case studies to illustrate specific possible VAT traps

CPD HOURS: 3

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

High Wycombe
4 Mar (pm)

London
17 Mar (pm)
18 Apr (pm)

Northampton
-

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

Business Tax 2

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 3

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

High Wycombe
9 Aug (am)

Northampton
-

London
16 Feb (am)
7 Oct (am)

Corporation Tax 1

£50 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

Participants will be expected to be familiar with company accounts format as a case study will be used to explain a number of key areas.

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

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 3

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

High Wycombe
9 Aug (pm)

Northampton
-

London
16 Feb (pm)
7 Oct (pm)

General Tax Update for Accounts Staff

£100 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 2011 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
24 Oct

Northampton
-

London
16 Sep
27 Sep

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

Tax Issues Arising from Accounts Review

£50 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
25 Oct (am)

Northampton
-

London
18 Mar (am)
19 Apr (am)

Capital Allowances

£50 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
25 Oct (pm)

Northampton
-

London
18 Mar (pm)
19 Apr (pm)

Keeping Your Clients Happy

£100 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Managing clients is as important as providing the technical input.

The course is ideal for seniors / managers responsible for a portfolio of clients.

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 three years experience in the profession.

OBJECTIVES

At the end of the course participants will be more aware of the importance of keeping clients happy and have gained an insight into how this can be achieved.

CONTENT

Consideration of client's needs and how these can be satisfied. General discussion on the choices clients have and what can influence them to make these choices. 'How can we persuade them to choose us?'

Aspects of clients' expectations and how to manage them.

Consideration of the features and benefits of our products and services.

Dealing with complaints.

Numbers limited to 15 participants

CPD HOURS: 6

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

High Wycombe
14 Jul

Northampton
-

London
12 Jan
20 Apr

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

Communication: The Essential Skills

£100 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
25 Nov

Northampton
-

London
21 Jan
3 Jun

Sage 50: Set Up and Processing Cycles

£130 plus VAT per place
£30 for members
(except CPD members)

WHO SHOULD ATTEND

Participants should be familiar with double-entry principles, although no prior knowledge of an accounts package is necessary.

The course will be of benefit to those who require an operational understanding of the Sage system. In particular, those who will be responsible for setting up and supporting the package for clients.

OBJECTIVES

The key stages involved in setting up and using the Sage 50 system are covered.

The core stages of the processing cycle, are also covered, including monthly reconciliations and other month end routines.

CONTENT

- Overview of Sage and Sage products
- Key features of Sage 50
- Company set-up and key settings
- Nominal ledger records and Chart of Accounts
- Customer/Supplier records and opening balances
- Posting routines and allocation procedures
- Bank and VAT reconciliations
- Recurring entries and other journals
- Fixed assets register and depreciation
- Month end routines

Numbers limited to 12 participants

CPD HOURS: 6

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

High Wycombe
24 Mar

Northampton
-

London
19 Oct
22 Nov

Sage 50: The Advanced Modules

£130 plus VAT per place
£30 for members
(except CPD members)

WHO SHOULD ATTEND

Previous attendance on the Sage Set Up and Processing course is preferred.

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

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

As the core ledgers and general navigation are covered on the Introductory course there is an assumed level of knowledge.

The course will be of benefit to those who require an operational understanding of the more advanced modules of the system including the Report Designer.

A case study will also be used to examine some of the more common Sage problems.

OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Accounts Professional.

The more advanced features of the system will be covered.

The Report Designer session will take up all of the morning session and will cover both the version 12 Report Design module (briefly), and the new Report Design module found from v.2007 (v.13) and above.

CONTENT

- New/upgraded features
- Report Designer
- Client case study (looking at typical problems)
- Export Sage data
- Overview of Products, Order processing and Invoicing modules
- Maintenance and Utilities options
- Overview of Project Costing and Foreign Trader modules

Numbers limited to 12 participants

CPD HOURS: 6

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

High Wycombe
6 Dec

Northampton
24 Feb

London
-

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

An Introduction to Solicitors' 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 the Solicitors' Accounts Rules Update course a more suitable alternative.

An understanding of accounting principles is required.

OBJECTIVES

The report required by the SRA under the Solicitors' Accounts Rules 1998 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 the Solicitors' Accounts Rules 1998 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
13 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
- Online filing
- SSP, SMP and SPP
- Student loan deductions

Case studies may be used as appropriate.

CPD HOURS: 3

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

High Wycombe
9 Feb (am)

Effective Business Plans

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

WHO SHOULD ATTEND

The course is intended for staff who are involved in or about to become involved in writing business plans in the current economic climate The relevance of the course will depend upon participants level of responsibility and practical experience. It is likely to be relevant to staff with at least three years experience in the profession, who have had limited exposure in either preparing or reviewing business plans. Staff who have regularly been involved in preparing business plans are unlikely to derive significant benefit from the course.

OBJECTIVES

The course aims to review the issues which should be considered in the planning process, together with the contents required in a business plan. The course will also consider relevant review procedures either for self review or an assurance engagement.

