

2011 Training Programme



## CPD Courses




from only £47.50 plus VAT

## Professional Development Courses

from only £50 plus VAT



### Mix and match...

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

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

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

# 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 24) 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](http://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

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:

**NEW**  
for 2011

- Unlimited access to a programme of 12 CPD courses online (see page 24) 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 25. 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 9.

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

#### Professional development courses

**From £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 13 to 23.

## 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 24. 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](http://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 24 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](http://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](http://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.**



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

## Venues

### Billericay

Stock Brook Country Club, Queens Park Avenue,  
Stock, Billericay, Essex CM12 0SP  
T: 01277 653616 W: [www.stockbrook.com](http://www.stockbrook.com)

### Bracknell

Blue Mountain Golf Centre, Wood Lane, Binfield, Berkshire RG42 4EX  
T: 01344 300200 W: [www.bluemountaingolf.co.uk](http://www.bluemountaingolf.co.uk)

### Gravesend

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

### Hatfield

Hatfield Oak Hotel, Roehyde Way, Hatfield, Hertfordshire AL10 9AF  
T: 01707 275701 W: [www.hotels-hatfield.com](http://www.hotels-hatfield.com)

### High Wycombe

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

### Ipswich

Holiday Inn Ipswich, London Road, Ipswich, Suffolk IP2 0UA  
T: 08704 009 045 W: [www.holiday-inn.com](http://www.holiday-inn.com)

### London

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

### Milton Keynes

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

### Newbury

Newbury Rugby Football Club, Monks Lane, Newbury, Berks, RG14 7RW  
T: 01635 40103 W: [www.newburyrfc.co.uk](http://www.newburyrfc.co.uk)

### Norwich

Holiday Inn, Norwich North, Cromer Road, Norwich NR6 6JA  
T: 01603 201125 W: [www.holiday-inn.com](http://www.holiday-inn.com)

### Southend

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

### Tunbridge Wells

The Spa Hotel, Mount Ephraim, Tunbridge Wells, Kent TN4 8XJ  
T: 01892 520331 W: [www.spahotel.co.uk](http://www.spahotel.co.uk)

### Watford

Ramada Jarvis Watford, A41 Watford By-Pass, Watford,  
Hertfordshire WD25 8JH  
T: 0208 901 0000 W: [www.ramadaj Jarvis.co.uk](http://www.ramadaj Jarvis.co.uk)

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

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

## CPD Course Programme

Page No	Course
5	<b>PAYE, Benefits &amp; NI Update</b>
5	<b>Accountancy Update &amp; Current Issues</b>
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6	<b>Charities: Current Issues</b>
6	<b>Inheritance Tax Planning including Trusts</b>
7	<b>Laws &amp; Regulations for the Practising Accountant</b>
7	<b>Finance Act 2011</b>
7	<b>Delivering Service Excellence and Developing Client Advocacy</b>
8	<b>The Reporting Requirements of Small Companies</b>
8	<b>Detecting Fraud and Advising on Preventing Fraud</b>
8	<b>Topical Tax Issues</b>
9	<b>VAT Update and Problem Areas</b>

