

# 2009 Brains Training Programme



## **CPD** Courses

from only £45 plus VAT

## Courses

# **for all Members of Staff**

from only £45 plus VAT



Bracknell High Wycombe London Milton Keynes  
Newbury Northampton Watford

[www.mercia-group.co.uk](http://www.mercia-group.co.uk)

# Membership

## - unbeatable value (and it's not too good to be true!)

Training group membership offers unbeatable value and flexibility plus it allows you to budget effectively with fixed monthly payments. If you are dedicated to providing training for all members of your team, including support staff, membership is the perfect solution for your practice.

### Local membership

For an annual subscription based upon the size of your practice you are entitled to:

- Send as many staff as you wish on the courses included in the CPD and staff course programmes at no extra cost (on hands-on IT courses a small supplement will be charged)
- Receive 12 of our most popular CPD courses on CD
- Receive a copy of the quarterly Audit and Tax Technical Update newsletter for each partner and senior member of staff
- 25% discount on our specialist courses and significant discounts on the wide range of our other support services and products
- 50% discount on Quorum Training courses
- Special access to our training website which allows you to:
  - enrol online and restrict access so only authorised personnel can book on courses but everyone can view the courses available
  - download notes and slides for a CPD course after it has run

The local membership fee for 2009 is £150 per firm plus £315 per partner and professional member of staff.\*

### National membership

The objective of national membership is to allow members to attend any Mercia course anywhere in the country. Becoming a national member entitles you to:

- All benefits of local training group membership
- Unlimited places on other local training group programmes at no extra cost
- Unlimited places on specialist courses and conferences at no extra cost (A £50 per delegate fee will be charged on full day courses or conferences where lunch is provided.)
- Increased discounts on our partners' conference and open management training courses

To view the wide range of courses that will be available to you and your team visit [www.mercia-group.co.uk](http://www.mercia-group.co.uk) and select 'find a course'.

The national membership fee for 2009 is £300 per firm plus £395 per partner and professional member of staff.\*

**If you have any questions about our courses or training options please contact [liz.coates@mercia-group.co.uk](mailto:liz.coates@mercia-group.co.uk) or [john.sharkey@mercia-group.co.uk](mailto:john.sharkey@mercia-group.co.uk) or call them on 0116 258 1200**

**See back cover for booking form or book online at [www.mercia-group.co.uk](http://www.mercia-group.co.uk)**

## Flexible season ticket

### - £450 plus VAT for 10 CPD places

Our flexible season ticket costs £450 plus VAT for 10 CPD places. Any additional courses cost just £45 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!

A season ticket option is not available for our staff or specialist courses.

### Flexible season ticket for the smaller practitioner £350 plus VAT

For £350 plus VAT you can purchase a season ticket for one place on any six CPD courses.

## Individual courses

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

### CPD courses

**£85 plus VAT per place**

Course outlines are detailed on pages 4 - 10.

In addition to the courses included in this brochure we also run a more extensive spring and autumn programme of specialist courses which can be attended on an ad hoc basis. Prices start from £85 plus VAT.

### Staff courses

**From £45 plus VAT per place**

Prices are detailed on the individual course breakdowns on pages 18 - 31.

## CPD courses on CD

A selection of our core CPD courses is filmed on a rolling basis. The courses can be purchased individually or you can become a digital subscriber. Local and national members receive 12 of our most popular courses on CD as part of their membership fee.

### Individual CDs

The CD purchase price is based on the number of partners in your practice.

Sole practitioner	£55
2-4 partners	£130
5-9 partners	£250
10 and more partners	£500

The CD titles available are listed on the digital training area of our website, [www.mercia-group.co.uk](http://www.mercia-group.co.uk)

### Digital subscription

As a digital subscriber you will receive a selection of 12 popular CPD courses over a 12-month period. The cost of digital subscription is based on the size of your practice with a charge of £300 per firm plus £95 per partner and professional member of staff\*. The subscription will be invoiced in advance but can be paid in 12 monthly instalments.

To enrol as a subscriber complete the booking form on page 35.

\*Professional member of staff includes all staff working more than 20 hours per week who are involved in chargeable work.



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 2009

Page No	Course	High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
	<b>Business Advisory</b>						
4	Preparing a Business for Exit	8 Jul pm	9 Jun pm	-	-	-	3 Jun pm
	<b>Audit and Accounting</b>						
4	Accountancy and Assurance Update	19 Mar pm 19 Nov am	6 Oct pm	18 Nov pm	19 Mar am & pm	12 Mar pm	23 Mar am & pm
5	Audit Update	8 Apr pm	7 Apr am	7 Apr pm	20 May pm	19 May pm	6 Apr pm
5	Audit and Accountancy Update	28 Apr pm 10 Sep pm	-	-	-	-	-
6	Accounting Standards Refresher	28 Sep pm	24 Sep am	8 Oct pm	21 Sep am & pm	1 Oct pm	7 Oct am & pm
6	Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors	14 Oct pm	24 Sep pm	27 Oct pm	-	15 Oct pm	22 Oct pm
7	Charities: Current Issues	8 Dec pm	9 Jun am	-	3 Nov pm	2 Nov pm	5 Nov pm
	<b>Taxation</b>						
7	Employment Taxes Update	12 Feb pm	-	16 Mar pm	9 Feb pm	16 Feb pm	26 Feb pm
8	Taxation of Property Transactions	23 Mar pm	11 Nov pm	-	-	-	31 Mar pm
8	Tax Update - Spring	13 May am 13 Jul pm	7 Apr pm	-	-	-	-
9	Business Tax: Problem Areas	13 May pm	6 May am	21 May pm	9 Jun pm	10 Jun pm	5 May pm
9	Capital Gains Tax: A Current Perspective	11 Jun pm	6 May pm	29 June pm	1 Jul pm	7 Jul pm	23 Jun pm
10	Finance Act 2009	16 Sep am & pm	6 Oct am	14 Sep pm	9 Sep am & pm	21 Sep pm	8 Sep am & pm
8	Tax Update - Autumn	27 Oct am & pm	-	-	-	-	-
10	VAT Update and Problem Areas	5 Nov pm	11 Nov am	2 Jun pm	12 Nov am & pm	10 Nov pm	1 Dec am & pm
10	Topical Tax Issues	26 Nov pm	-	30 Nov pm	2 Dec am & pm	3 Dec pm	18 Nov am & pm
	<b>Timings</b>	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm

Mercia reserves the right to vary the published programme.