CONTENT

- Gathering information and interviewing the client
- Preparing the forecast
- Use of analysis tools
- Preparing the business plan
- Reviewing the forecast and performing sensitivity analysis
- Reviewing the business plan
- The reasons for commercial success and failure

CPD HOURS: 3

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

High Wycombe
9 Feb (pm)

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

Charities: Key Problem Areas

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

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

Over a relatively short period of time, the charities sector has been affected by the introduction of a revised Statement of Recommended Practice (SORP), various changes in legislation, new auditing and ethical standards and numerous pronouncements from the Charity Commission.

The course will fully reflect the latest rules, whilst highlighting the key differences arising from recent changes. Also, the purpose of the course is to address the key problem areas that arise on such assignments and to provide practical solutions.

CONTENT

- Fund accounting
- The trustees' report (including statement of policies on training of trustees, reserves, investments and grants and risk management disclosures)
- Recognition of incoming resources
- Accounting for activities
- Key audit issues on charity assignments with reference to International Auditing and Ethical Standards
- 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
5 Jul (am)

Clarified ISAs: Practical Application

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

WHO SHOULD ATTEND

Seniors and semi seniors involved in the audit of limited companies. A knowledge of basic audit procedures is assumed.

OBJECTIVES

On completion of the course, participants will:

- be aware of the practical impact of the adoption of clarified ISA+s in the UK
- understand the overall effects of the changes and be comfortable with the revised audit approach
- understand much of the detailed impact of the changes on audit procedures and documentation.

They will have a practical understanding of how these changes will impact on the performance of an audit and on the level and detail of documentation required at the planning, fieldwork and completion stages.

CONTENT

The course will consist of a mixture of case studies, discussion exercises and lecturing. The main focus will be on the audit areas where the introduction of Clarified ISAs will have greatest practical impact, including:

- Related parties – what to record on the permanent file and which tests to perform
- Estimates – identifying what the client has included, which ones matter and how to audit them
- Groups – all the significant changes, what steps to take and what to record
- Communication with clients – new requirements for management letters and representation letters
- Materiality – what is performance materiality and how will you use it
- Control deficiencies – what needs to be reviewed, recorded and communicated
- Evaluation of misstatements – are the current unadjusted errors schedules in need of change?

Throughout the course examples will be drawn from PN26 (the latest guidance on owner managed business audit documentation) to identify the most efficient approach to adopt if the audit client is owner managed and relatively low risk.

CPD HOURS: 3

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

High Wycombe
5 Jul (pm)

Basic Principles of Company Secretarial Practice

£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

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

High Wycombe
19 Oct (am)

Back to Basics: VAT

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

WHO SHOULD ATTEND

This course is aimed at members of staff who have a basic understanding of the main concepts of value added tax.

It is not suitable for those new to the profession or those who have an extensive knowledge of VAT.

OBJECTIVES

By the end of the course participants will have revisited the VAT return form and have identified key areas where a simple document can lead to complex problems for clients.

CONTENT

- How VAT works
- Common output problems
- The timing of supplies
- Common input problems
- Some common special schemes

CPD HOURS: 3

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

High Wycombe
19 Oct (pm)

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

CPD Courses Online

During 2011 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 2012 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
January 2011

Charities: Current Issues
February 2011

Practical Auditing Problems and Their Solutions
March 2011

Audit Update
April 2011

Accountancy Update and Current Issues
May 2011

Business Tax: Problem Areas
June 2011

Corporation Tax Refresher
July 2011

Inheritance Tax Planning Including Trusts
August 2011

The Reporting Requirements of Small Companies
September 2011

Finance Act 2011
October 2011

Money Laundering Update
November 2011

Topical Tax Issues
December 2011

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 ______________________________

____

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Tel ______________________________

Fax ______________________________

Email ______________________________

Contact (please print) ______________________________

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

Please complete the information below.

Senior Staff ______	'Total Partners and Senior staff'* @ £150 per person £ ______
Partners ______	Per firm fee £ 250
Total ______	plus VAT £ ______
	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 £355	£

Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £355	£
No. of Trainees/Junior staff x £250	£

MembershipPLUS

Per firm fee	£350
No. of Partners/Managers/Senior staff x £535	£
No. of Trainees/Junior staff x £250	£

plus VAT	£
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 includes 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

(All trainees plus other inexperienced members of staff who would not normally attend CPD course.) ______________________

____

____

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	£
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) ______________________

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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 Liz Coates on 0116 258 1200 or email liz.coates@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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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	

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.

Please return by post or fax to the address below

Payment Details

Total places ____ @ £47.50 if 10 or more places booked	£
Total places ____ @ £60 if 6 - 9 places booked	£
Total places ____ @ £90 if 1 - 5 places booked	£
Total places ____ @ £120 **Specialist CPD Courses** (listed on page 4)	£
plus VAT	£
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 Liz Coates on 0116 258 1200 or email liz.coates@mercia-group.co.uk

Visit our website regularly for news on specialist courses and the latest products available

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