### Timings



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

Mercia reserves the right to vary the published programme

## 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**

**Billericay**  
24 Feb (pm)

**Bracknell**  
10 May (pm)

**Gravesend**  
28 Feb (pm)

**Hatfield**  
15 Mar (pm)

**High Wycombe**  
14 Mar (pm)

**Ipswich**  
8 Mar (am & pm)

**London**  
21 Feb (pm)

**Milton Keynes**  
15 Feb (pm)

**Newbury**  
1 Mar (pm)

**Norwich**  
7 Mar (pm)

**Southend**  
8 Feb (pm)

**Tunbridge Wells**  
14 Feb (pm)

**Watford**  
22 Feb (pm)

## Accountancy Update & Current Issues



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)**

**Billericay**  
21 Mar (pm)

**Bracknell**  
21 Nov (pm)

**Gravesend**  
16 Mar (pm)

**Hatfield**  
19 Apr (pm)

**High Wycombe**  
23 Mar (pm)

**Ipswich**  
23 Mar (am & pm)

**London**  
7 Mar (pm)

**Milton Keynes**  
15 Mar (pm)

**Newbury**  
15 Nov (pm)

**Norwich**  
22 Mar (pm)

**Southend**  
14 Mar (pm)

**Tunbridge Wells**  
28 Mar (pm)

**Watford**  
15 Mar (pm)

## Audit Update



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)**

**Billericay**  
13 Apr (pm)

**Bracknell**  
6 Apr (am)

**Gravesend**  
7 Apr (pm)

**Hatfield**  
-

**High Wycombe**  
13 Apr (pm)

**Ipswich**  
20 Apr (pm)

**London**  
14 Apr (pm)

**Milton Keynes**  
5 Apr (pm)

**Newbury**  
4 Apr (pm)

**Norwich**  
11 Apr (pm)

**Southend**  
-

**Tunbridge Wells**  
18 Apr (pm)

**Watford**  
7 Apr (pm)

Timings vary according to the venue. See page 4 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**

**Billericay**  
3 May (pm)

**Bracknell**  
13 Oct (pm)

**Gravesend**  
26 May (pm)

**Hatfield**  
16 Jun (pm)

**High Wycombe**  
5 May (pm)

**Ipswich**  
17 May (am & pm)

**London**  
23 May (pm)

**Milton Keynes**  
9 May (pm)

**Newbury**  
12 May (pm)

**Norwich**  
9 Jun (pm)

**Southend**  
13 Jun (pm)

**Tunbridge Wells**  
16 May (pm)

**Watford**  
27 Jun (pm)

## Charities: Current Issues



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)**

**Billericay**  
19 May (pm)

**Bracknell**  
-

**Gravesend**  
-

**Hatfield**  
-

**High Wycombe**  
24 May (pm)

**Ipswich**  
-

**London**  
9 May (pm)

**Milton Keynes**  
-

**Newbury**  
-

**Norwich**  
17 May (pm)

**Southend**  
-

**Tunbridge Wells**  
-

**Watford**  
23 May (pm)

## Inheritance Tax Planning including Trusts



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**

**Billericay**  
8 Jun (pm)

**Bracknell**  
7 Jun (pm)

**Gravesend**  
23 Jun (pm)

**Hatfield**  
-

**High Wycombe**  
21 June (pm)

**Ipswich**  
28 Jun (am & pm)

**London**  
6 Jun (pm)

**Milton Keynes**  
30 Jun (pm)

**Newbury**  
29 Jun (pm)

**Norwich**  
27 Jun (pm)

**Southend**  
4 Jul (pm)

**Tunbridge Wells**  
20 Jun (pm)

**Watford**  
16 May (pm)

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

## 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)**

<b>Billericay</b> 23 Jun (pm)	<b>Milton Keynes</b> 12 Jul (pm)
<b>Bracknell</b> 7 Jun (am)	<b>Newbury</b> -
<b>Gravesend</b> -	<b>Norwich</b> 13 Jul (pm)
<b>Hatfield</b> -	<b>Southend</b> -
<b>High Wycombe</b> 6 Jul (pm)	<b>Tunbridge Wells</b> -
<b>Ipswich</b> -	<b>Watford</b> -
<b>London</b> 27 Jun (pm)	

## Finance Act 2011



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**

<b>Billericay</b> 7 Sep (pm)	<b>Milton Keynes</b> 21 Sep (pm)
<b>Bracknell</b> 13 Oct (am)	<b>Newbury</b> 12 Sep (pm)
<b>Gravesend</b> 8 Sep (pm)	<b>Norwich</b> 19 Sep (pm)
<b>Hatfield</b> 27 Sep (pm)	<b>Southend</b> 15 Sep (pm)
<b>High Wycombe</b> 22 Sep (am & pm)	<b>Tunbridge Wells</b> 12 Sep (pm)
<b>Ipswich</b> 20 Sep (am & pm)	<b>Watford</b> 20 Sep (pm)
<b>London</b> 26 Sep (am & pm)	