Page No	Course	High Wycombe
11	Company Law Update	9 Mar pm
11	Budget 2009	31 Mar pm
11	Audit and Accounts of Pension Schemes	28 Apr am
12	Inheritance Tax Refresher	5 May pm
12	Solicitors' Accounts Rules	14 Oct am
12	Tax Planning for Owner Managed Businesses	20 Oct pm
13	Regulated Audits	9 Nov am
13	Small Company Reporting Requirements	9 Nov pm
13	Money Laundering Update	19 Nov pm
	<b>Timings</b>	9.30am-12.45pm 2.00pm-5.15pm

## Venues

### HIGH WYCOMBE

Adams Park Conference Centre,  
Wycombe Wanderers Football Club,  
Causeway Stadium, Hillbottom Road,  
Sands, High Wycombe, HP12 4HJ  
Telephone: 01494 472100

### BRACKNELL

Blue Mountain Golf Centre, Wood Lane,  
Binfield, Bracknell, Berkshire, RG42 4EX  
Telephone: 01344 300200

### NEWBURY

Newbury Rugby Club, Monks Lane,  
Newbury, Berks, RG14 7RW  
Telephone: 01635 40103

### MILTON KEYNES

Winterhill Conference Centre, Winterhill  
House, Snowdon Drive,  
Milton Keynes MK6 1AX  
Telephone: 01908 844 232

### WATFORD

Ramada Jarvis, A41 Watford By-Pass  
Watford, Hertfordshire WD25 8JH  
Telephone: 020 8901 0000

### LONDON

New Connaught Rooms, Great Queen  
Street, Covent Garden, London WC2B 5DA  
Telephone: 020 7405 7811

Mercia reserves the right to vary the published programme.

## Preparing a Business for Exit

Speakers: Jim Thomas or Steve Thompson,  
People Development Works Ltd

### OBJECTIVES

There have been significant changes over recent years in the way that business owners now view their longer term involvement with their businesses. Many owners are now much more aware of the possibility of 'grooming' and shaping their business such that its capital value and 'saleability' is maximised.

This course is designed to help delegates understand the processes involved in preparing a business for exit from being clear on how capital value is generated (and therefore what elements might indeed have value to another party) right through to actually marketing the business and selling it or a portion of it.

### CONTENT

- How "Capital Value" is generated
- The business owner – what's your goal?
- Analysing my business – performing an initial diagnostic
- What might be valuable and to whom?
- Timing and the steps in grooming a business for sale
- An overview of valuation techniques
- Information Memorandums and Syndications
- Marketing the business to potential buyers
- A little negotiation – getting the best deal for you
- Performing due diligence work
- Getting paid!

**CPD HOURS: 3**

High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
8 Jul (pm)	9 Jun (pm)	-	-	-	3 Jun (pm)

## Accountancy and Assurance Update



Speakers: Andrew Güntert MSc FCA, Mercia Group Ltd or  
John Selwood ACA

### 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	Bracknell	Newbury	Milton Keynes	Watford	London
19 Mar (pm)	19 Nov (am)	6 Oct (pm)	18 Nov (pm)	19 Mar (am & pm)	12 Mar (pm)
					23 Mar (am & pm)

## Audit Update



Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd or Alan Bonham MA FCA

### 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, particularly with regard to International Auditing Standards
- be aware of common problem areas in the audit of owner managed businesses and how to avoid them.

### CONTENT

- Auditing standards issued or revised in the 12 months prior to the course
- Companies Act 2006: A reminder of the audit provisions and developments arising from the changes in the Act
- Latest Practice Notes and Bulletins, including revisions to PN12 Money Laundering
- Revisions to the APB ethical standards which take effect for periods beginning on or after 6 April 2008
- Review of the APB plans for 2008/9
- Latest guidance on owner managed business audits
- Feedback from cold file reviews
- Update on the status and impact of the IAASB Clarity project
- Current topical issues

**CPD HOURS: 3 (Audit Related: 3)**

<b>High Wycombe</b> 8 April (pm)	<b>Bracknell</b> 7 Apr (am)	<b>Newbury</b> 7 Apr (pm)	<b>Milton Keynes</b> 20 May (pm)	<b>Watford</b> 19 May (pm)	<b>London</b> 6 Apr (pm)
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## Audit and Accountancy Update

Speaker: Andrew Güntert MSc FCA, or Jane Everingham BSc ACA, Mercia Group Ltd

### 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)**

<b>High Wycombe</b> 28 Apr (pm)	<b>Bracknell</b> 10 Sep (pm)	<b>Newbury</b> -	<b>Milton Keynes</b> -	<b>Watford</b> -	<b>London</b> -
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## Accounting Standards Refresher



Speaker: Phil Frost BA ACA, Mercia Group Ltd

### OBJECTIVES

This course will review the current position of the FRSSSE, SSAPs and FRSSs in issue at the time of the course. The broad requirements of each will be covered with special emphasis being placed on requirements impacting on smaller companies and on areas which have caused problems for accounts preparers and auditors in the past. The course provides an opportunity to have a fresh look at some existing standards.

On completion of the course participants will:

- understand the differences between reporting under full accounting standards and the FRSSSE
- be fully aware of the practical benefits of using the FRSSSE
- understand the likely impact of moving towards harmonisation with international standards including the prospects for private entities.

### CONTENT

- Eligibility to use the FRSSSE
- The effects of the CA 2006
- GAAP for HMRC purposes
- Stocks and long term contracts
- Tangible assets, intangible assets and impairment
- Revenue recognition and other issues concerning the substance of transactions such as factored debts and leases
- Presentation in the financial statements including exceptional items and the STRGL
- Related party transactions and disclosures
- Current and deferred taxation
- Accounting for provisions
- Events after the balance sheet date

**CPD HOURS: 3 (Audit Related: 3)**

High Wycombe 28 Sep (pm)	Bracknell 24 Sep (am)	Newbury 8 Oct (pm)	Milton Keynes 21 Sep (am & pm)	Watford 1 Oct (pm)	London 7 Oct (am & pm)
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## Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors

Speaker: John Welsford FCA, Mercia Group Ltd

### OBJECTIVES

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

This course will use a series of case studies to revise the principles involved. The object will be to take a number of transactions involving directors and consider in detail the legal and tax consequences and the disclosure requirements. The case studies will be based upon the Companies Act 2006 law but will highlight the differences from the 1985 Act.

### CONTENT

- Expense payments to directors
- Benefits in kind
- Directors' current accounts
- Amounts drawn in advance of remuneration
- NIC implications
- PAYE implications
- Companies Act 2006 - disclosure requirements for full statutory accounts and abbreviated accounts
- Connected persons - Companies Act 1985
- Legality of transactions and possible consequences
- FRS 8 : related parties and disclosure of transactions

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

**CPD HOURS: 3 (Audit Related: 3)**

High Wycombe 14 Oct (pm)	Bracknell 24 Sep (pm)	Newbury 27 Oct (pm)	Milton Keynes -	Watford 15 Oct (pm)	London 22 Oct (pm)
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## Charities: Current Issues

Speaker: David Gallagher BA ACA, Mercia Group Ltd

### OBJECTIVES

Accounting for charities is subject to continual change. Recent developments include various legislative changes, revisions to the SORP and revised guidance for auditors and independent examiners.