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

## 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**

<b>Billericay</b> 20 Sep (pm)	<b>Milton Keynes</b> -
<b>Bracknell</b> -	<b>Newbury</b> -
<b>Gravesend</b> -	<b>Norwich</b> -
<b>Hatfield</b> -	<b>Southend</b> -
<b>High Wycombe</b> 12 Oct (pm)	<b>Tunbridge Wells</b> -
<b>Ipswich</b> -	<b>Watford</b> -
<b>London</b> 6 Sep (pm)	

# The Reporting Requirements of Small Companies



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 FRSSSE 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)**

<b>Billericay</b> 4 Oct (pm)	<b>Milton Keynes</b> 8 Sep (pm)
<b>Bracknell</b> 10 May (am)	<b>Newbury</b> 22 Sep (pm)
<b>Gravesend</b> 27 Sep (pm)	<b>Norwich</b> 10 Oct (pm)
<b>Hatfield</b> 13 Oct (pm)	<b>Southend</b> 11 Oct (pm)
<b>High Wycombe</b> 17 Oct (pm)	<b>Tunbridge Wells</b> 26 Sep (pm)
<b>Ipswich</b> 11 Oct (am & pm)	<b>Watford</b> 5 Oct (pm)
<b>London</b> 10 Oct (pm)	

# 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)**

<b>Billericay</b> 18 Oct (pm)	<b>Milton Keynes</b> 20 Oct (pm)
<b>Bracknell</b> -	<b>Newbury</b> 19 Oct (pm)
<b>Gravesend</b> 17 Oct (pm)	<b>Norwich</b> 24 Oct (pm)
<b>Hatfield</b> -	<b>Southend</b> -
<b>High Wycombe</b> 25 Oct (pm)	<b>Tunbridge Wells</b> 31 Oct (pm)
<b>Ipswich</b> 24 Oct (pm)	<b>Watford</b> 18 Oct (pm)
<b>London</b> 26 Oct (pm)	

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

# Topical Tax Issues



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**

<b>Billericay</b> 17 Nov (pm)	<b>Milton Keynes</b> 29 Nov (pm)
<b>Bracknell</b> 6 Apr (pm)	<b>Newbury</b> 7 Dec (pm)
<b>Gravesend</b> 6 Dec (pm)	<b>Norwich</b> 15 Nov (pm)
<b>Hatfield</b> 8 Dec (pm)	<b>Southend</b> 8 Nov (pm)
<b>High Wycombe</b> 13 Dec (pm)	<b>Tunbridge Wells</b> 28 Nov (pm)
<b>Ipswich</b> 16 Nov (am & pm)	<b>Watford</b> 21 Nov (pm)
<b>London</b> 23 Nov (am & pm)	

# VAT Update and Problem Areas



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)

**Billericay**  
6 Dec (pm)

**Bracknell**  
21 Nov (am)

**Gravesend**  
15 Nov (pm)

**Hatfield**  
16 Nov (pm)

**High Wycombe**  
29 Nov (pm)

**Ipswich**  
30 Nov (am & pm)

**London**  
5 Dec (am & pm)

**Milton Keynes**  
8 Nov (pm)

**Newbury**  
8 Jun (pm)

**Norwich**  
1 Dec (pm)

**Southend**  
23 Nov (pm)

**Tunbridge Wells**  
14 Nov (pm)

**Watford**  
8 Dec (pm)

# Speakers

## Norman Allison FCCA

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

## Andrew Burgess MA

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

## Jane Everingham BSc ACA

Jane became Managing Director of Mercia Group Ltd in July 2007 having been on the Board for the last seven years. Whilst Jane now spends the majority of her time managing and developing the business, she continues to lecture on selected audit and accountancy courses. Before moving onwards and upwards Jane was responsible for Mercia's wide range of technical products and services.