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

### CONTENT

- Recent developments
- Charities Act 2006
- Accounting issues (including Trustees' annual reports)
- Governance issues
- Auditing issues

**CPD HOURS: 3 (Audit Related: 3)**

<b>High Wycombe</b> 8 Dec (pm)	<b>Bracknell</b> 9 Jun (am)	<b>Newbury</b> -	<b>Milton Keynes</b> 3 Nov (pm)	<b>Watford</b> 2 Nov (pm)	<b>London</b> 5 Nov (pm)
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## Employment Taxes Update

Speaker: Mark Morton BA ATII, Mercia Group Ltd

### 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
- National Minimum Wages issues
- Travelling and subsistence
- Other topical issues

**CPD HOURS: 3**

<b>High Wycombe</b> 12 Feb (pm)	<b>Bracknell</b> -	<b>Newbury</b> 16 Mar (pm)	<b>Milton Keynes</b> 9 Feb (pm)	<b>Watford</b> 16 Feb (pm)	<b>London</b> 26 Feb (pm)
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## Taxation of Property Transactions



Speaker: Andrew Burgess MA, Mercia Group Ltd

### OBJECTIVES

Transactions involving property will usually have a number of direct tax implications which the adviser must consider. Some of these areas are well established, but some, like Stamp Duty Land Tax, are very new.

This course will cover the main direct tax issues which need to be considered in advising clients who may become involved in property transactions.

### CONTENT

- An introduction to Stamp Duty Land Tax
- Property development
  - The risks of being taxed as a trader
  - Artificial transactions in land
  - Pros and cons of different entities for property development
- Property for use in business
  - Capital tax issues
- Leases
  - A reminder of the treatment for income tax and CGT
- IHT and the family home

**CPD HOURS: 3**

High Wycombe 23 Mar (pm)	Bracknell 11 Nov (pm)	Newbury -	Milton Keynes -	Watford -	London 31 Mar (pm)
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## Tax Update

Speaker: Phil Williams BA FCA ATII, or Andrew Burgess MA, Mercia Group Ltd, Bob Trunchion MSC FCA ATII TEP, or Martyn Ingles BSc FCA CTA, MacIntyre Hudson

### 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 13 May (am) 13 Jul (pm) 27 Oct (am & pm)	Bracknell 7 Apr (pm)	Newbury -	Milton Keynes -	Watford -	London -
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## Business Tax: Problem Areas

Speaker: Phil Williams BA FCA ATII, Mercia Group Ltd

### OBJECTIVES

The course will refresh and update participants' awareness of the contentious issues which affect the agreement of profits arising from a trade or profession. It will draw on published HMRC material and on decided cases, as well as planning ideas in current circulation.

### CONTENT

Profit computations

- Expense deductions
- Recent case decisions and their effects

Capital allowances

- Qualifying expenditure
- Maximising allowances

Small business taxation

- Income shifting - where are we?
- Other profit distribution issues

Loss relief

- Ensuring tax efficient use of losses
- Relationship with tax credits

Compliance matters

- Latest self assessment issues

**CPD HOURS: 3**

High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
13 May (pm)	6 May (am)	21 May (pm)	9 Jun (pm)	10 Jun (pm)	5 May (pm)

## Capital Gains Tax: A Current Perspective



Speakers: Pat Nown ACA CTA ATT, Andrew Burgess MA or Mark Morton BA ATII, Mercia Group Ltd

### OBJECTIVES

The course will consider recent changes to the CGT regime, in particular Entrepreneurs' Relief, and will also review the reliefs available to exempt or defer gains.

### CONTENT

- Entrepreneurs' Relief
  - Principles
  - Ensuring relief is available
  - Potential problem areas
- Rollover and deferral reliefs
- Main Residence Relief
- Incorporation of business
- Sale of companies
  - Types of consideration
  - Earn outs
  - Transactions in securities issues

**CPD HOURS: 3**

High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
11 Jun (pm)	6 May (pm)	29 Jun (pm)	1 Jul (pm)	7 Jul (pm)	23 Jun (pm)

## Finance Act 2009



Speakers: Pat Nown ACA CTA ATT or Mark Morton BA ATII,  
Mercia Group Ltd

### 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 2009/10 tax year

### CPD HOURS: 3

High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
16 Sep (am & pm)	6 Oct (am)	14 Sep (pm)	9 Sep (am & pm)	21 Sep (pm)	8 Sep (am & pm)

## Topical Tax Issues



Speaker: Phil Williams BA FCA ATII, Mercia Group Ltd or  
Mark Ward LLB CTA, The Professional Training Partnership

### 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	Bracknell	Newbury	Milton Keynes	Watford	London
26 Nov (pm)	-	30 Nov (pm)	2 Dec (am & pm)	3 Dec (pm)	18 Nov (am & pm)

## VAT Update and Problem Areas



Speaker: David Sweeting, Independent VAT Consultants or Neil Owen

### 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

- Registration and business splitting issues
- When to charge output tax and at what rate
- Input tax recovery
- Partial exemption issues
- Land and buildings
- Capital goods scheme
- Transfer of a going concern
- Flat rate scheme

### CPD HOURS: 3 (Audit Related: 1)

High Wycombe	Bracknell	Newbury	Milton Keynes	Watford	London
5 Nov (pm)	11 Nov (am)	2 Jun (pm)	12 Nov (am & pm)	10 Nov (pm)	1 Dec (am & pm)

## Company Law Update

Half Day Course  
£110 +VAT

Speaker: Phil Frost BA FCA, Mercia Group Ltd

### OBJECTIVES

On completion of the course, participants will:

- be aware of the impact of the new legislation
- understand the effect of the legislation on a company's financial reporting requirements
- be aware of the effect of the revisions on the legal and administrative framework that companies operate under
- understand where clients may need assistance and in what timescale this assistance will be required.

### CONTENT

- Review of changes already implemented including resolutions and meetings
- Changes affecting the annual accounts, directors reports, audits and auditors
- Changes affecting directors (including appointment, removal, duties, loans, interests) and company secretaries
- Other changes, including reduction of share capital; redemption and purchase of shares; and financial assistance.

**CPD HOURS: 3 (Audit Related: 3)**

High Wycombe  
9 Mar (pm)

## Budget 2009

Half Day Course  
£110 +VAT

Speaker: Mark Ward LLB CTA, The Professional Training Partnership

### 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  
31 Mar (pm)

## Audit and Accounts of Pension Schemes

Half Day Course  
£110 +VAT

Speaker: Darren Leiser, MacIntyre Hudson LLP

### OBJECTIVES

The session will provide an update on issues relating to the audit and accounts of occupational pension schemes, identify critical aspects relating to the audit and accounts and how to deal with them.

### CONTENT

- Update on legislation
- The Pensions Regulator's role
- Codes of Practice issued by the Pensions Regulator
- Review of the latest Practice Note
- Reclassification of schemes types
- Latest tax return issues for Small Schemes
- Contribution issues and the revised audit report
- Requirement to have proper payments / contribution schemes
- Pension scheme controls
- Consideration of the revised SORP and its effect on the Annual Report
- Audit reports
- Audit risk and approach
- Going concern issues and schemes in wind-up

**CPD HOURS: 3 (Audit Related: 3)**

High Wycombe  
28 Apr (am)

## Inheritance Tax Refresher

Half Day Course  
£110 +VAT

Speaker: Andrew Burgess MA, Mercia Group Ltd

### OBJECTIVES

This course will provide a reminder for participants of the key areas of IHT planning with particular emphasis on Will planning in the light of the FA 2008 changes and the use of trusts following the FA 2006 changes.

### CONTENT

Will planning after the FA 2008 changes

Importance of lifetime planning

- Potentially exempt transfers
- Making the most of exemptions
- Key issues on lifetime planning
- Reservation of benefit

Introduction to use of trusts in IHT planning post FA 2006

- Types of trust
- Outline of IHT treatment
- How they can be used in planning

**CPD HOURS: 3**

High Wycombe  
5 May (pm)

## Tax Planning for Owner Managed Businesses

Half Day Course  
£110 +VAT

Speaker: Mark Morton BA ATII, Mercia Group Ltd

### OBJECTIVES

The course provides a review of the tax planning ideas and problem areas for family companies.

### CONTENT

The course will deal with the tax implications of:

- extracting profits from a family company - current issues
- incorporation issues
- multi-business activities
- ensuring CGT Entrepreneurs' Relief and IHT business property relief is available
- exit route planning
- passing on the family business

**CPD HOURS: 3**

High Wycombe  
20 Oct (pm)

## Solicitors' Accounts Rules

Half Day Course  
£110 +VAT

Speaker: John Welsford FCA, Mercia Group Ltd

### OBJECTIVES

The report required by the Law Society 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 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

- SAR 98
- The Law Society checklist
- The report to the Law Society
- The Law Society guidelines on the operation of the client accounting system
- Common errors found by the Law Society and Reporting Accountants
- Where problems may occur under SAR 98
- Frequently asked questions and answers
- Risks to the Reporting Accountant

**CPD HOURS: 3 (Audit Related: 3)**

High Wycombe  
14 Oct (am)

## Regulated Audits

Half Day Course  
£110 +VAT

Speaker: Mike Ulrich

### OBJECTIVES

A review and update of the requirements in respect of "regulated" clients in particular sectors. Those attending the course are assumed to have a basic knowledge of the requirements. The following will be covered for each sector:

- the regulatory framework
- sources of information
- an appreciation of the work required
- risks to the firm

### CONTENT

- Pension schemes
- Charities
- Clubs and associations
- Service charges
- Estate agents who are members of NAEA and or ARLA
- Travel agents
- Solicitors

CPD HOURS: 3 (Audit Related: 3)

High Wycombe  
9 Nov (am)

## Small Company Reporting Requirements

Half Day Course  
£110 +VAT

Speaker: Mike Ulrich

### OBJECTIVES

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

### CONTENT

- Small company status
- Abbreviated accounts
- Audit exemption
- Key differences between FRSSSE and the full accounting standards
- Directors' reports and accounting policies
- Directors and related party transactions and disclosures
- Common problems

CPD HOURS: 3 (Audit Related: 3)

High Wycombe  
9 Nov (pm)

## Money Laundering Update

Half Day Course  
£110 +VAT

Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd

### OBJECTIVES

Most practice staff are aware of the requirements of the rules and regulations and what they must do to avoid breaking the law. However, are they applying them 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. 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 identity 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 four years

CPD HOURS: 3 (Audit Related: 3)

High Wycombe  
19 Nov (pm)

## Staff 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 Staff 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. For example, 'Sage 50: Set Up and Processing Cycles' may be relevant to someone who has been in the profession 15 years but has never used Sage. Equally, it may be relevant for someone who has recently joined 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.

### **Staff courses are included in your annual membership subscription...**

For full members, 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.

### **... or individual courses from £45 plus VAT per place**

All other subscribers are required to pay for these courses. Prices start from £45 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 John Sharkey on 0116 258 1200.



# Staff Course Programme 2009

Page No	Course		High Wycombe			London			Northampton
	<b>Business Advisory</b>								
18	Practical Business Issues	1 day	8 Dec	-	-	18 Mar	26 Nov	-	-
	<b>Audit and Accounting</b>								
18	Introduction to Bookkeeping and Accounts	9 days	19 - 29 Jan <sup>1</sup>	1 - 11 Sep <sup>1</sup>	28 Sep - 8 Oct <sup>1</sup>	-	-	-	-
19	Understanding Company Accounts	1 day	4 Mar <sup>1</sup>	-	-	12 Oct	9 Dec	-	9 Jul
19	Understanding Analytical Procedures	am	5 Mar <sup>1</sup>	-	-	13 Oct	10 Dec	-	10 Jul
20	Audit Exemption and Abbreviated Accounts	pm	5 Mar <sup>1</sup>	-	-	13 Oct	10 Dec	-	10 Jul
20	Auditing: First Principles	am	16 Mar	-	-	20 Jan	2 Jun	-	-
20	How to Audit Series	2 ½ days	16 - 18 Mar	-	-	20 - 22 Jan	2 - 4 Jun	-	-
21	Charities: An Introduction	am	13 May	-	-	28 Apr	17 Jun	-	-
21	Money Laundering: An Introduction for New Starters	pm & am	13 May pm	19 Nov pm	-	28 Apr pm	17 Jun pm	-	11 May am
21	Accounting Skills for Seniors	pm	13 Jul	-	-	-	-	-	-
22	The Auditor at Risk	am	14 Jul	-	-	30 Apr	16 Jun	-	-
22	Efficient File Completion	pm	14 Jul	-	-	30 Sep	25 Nov	-	-
23	Planning an Effective Audit	am	21 Oct	-	-	-	-	-	-
23	File Review Skills	pm	21 Oct	-	-	-	-	-	-
24	Effective Small Company Audits	am	19 Nov	-	-	30 Sep	25 Nov	-	-
24	Accounts Preparation Skills	1 day	20 Nov	-	-	2 Mar	24 Nov	-	26 Nov
	<b>Timings</b>		9.30am- 1.00pm 2.00pm- 5.15pm			9.30am- 1.00pm 1.30pm- 4.30pm			9.30am- 1.00pm 2.00pm- 5.00pm

Mercia reserves the right to vary the published programme.