## Phil Frost BA ACA

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

## David Gallagher BA ACA

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

## Andrew Güntert MSc FCA

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

## Martyn Ingles BSc FCA CTA

For ten years Martyn worked for Financial Training lecturing in taxation and other accounting subjects. On his return to professional practice in 1997 Martyn joined Horwath Clark Whitehill, and became a partner in October 1998 and in 2000, he moved to MacIntyre Hudson LLP. His main area of interest is tax planning for the family business, in particular tax efficient remuneration, exit planning and restructuring.

## Mark Morton BA CTA ATT

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

## Pat Nown ACA CTA ATT

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

## John Selwood ACA

John is a chartered accountant and independent training consultant. He lectures on money laundering, auditing and financial reporting. He also writes technical material for publishers. Previously, he has been the technical partner for a top thirty firm of accountants and head of CharterGroup the accountancy network. John is also finance director of Passion of the Planet Ltd, a group of digital radio broadcasting companies.

## John Sharkey BA(Econ) ACA

John is Director of Mercia's Management Training Division and specialises in management and personal skills training for accountants in practice. He joined the Mercia lecturing team in 1998, having previously worked as Managing Director of a training consortium looking after the training and technical needs of independent accountancy practices. His presentations are renowned for their energy, enthusiasm and practical relevance and for challenging participants.

## Bob Trunchion MSC FCA ATIL TEP

Bob is a partner with MacIntyre Hudson. He qualified as a chartered accountant with Coopers & Lybrand where he specialised in corporate taxes. He has a wide range of tax knowledge and is also a specialist in a number of industries or niche markets such as solicitors, farmers and the medical profession. Bob is a major technical contributor for Legal Network Television and ATC's Tax TV. He continues to be involved with clients on both a consultancy and portfolio basis.

## Mike Ulrich

Mike Ulrich was training director with a top twenty firm before becoming a freelance lecturer some years ago. He also runs his own practice and provides consultancy to other practitioners on audit and financial reporting issues. He has built up particular expertise in pensions, charities and solicitors' accounts rules.

## Neil Warren

Neil started working in VAT in 1983 and he spent 14 years as an inspector in HM Customs and Excise before setting up his own tax and accounting practice in 1997. As well as VAT consultancy work, Neil also writes on VAT for most of the leading tax publications in the UK. Neil is also the author of Tolley's annual VAT Planning book and a member of the VAT Technical Committee of the ATT (Association of Taxation Technicians).

## John Welsford FCA

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

## Jeremy Williams ACA

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

## Phil Williams BA FCA ATIL

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

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

# Professional Development Training

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

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

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

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

## How much do these courses cost?

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

For membership and membershipPLUS, professional development courses are included in your annual membership subscription.

There is an IT supplement of £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 11.