# Staff Course Programme 2009

Page No	Course		High Wycombe			London			Northampton
	<b>Taxation</b>								
25	Introduction to PAYE and National Insurance	am	30 Jan <sup>1</sup>	9 Oct <sup>1</sup>	-	13 Feb	11 Sep	25 Sep	-
25	Introduction to VAT	pm	30 Jan <sup>1</sup>	9 Oct <sup>1</sup>	-	13 Feb	11 Sep	25 Sep	-
25	Personal Tax 1	1 day	27 Feb	-	-	3 Mar	19 Nov	-	16 Feb
25	P11Ds/Benefits	am	11 Mar	-	-	12 Mar	2 Apr	-	-
26	Payroll Update	pm	11 Mar	-	-	-	-	-	-
26	Business Tax 1	1 day	15 Jul	-	-	4 Mar	20 Nov	-	17 Feb
26	Business Tax 2	am	11 Aug	-	-	16 Feb	15 Oct	-	-
27	Corporation Tax 1	pm	11 Aug	-	-	16 Feb	15 Oct	-	-
27	Capital Allowances	am	27 Oct	-	-	13 Mar	17 Mar	3 Apr	19 Mar
27	Corporate Tax Case Study	pm	27 Oct	-	-	13 Mar	17 Mar	3 Apr	-
28	General Tax Update for Accounts Staff	1 day	28 Oct	-	-	15 Sep	2 Oct	16 Oct	-
28	PAYE Healthcheck	am	9 Dec	-	-	-	-	-	-
28	VAT Problem Areas for Accounts Staff	pm	9 Dec	-	-	12 Mar	2 Apr	-	-
	<b>Personal Skills &amp; Management Development</b>								
29	Communication: The Essential Skills	1 day	27 Apr	-	-	23 Jan	5 Jun	-	-
29	Effective Business Letter and Report Writing	am	28 Apr	-	-	13 Jan	29 Apr	-	-
30	Effective Time Management	pm	28 Apr	-	-	13 Jan	29 Apr	-	-
	<b>IT Skills</b>								
30	Sage 50: Set Up and Processing Cycles*	1 day	25 Mar	25 Nov		1 Oct	14 Oct	23 Nov	23 Feb
31	Sage 50: The Advanced Modules*	1 day	10 Nov	-	-	-	-	-	-
	<b>Timings</b>		9.30am- 1.00pm 2.00pm- 5.15pm			9.30am- 1.00pm 1.30pm- 4.30pm			9.30am- 1.00pm 2.00pm- 5.00pm

\* Numbers limited to 12 plus IT supplement charged ( see page 14)

Mercia reserves the right to vary the published programme.

Page No	Course		High Wycombe
	Specialist		
31	An Introduction to Solicitors' Accounts Rules	1 day	20 Jan
32	Basic Principles of Company Secretarial Practice	pm	25 Feb
32	Sage 50 Payroll: Update for Existing Users	am	24 Mar
33	Sage 50 Payroll: Set Up and Processing Cycles	pm	24 Mar
33	UK GAAP for IAS Users	am	13 Jul
34	Acting for Pension Schemes	pm	7 Oct
34	Practical Use of Excel	1 day	11 Nov
	<b>Timings</b>		9.30am-1.00pm 2.00pm-5.15pm

## Venues

### HIGH WYCOMBE

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

All courses take place at High Wycombe Cricket Club, other than those marked

<sup>1</sup> Adams Park Conference Centre  
Wycombe Wanderers Football Club  
Causeway Stadium, Hillbottom Road  
Sands, High Wycombe HP12 4HJ

### LONDON

International Coffee Organization  
ICO Conference Centre  
22 Berners Street  
London  
W1T 3DD  
Tel: 0207 706 7700

### NORTHAMPTON

Northampton, Rugby Club  
Franklin's Gardens  
Weedon Road  
Northampton NN5 5BG  
Tel: 01604 751543

Mercia reserves the right to vary the published programme.

## Practical Business Issues

One Day Course  
£90 +VAT

### WHO SHOULD ATTEND

Participants will need to have a good grasp of taxation and accounting issues as there will be little formal lecturing. They should also have an awareness of dealing with all aspects of clients' affairs.

Participants should have at least 36 months practical experience as there is a need for a basic commercial awareness and understanding of the role that a business advisor undertakes. They should be starting to manage their own portfolio of clients. This course is not suitable for partners or senior managers with extensive experience of managing client portfolios.

### OBJECTIVES

The aims of the course are to promote awareness of the practical issues encountered when running a business, many tax related, and to provide a basis from which you can help clients to make business decisions and resolve problems.

The material comprises a case study which includes computational and discursive exercises and participants will be expected to contribute towards group discussions, role plays and presentations.

### CONTENT

Case studies to include the following elements:

- Incorporation vs non-incorporation (practical tax and accounting issues)
- Extraction of funds
- Laws and regulations
- Employing staff
- VAT issues
- Raising finance

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

**CPD HOURS: 6**

High Wycombe	London	N'hampton
8 Dec	18 Mar 26 Nov	-

## Introduction to Bookkeeping and Accounts

9 Days

### 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. All courses include two tests, report and certificate.

### 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

All courses include the Introduction to VAT course shown on page 25.

**CPD HOURS: 54**

Price for Non Members  
Week One £500+VAT  
9 days £850+VAT

High Wycombe	London	N'hampton
19 Jan - 29 Jan 1 Sep -11 Sep 28 Sep - 8 Oct	-	-

## Understanding Company Accounts

One Day Course  
£90 +VAT

### 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.

As a guideline however, for ACA and ACCA students, the course should normally be attended whilst sitting the professional or part two examinations. For all other members of staff this course can usually be completed after 12 to 24 months in the profession.

### 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**

High Wycombe	London	N'hampton
4 Mar	12 Oct 9 Dec	9 Jul

## Understanding Analytical Procedures

Half Day Course  
£45 +VAT

### 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
  - 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**

High Wycombe	London	N'hampton
5 Mar am	13 Oct am 10 Dec am	10 Jul am

## Audit Exemption and Abbreviated Accounts

Half Day Course  
£45 +VAT

### 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. 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. 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. For those who are studying it should be attended before sitting professional stage (ACA), part two (ACCA) or technician stage (AAT) exams.

### 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

High Wycombe	London	N'hampton
5 Mar pm	13 Oct pm 10 Dec pm	10 Jul pm

## Auditing: First Principles

Half Day Course  
£45 +VAT

### 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.

### CONTENT

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

High Wycombe	London	N'hampton
16 Mar am	20 Jan am 2 Jun am	-

## 'How to Audit' Series

Two and a Half  
Day Course  
£225 +VAT

### 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 auditing and had at least 3 months in the profession. Knowledge of the principles of bookkeeping is assumed.

Participants on the course will follow an extended case study dealing with the audit of balance sheet items. For each area, participants will consider the audit objectives, review the audit evidence available to them and use it to gain assurance in those areas.

### CONTENT

The course covers the audit of:

- Bank and cash – reconciliations and adjustments
- Debtors – circularisation confirmation, cut off, bad debts, prepayments
- Creditors – statement reconciliation, unrecorded liabilities, accruals
- Fixed assets – physical inspection, updating the register, dealing with adjustments
- Stock – stock take attendance, investigating errors, valuation

### CPD HOURS: 15

High Wycombe	London	N'hampton
16 - 18 Mar	20 - 22 Jan 2 - 4 Jun	-

## Charities: An Introduction

Half Day Course  
£45 +VAT

### 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.

### 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 the key differences arising from recent changes.

### CONTENT

- Overview of charity legislation for unincorporated and incorporated charities
- The accounting requirements of Charities Act, Companies Act and SORP 2005
- Fund accounting
- The Statement of Financial Activities and other accounting requirements
- 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

High Wycombe	London	N'hampton
13 May am	28 Apr am 17 Jun am	-

## Money Laundering: An Introduction for New Starters

Half Day Course  
£45 +VAT

### 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.

### 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

- 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.

### CPD HOURS: 3

High Wycombe	London	N'hampton
13 May pm 19 Nov pm	28 Apr pm 17 Jun pm	11 May am

## Accounting Skills for Seniors

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is designed primarily for audit seniors who would benefit from a refresher on the accounting treatment of those issues that commonly cause problems. It will be suitable for staff who have responsibility for preparing accounts and audit files up to completion stage.

### OBJECTIVES

The course assumes basic knowledge of accounts preparation skills. The course will focus on the accounting treatment of the more problematic areas found on accounts assignments.

### CONTENT

- Bad debts and provisions
- Capitalisation of fixed assets
- Revaluation of assets
- Finance leases and hire purchase contracts
- Partnership current and capital accounts
- Directors' remuneration and wages
- Foreign currency transactions

### CPD HOURS: 3

High Wycombe	London	N'hampton
13 Jul pm	-	-

## The Auditor at Risk

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course should be attended by all staff involved in auditing who need to update their understanding of the latest auditing standards regarding risk assessment, including fraud risk.

The relevance of the course will depend upon participants' practical experience. However, as a guideline, it will be suitable for those who have worked at least 18 months in the profession and have been involved in a number of audits.

### OBJECTIVES

Currently, the emphasis on many audit courses is how to improve the efficiency of the assignment. Whilst this is a legitimate objective, there is a danger that one fails, when the situation arises, to exercise sufficient rigour in applying the rules when conducting the audit. This is especially important following the introduction of International Standards on Auditing (UK and Ireland), which further increase the focus on risk assessment and fraud risk.

The aim is to help all participants:

- improve audit risk assessment
- increase awareness of fraud risk
- understand the importance of quality control throughout the audit process
- audit some key balance sheet areas, including stock and creditors, more effectively
- highlight some common audit problems
- appreciate the possible consequences of a legal claim.

### CONTENT

The course is based around an ICAEW video "The Auditor At Risk" which illustrates the impact that inadequate risk assessment can make on the audit firm. The course uses a mixture of lecture and discussions to explore the issues raised by the video case study.

In particular, there are discussions of the risks revealed in the case study and the failings of the audit team, and of the further responsibilities that ISA+s would have introduced for the audit process.

### CPD HOURS: 3

High Wycombe	London	N'hampton
14 Jul am	30 Apr am 16 Jun am	-

## Efficient File Completion

Half Day Course  
£45 +VAT

### 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 are 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 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

High Wycombe	London	N'hampton
14 Jul pm	30 Sep pm 25 Nov pm	-

## Planning an Effective Audit

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

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

### OBJECTIVES

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

### CONTENT

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

- Purpose of planning and the process by which it is achieved
- Relevant ISAs (UK and Ireland) will be considered and their application will be illustrated by audit manual documentation
- Case studies covering obtaining business knowledge, risk assessment, materiality and the preparation of overall audit plans.

### CPD HOURS: 3

High Wycombe	London	N'hampton
21 Oct am	-	-

## File Review Skills

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

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

### CONTENT

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

Specifically, the course will cover the following:

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

### CPD HOURS: 3

High Wycombe	London	N'hampton
21 Oct pm	-	-

## Effective Small Company Audits

Half Day Course  
£45 +VAT

### 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.

### 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

<b>High Wycombe</b> 19 Nov am	<b>London</b> 30 Sep am 25 Nov am	<b>N'hampton</b> -
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## Accounts Preparation Skills

One Day Course  
£90 +VAT

### 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

<b>High Wycombe</b> 20 Nov	<b>London</b> 2 Mar 24 Nov	<b>N'hampton</b> 26 Nov
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## Introduction to PAYE and NI

Half Day Course  
£45 +VAT

### 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 of National Insurance
- PAYE compliance
- Case study - month 10 payroll run

### CPD HOURS: 3

High Wycombe		London		N'hampton	
30 Jan am	9 Oct am	13 Feb am	11 Sep am	25 Sep am	-

## Introduction to VAT

Half Day Course  
£45 +VAT

### 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

High Wycombe		London		N'hampton	
30 Jan pm	9 Oct pm	13 Feb pm	11 Sep pm	25 Sep pm	-

## Personal Tax 1

One Day Course  
£90 +VAT

### 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

High Wycombe		London		N'hampton
27 Feb		3 Mar	19 Nov	16 Feb

## P11Ds/Benefits

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is suitable for those participants 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 build on existing knowledge and deal 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

High Wycombe		London		N'hampton
11 Mar am		12 Mar am	2 Apr am	-

## Payroll Update

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

The course will ensure participants are aware of current payroll issues and recent changes in legislation and procedures.

### CONTENT

- Recent developments, including a review of:
- Recent changes in legislation affecting PAYE and NIC
- SSP, SMP and SPP
- Student loan deductions

### CPD HOURS: 3

High Wycombe	London	N'hampton
11 Mar pm	-	-

## Business Tax 1

One Day Course  
£90 +VAT

### 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 with case studies
- Determination of the Class 4 NIC liability
- Trading income computation
- Completion of the relevant self assessment pages

### CPD HOURS: 6

High Wycombe	London	N'hampton
15 Jul	4 Mar 20 Nov	17 Feb

## Business Tax 2

Half Day Course  
£45 +VAT

### 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

High Wycombe	London	N'hampton
11 Aug am	16 Feb am 15 Oct am	-

## Corporation Tax 1

Half Day Course  
£45 +VAT

### 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 of 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
- Administration – CTSA and Quarterly Instalment Payments
- Comprehensive Case study (Fine Wines Ltd). Participants are given draft accounts and supporting schedules and asked to prepare a capital allowances computation, a statement showing profits chargeable to tax and corporation tax payable

NB: Participants need to be familiar with basic taxable trading income rules.