## Venues and timings

### Colchester

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

**am courses: 9.30am - 1.00pm**  
**pm courses: 1.30pm - 4.30pm**

### High Wycombe

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

**am courses: 9.30am - 1.00pm**  
**pm courses: 2.00pm - 5.15pm**

or

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

**am courses: 9.30am - 1.00pm**  
**pm courses: 2.00pm - 5.15pm**

### London

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

**am courses: 9.30am - 1.00pm**  
**pm courses: 1.30pm - 4.30pm**

### Northampton

Northampton 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**

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

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

## Professional Development Course Programme

Page No	Course
<b>Audit and Accounting</b>	
14	<b>Auditing: First Principles</b>
13	<b>How to Audit Series</b>
14	<b>Principles of Bookkeeping</b>
14	<b>Bookkeeping: The Next Stage</b>
15	<b>Bookkeeping Case Study</b>
16	<b>Accounts Preparation Skills</b>
16	<b>The Audit and Accountancy Update</b>
16	<b>Charities: An Introduction</b>
17	<b>Money Laundering: An Introduction for New Starters</b>
17	<b>Effective Small Company Audits</b>
17	<b>Efficient File Completion</b>
18	<b>Company Accounting Problems</b>
18	<b>Practical Small Company Reporting Requirements</b>
18	<b>Effective Use of Analytical Procedures</b>
19	<b>Understanding Company Accounts</b>
19	<b>Understanding Analytical Procedures</b>
19	<b>Audit Exemption and Abbreviated Accounts</b>
<b>Taxation</b>	
20	<b>Introduction to PAYE and NI</b>
20	<b>Introduction to VAT</b>
20	<b>Business Tax 2</b>
20	<b>Corporation Tax 1</b>
21	<b>Personal Tax 1</b>
21	<b>Business Tax 1</b>
21	<b>P11Ds/Benefits</b>
21	<b>VAT Healthcheck</b>
22	<b>Tax Issues Arising from Accounts Review</b>
22	<b>Capital Allowances</b>
22	<b>General Tax Update for Accounts Staff</b>
<b>Personal Skills and Management Development</b>	
23	<b>Keeping Your Clients Happy</b>
23	<b>Communication: The Essential Skills</b>
<b>IT Skills</b>	
23	<b>Sage 50: Set Up and Processing Cycles</b>

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

Mercia reserves the right to vary the published programme

## 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
		•		

**London**  
18-20 Jan  
31 May-2 Jun

**High Wycombe**  
15-17 Mar

**Colchester**  
12-14 Apr

**Northampton**  
-

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

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

## Auditing: First Principles

£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
		•		

**London**  
18 Jan (am)  
31 May (am)

**High Wycombe**  
15 Mar (am)

**Colchester**  
12 Apr (am)

**Northampton**  
-

## Principles of Bookkeeping

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

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

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

Participants will be shown how to:

- open accounts for individual transactions;
- post entries to T-accounts;
- record cash and credit transactions;
- extract a trial balance; and
- prepare of profit and loss account and balance sheet.

**CPD HOURS: 6**

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

**London**  
7 Feb  
5 Sep  
19 Sep

**High Wycombe**  
-

**Colchester**  
26 Sep

**Northampton**  
-

## Bookkeeping: The Next Stage

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

### WHO SHOULD ATTEND

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

### OBJECTIVES

By the end of the course participants will be able to make common year-end adjustments. They will be familiar with the production of journals to effect adjustments and with roll-forward procedures.

### CONTENT

Participants will be introduced to:

- accruals;
- prepayments;
- bad debts;
- depreciation and fixed asset disposals; and
- stock.

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

**CPD HOURS: 6**

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

**London**  
8 Feb  
6 Sep  
20 Sep

**High Wycombe**  
-

**Colchester**  
27 Sep

**Northampton**  
-

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

## Bookkeeping Case Study

£200 plus VAT per place

No charge for members (except CPD members)

### WHO SHOULD ATTEND

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

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

## Daybooks

### OBJECTIVES

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

### CONTENT

Participants will gain experience of manual bookkeeping through writing up:

- sales daybook from sales invoices;
- purchase daybook from purchase invoices;
- cashbook from paying-in slips and cheque stubs; and
- petty cash book from vouchers and bank receipts.

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

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

## Ledgers

### OBJECTIVES

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

### CONTENT

Participants will gain experience of manual bookkeeping through:

- writing up sales ledger from sales daybook and cashbook receipts;
- writing up purchase ledger from purchase daybook and cashbook payments;
- balancing off sales and purchase ledgers; and
- extracting lists of balances.

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

## Balancing Off

### OBJECTIVES

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

### CONTENT

Participants will gain experience of manual bookkeeping through:

- posting from daybooks into sales and purchase ledger control accounts;
- reconciling control accounts with sales and purchase ledger balances;
- posting remaining daybooks into the nominal ledger; and
- balancing-off accounts and extracting a preliminary trial balance.

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

## ETB, Journals and Final Accounts

### OBJECTIVES

By the end of the course participants will have had practical exposure to daybooks by completing an extended trial balance for a fictional client, "Wanda of Whetstone".