CPD HOURS: 3

High Wycombe	London	N'hampton
11 Aug pm	16 Feb pm 15 Oct pm	-

## Capital Allowances

Half Day Course  
£45 +VAT

### 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

- Assets and expenditure qualifying for capital allowances
- Recent changes
- Problem areas
- Case studies

CPD HOURS: 3

High Wycombe	London	N'hampton
27 Oct am	13 Mar am 17 Mar am 3 Apr am	19 Mar am

## Corporate Tax Case Study

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is only suitable for those participants who have experience of completing corporate tax computations. Participants must be familiar with accounts format and be conversant with Sch D rules.

The relevance of the course will depend upon experience, however, as a guide it will be suitable for those who have worked at least 24 months in the profession

### OBJECTIVES

By the end of the course participants will be technically up to date as regards compliance work and the current technical issues likely to affect a typical family company.

### CONTENT

- Detailed case study including accounts finalisation, deferred tax, capital gains computations and CTSA requirements.

NB. Prior knowledge of corporation tax is assumed at this level.

CPD HOURS: 3

High Wycombe	London	N'hampton
27 Oct pm	13 Mar pm 17 Mar pm 3 Apr pm	-

## General Tax Update for Accounts Staff

One Day Course  
£90 +VAT

### WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and wish to be kept up to date with the recent legislative changes. (This course is NOT intended for anyone who has attended the 2009 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

High Wycombe	London	N'hampton
28 Oct	15 Sep 2 Oct 16 Oct	-

## PAYE Healthcheck

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is suitable for those participants who have a good understanding of PAYE and benefits in kind. Participants should be familiar with the completion of forms P11D (or their review) and have an awareness of payroll procedures. As a guide participants should have been in practice between 24 and 36 months. This course is not suitable for partners or managers with extensive experience in PAYE matters.

### OBJECTIVES

It will ensure participants can be proactive in carrying out a PAYE Healthcheck for clients with a view to minimising potential exposure in respect of payroll, National Insurance and especially benefits and expenses payments.

### CONTENT

- Review the areas which could lead to PAYE liabilities – concentrating on benefits in kind and expenses
- Common problem areas
- Review HM Revenue & Customs compliance visits, settlements and negotiation
- Recent changes in PAYE and NIC

### CPD HOURS: 3

High Wycombe	London	N'hampton
9 Dec am	-	-

## VAT Problem Areas for Accounts Staff

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is suitable for those participants who already have a basic understanding of VAT and would benefit from an understanding of some of the problem areas. As a guideline it will be suitable for those people who have worked between 24 and 36 months in the profession.

### OBJECTIVES

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

### CONTENT

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

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

### CPD HOURS: 3

High Wycombe	London	N'hampton
9 Dec pm	12 Mar pm 2 Apr pm	-

## Communication: The Essential Skills

One Day Course  
£90 +VAT

### 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.

**CPD HOURS: 6**

Numbers restricted to  
15 per course

High Wycombe	London	N'hampton
27 Apr	23 Jan 5 Jun	-

## Effective Business Letter and Report Writing

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

The course is designed for semi-seniors and seniors who are relatively new to business writing and need to improve their written communication skills. More experienced staff may find it a useful refresher of the basics.

### OBJECTIVES

At the end of the course participants will have a greater appreciation of the skills required to generate more effective written communication. They will be able to write letters and reports which convey a clear and effective message.

### CONTENT

The course will cover:

- Structure, purpose, content and style
- Barriers between reader and writer
- Use of plain English to create appropriate tone and impression
- The 'golden rules' of business writing - illustrated by examples
- Other letter forms: e-mail, fax and memo

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

**CPD HOURS: 3**

Numbers restricted to  
15 per course

High Wycombe	London	N'hampton
28 Apr am	13 Jan am 29 Apr am	-

## Effective Time Management

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

The course is a “must” for anyone in senior assistant / new manager positions where time management starts to become essential.

The relevance of the course will depend upon participants’ level of responsibility and practical experience. As a guideline however, it is likely to be most appropriate for those with three to six years’ experience in the profession, and who are able to schedule their workload and to delegate work to more junior staff

### OBJECTIVES

At the end of the course participants will be more aware of the need to manage their time effectively, and have gained some practical tips for doing so.

### CONTENT

- General introduction to the importance of good time management
- Consideration of common ‘time wasters’ and what can be done about them, by means of group discussion.
- Introduction of tools for scheduling and prioritising tasks.
- Planning ahead and deadline management.
- Delegating work - the pitfalls and the benefits.
- Feedback skills - ensuring quality communication.

The course uses a combination of lecture sessions and individual and group exercises to apply the principles to the realistic problems faced by busy accountants.

**CPD HOURS: 3**

Numbers restricted to  
15 per course

High Wycombe	London	N'hampton
28 Apr pm	13 Jan pm    29 Apr pm	-

## Sage 50: Set Up and Processing Cycles

One Day Course  
£120 +VAT

### 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 including the month end procedures are also covered.

### CONTENT

- Overview of Sage and Sage products
- Key features of Sage 50
- Company set-up and key settings
- Chart of accounts
- Opening details and balances
- Posting routines
- Recurring entries
- Fixed assets register and depreciation
- Month end routines

**CPD HOURS: 6**

Numbers restricted to  
12 per course

High Wycombe	London	N'hampton
25 Mar    25 Nov	1 Oct    14 Oct    23 Nov	23 Feb

## Sage 50: The Advanced Modules

One Day Course  
£120 +VAT

### WHO SHOULD ATTEND

Previous attendance on the Sage Introductory course is preferred. Participants should be familiar with Sage 50 and be reasonably proficient at using the core modules (Customers/Suppliers/Nominal and Financials). As the core ledgers and general navigation are covered on the Introductory course there is an assumed level of knowledge. Some experience of using Sage in a client environment would also be useful.

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 version 12, and (briefly) version 2008.

### CONTENT

The course will include:

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

### CPD HOURS: 6

Numbers restricted to  
12 per course

Participants may bring along a USB device, if they wish to take copies of the reports written during the course.

High Wycombe 10 Nov	London -	N'hampton -
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## An Introduction to Solicitors' Accounts Rules

One Day Course  
£110 +VAT

### WHO SHOULD ATTEND

The course is aimed at those who undertake the work on Solicitors' records. It is aimed at people with little or no experience of Solicitors work and is designed to ensure they have a good understanding of the SAR and the work required by the Reporting Accountant.

### 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.

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 and controlled trust money rules
- Operation of client account
- Deposit interest
- Accountant's report requirements
- Case studies illustrating workings of rules including examples of:
  - client monies cash book and ledger accounts
  - client account reconciliations
  - disbursements - professional and other
  - transfers of costs
  - VAT implications
  - problem areas.

### CPD HOURS: 6

High Wycombe 20 Jan
------------------------

## Basic Principles of Company Secretarial Practice

One Day Course  
£85 +VAT

### WHO SHOULD ATTEND

Participants on this course will learn about the common company secretarial requirements. It is a useful introduction for any member of staff who is asked to deal with company secretarial work, and for ACA trainees who need to complete the devolved assessments in business and company law.

### OBJECTIVES

The course examines the common documentation needed by a limited company through the medium of an extended case study.

### CONTENT

The content includes:

- The types of limited company
- Corresponding with Companies House
- Common statutory forms
- The statutory books
- Minutes and meetings

**CPD HOURS: 3**

High Wycombe  
25 Feb pm

## Sage 50 Payroll: Update for Existing Users

Half Day Course  
£105 +VAT

### WHO SHOULD ATTEND

The course is aimed at existing Sage 50 Payroll users who wish to improve their productivity and understanding of some of the more advanced aspects of the package.

The course also acts as a useful refresher for those who need to go through the Sage Payroll year-end procedures.

### OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Payroll. To assist staff in their understanding of the more technical aspects of the software, in order to improve productivity and understanding.

### CONTENT

- Organising the Payroll desktop
- Maintenance and Housekeeping utilities
- Multi-Company tasks and Global changes
- Factored pay elements
- Year-end and post year-end procedures – and reconciling year-end reports
- Report Designer
- Rollback wizard
- Variance settings
- Import and Export payroll data
- Microsoft Integration and Exporting reports
- Nominal Link and exporting nominal journals

**CPD HOURS: 3**

Numbers restricted to  
12 per course

High Wycombe  
24 Mar am

## Sage 50 Payroll: Set Up and Processing Cycles

Half Day Course  
£105 +VAT

### WHO SHOULD ATTEND

The course will be of benefit to those who require hands-on training in the use of the Sage 50 Payroll package.

The course is aimed at new Sage Payroll users, or users considering upgrading to Sage from other payroll packages.

### OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Payroll. The key stages involved in setting up and running the system from a practical perspective are covered, including the payroll period-end procedures..

### CONTENT

- Familiarisation with Icons and menus
- Company settings
- Government parameters
- Employee details and pay elements
- Entering payments
- Dealing with statutory deductions (such as SSP and SMP)
- Processing leavers
- Pre-update procedures and reports
- Period-end update procedures

**CPD HOURS: 3**

Numbers restricted to  
12 per course

High Wycombe  
24 Mar pm

## UK GAAP for IAS Users

Half Day Course  
£85 +VAT

### WHO SHOULD ATTEND

As a guide the course is likely to be most suitable for the following students: ACA's who have completed the professional stage, ACCA's who have completed the fundamental stage and qualified AAT.

*The course is not designed to help those who are familiar with UK GAAP users to understand IASs.*

### OBJECTIVES

The course is aimed at trainees who are studying international accounting standards (IASs) for professional exams but who need to apply UK SSAPs, FRSs and the FRSSE in practice. The course will help such trainees focus on the practical differences between the two regimes. Reasonable familiarity with IASs is assumed.

### CONTENT

The course includes the following content:

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

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

**CPD HOURS: 3**

High Wycombe  
13 Jul am

## Acting for Pension Schemes

Half Day Course  
£85 +VAT

### WHO SHOULD ATTEND

The course is aimed at those who are involved in the audit and accounts of pension schemes. It is suitable for people with little experience of pension schemes. However it will provide useful revision for those who have some experience in this area of work but want to ensure that they fully up to date.

An understanding of accounting and auditing principles is required.

### OBJECTIVES

The Pensions Act 1995 and lately the Pensions Act 2004 considerably raised the profile of pension scheme audits and brought in an onerous requirement to report any identified breaches of law to the Pensions Regulator (TPR) that comes to light during your work.

On completion of this course participants will have obtained a general understanding of the framework of legislation governing pension schemes, how accounts should be presented and how the audit should be approached.

### CONTENT

- A general review of the regulatory framework and trustees' responsibilities
- A look at the different types of scheme and how to distinguish between them
- Considering what each type of scheme requires by way of accounts and audit
- Preparation of accounts under the SORP
- Preparation of the trustees' report information
- How to audit contributions and a look at typical problems found
- Discussion of other key audit issues (including the impact of International Auditing Standards)
- What to look out for that must be reported to TPR

The course will be a combination of lecturing, case studies, discussions and questions designed to ensure as much information is retained as possible. It will also incorporate the use of our specialist audit documentation from our Specialist Assignment Manual (SAM).

CPD HOURS: 3

High Wycombe  
7 Oct pm

## Practical Use of Excel

One Day Course  
£120 +VAT

### WHO SHOULD ATTEND

Participants should be familiar with the operation of the package at least up to introductory level, and, with at least 6 months practical experience of using the package on a day to day basis. This experience should include creating spreadsheets from scratch, entering and copying formulae and the use of the standard and formatting toolbars.

Users upgrading from Excel 97, Excel 2000 or Excel XP may also find this course of use.

Current version used on this course: Excel 2003

### OBJECTIVES

This course provides a brief re-cap of the introductory course and then concentrates on some of the more advanced concepts of spreadsheet design and integrity. The course is designed for the more experienced spreadsheet user who is likely to be involved in setting up and maintaining spreadsheets on behalf of others.

### CONTENT

- Refresher – some short cuts and other speed tips
- Best practice
- Absolute and mixed cells
- Rounding / precision
- Range names
- Conditional logic (IF command)
- Conditional formatting
- Data Validation
- SUMIF command
- Protection
- Circ errors
- Audit Tools
- Database plus Pivot Tables
- Import / export data
- Presentation
- Custom Headers/Footers
- Custom number formats

Participants may bring their own disc if they wish to take a copy of their work.

Numbers restricted to  
12 per course

CPD HOURS: 6

High Wycombe  
11 Nov

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in-house IT course that's  
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# Training Membership Application Form

## Personal Details

I/We wish to become members of the Brains Training Group for the year to 31 December 2009. Detailed below are the names of ALL partners and professional members of staff as at 1 January 2009. On receipt of your application form an invoice will be sent to you together with a direct debit mandate.

Firm

Address

Tel No

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E mail

Contact (please print)

**Local membership**  
@ £315 x 'Total staff'

**National membership**  
@ £395 x 'Total staff'

**National membership**  
£150 admin supplement

**Per firm fee**

£150.00

plus VAT at 17.5%

**TOTAL**

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Security Code

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Cardholder Name & Initials

Cardholder Address (inc. Postcode)

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Accounts

Partners - Tax

Partners - Other

Senior Audit/  
Accounts Staff

Tax Staff

ACA Trainees

ACCA Trainees

AAT Trainees

Total Staff

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