### CONTENT

Participants will gain experience of manual bookkeeping through:

- preparing journals for period-end adjustments;
- calculating accruals and prepayments;
- extending a trial balance; and
- drafting a trading and profit and loss account and balance sheet.

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

**CPD HOURS: 12**

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

### London

9-10 Feb  
7-8 Sep  
21- 22 Sep

### Colchester

28-29 Sep

### High Wycombe

-

### Northampton

-

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

## 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
		•		

**London**  
28 Feb  
16 Nov

**High Wycombe**  
24 Nov

**Colchester**  
30 Nov

**Northampton**  
-

## The Audit and Accountancy Update

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

### WHO SHOULD ATTEND

The course will be essential for anyone who is in a senior position of responsibility (seniors / managers) and who would value a practical update and refresher of both auditing and accounting. Thus it will be suitable to those who are about to take final examinations (or who have equivalent experience) and above.

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

### OBJECTIVES

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

### CONTENT

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

### CPD HOURS: 6

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

CPD Hours: 6 (including 2 hours for CPD members)

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

**London**  
29 Mar  
19 Apr

**High Wycombe**  
-

**Colchester**  
18 Mar

**Northampton**  
-

## 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

CPD Hours: 3 (including 1 hour for CPD members)

CPD Hours: 3 (including 1 hour for CPD members)

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

**London**  
4 May (am)  
28 Sep (am)

**High Wycombe**  
16 May (am)

**Colchester**  
9 Feb (am)

**Northampton**  
-

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

## 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
	•	•	•	•

#### London

4 May (pm)  
28 Sep (pm)

#### Colchester

9 Feb (pm)

#### High Wycombe

16 May (pm)  
11 Oct (am)

#### Northampton

9 Mar (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
•		•		

#### London

5 May (am)  
20 Jun (am)

#### Colchester

15 Nov (am)

#### High Wycombe

17 May (am)

#### Northampton

-

## 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
•		•		

#### London

5 May (pm)  
20 Jun (pm)

#### Colchester

15 Nov (pm)

#### High Wycombe

17 May (pm)

#### Northampton

-

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

## 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
•		•		

#### London

6 May  
21 Jun

#### Colchester

17 Mar

#### High Wycombe

12 Jul

#### Northampton

-

## 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
•		•		

#### London

6 Oct (am)  
21 Nov (am)

#### Colchester

16 Nov (am)

#### High Wycombe

13 Jul (am)

#### Northampton

-

## 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
•		•		

#### London

6 Oct (pm)  
21 Nov (pm)

#### Colchester

16 Nov (pm)

#### High Wycombe

13 Jul (pm)

#### Northampton

-

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

## 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
		•		

**London**  
17 Oct  
8 Dec

**Colchester**  
24 Oct

**High Wycombe**  
7 Mar

**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
		•		

**London**  
18 Oct (am)  
9 Dec (am)

**Colchester**  
25 Oct (am)

**High Wycombe**  
8 Mar (am)

**Northampton**  
10 Nov (am)

## 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
		•		

**London**  
18 Oct (pm)  
9 Dec (pm)

**Colchester**  
25 Oct (pm)

**High Wycombe**  
8 Mar (pm)

**Northampton**  
10 Nov (pm)

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

## 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
	•	•	•	

#### London

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

#### High Wycombe

28 Jan (am)  
10 Oct (am)

#### Colchester

30 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
	•	•		

#### London

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

#### High Wycombe

28 Jan (pm)  
10 Oct (pm)

#### Colchester

30 Sep (pm)

#### Northampton

-

## 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
	•	•		

#### London

16 Feb (am)  
7 Oct (am)

#### Colchester

12 Oct (am)

#### High Wycombe

9 Aug (am)

#### Northampton

-

## 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
	•	•		

#### London

16 Feb (pm)  
7 Oct (pm)

#### Colchester

12 Oct (pm)

#### High Wycombe

9 Aug (pm)

#### Northampton

-

Timings vary according to the venue. See page 11 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
	•	•		

#### London

1 Mar  
17 Nov

#### Colchester

1 Dec

#### High Wycombe

7 Feb

#### 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
	•	•		

#### London

2 Mar  
18 Nov

#### Colchester

2 Dec

#### High Wycombe

8 Feb

#### 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
•	•	•	•	

#### London

17 Mar (am)  
18 Apr (am)

#### Colchester

16 Feb (am)

#### High Wycombe

4 Mar (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
•	•	•		

#### London

17 Mar (pm)  
18 Apr (pm)

#### Colchester

16 Feb (pm)

#### High Wycombe

4 Mar (pm)

#### Northampton

-

Timings vary according to the venue. See page 11 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
•	•	•		

**London**  
18 Mar (am)  
19 Apr (am)

**Colchester**  
2 Nov (am)

**High Wycombe**  
25 Oct (am)

**Northampton**

## 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
•	•	•		

**London**  
18 Mar (pm)  
19 Apr (pm)

**Colchester**  
2 Nov (pm)

**High Wycombe**  
25 Oct (pm)

**Northampton**

## 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 2010 CPD Finance Act session.)

### OBJECTIVES

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

### CONTENT

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

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

**CPD HOURS: 6**

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

**London**  
16 Sep  
27 Sep

**Colchester**  
5 Oct

**High Wycombe**  
24 Oct

**Northampton**

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

## 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
•	•	•	•	•

**London**  
12 Jan  
20 Apr

**High Wycombe**  
14 Jul

**Colchester**  
17 Nov

**Northampton**  
-

## 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
•	•	•	•	•

**London**  
21 Jan  
3 Jun

**High Wycombe**  
25 Nov

**Colchester**  
15 Apr

**Northampton**  
-

## 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
•	•	•	•	•

**London**  
19 Oct  
22 Nov

**High Wycombe**  
24 Mar

**Colchester**  
10 Feb

**Northampton**  
-

Timings vary according to the venue. See page 11 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.mercia-group.co.uk](http://www.mercia-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](http://www.mercia-group.co.uk/training/digital.htm)

Firm \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Tel \_\_\_\_\_

Fax \_\_\_\_\_

Email \_\_\_\_\_

Contact (please print) \_\_\_\_\_

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

### Please complete the information below.

\*Total Partners and Senior staff\*\* @ £150 per person £ \_\_\_\_\_

Senior Staff	_____
Partners	_____
Total	_____

Per firm fee £ **250** \_\_\_\_\_

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) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

## Fees

### CPD Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £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	£
<b>TOTAL</b>	£

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

## Staff Names

Please 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	

<b>Total No. of Staff</b>	
---------------------------	--

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

<b>Paying By Credit Card: Visa, Mastercard Or Delta Accepted</b>	
Cardholder No	_____
Security Code	_____
Card Expiry Date	_____
Cardholder Name & Initials	_____
Cardholder Address (Inc. Postcode)	_____
	_____



# 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
PAYE, Benefits & NI Update				
Accountancy Update & Current Issues				
Audit Update				
Tax Planning for Family Companies				
Charities: Current Issues				
Inheritance Tax Planning including Trusts				
Laws & Regulations for the Practising Accountant				
Finance Act 2011				
Delivering Service Excellence and Developing Client Advocacy				
The Reporting Requirements of Small Companies				
Detecting Fraud and Advising on Preventing Fraud				
Topical Tax Issues				
VAT Update and Problem Areas				

## Personal Details

(Required for all bookings, including members, unless details given on page 25)

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.

## 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	£
plus VAT	£
<b>TOTAL</b> (Cheque enclosed payable to Mercia Group Ltd)	£

### Paying By Credit Card: Visa, Mastercard Or Delta Accepted

Cardholder No	_____
Security Code	_____
Card Expiry Date	_____
Cardholder Name & Initials	_____
Cardholder Address (Inc. Postcode)	_____

Please return by post or fax to the address below



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

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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