2009 Training Programme

CPD Courses

from only £45 plus VAT

Professional Development Courses

from only £45 plus VAT

Birmingham **Cambridge** **Derby** **Leicester**
Northampton **Nottingham** **Peterborough** **West Bromwich**

www.mercia-group.co.uk

Membership

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

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

Local membership

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

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

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

National membership

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

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

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

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

If you have any questions about our courses or training options please contact kay.sanders@mercia-group.co.uk or call them on 0116 258 1200

See back cover for booking form or book online at www.mercia-group.co.uk

Flexible season ticket

- £450 plus VAT for 10 CPD places

Our flexible season ticket costs £450 plus VAT for 10 CPD places. Any additional courses cost just £45 plus VAT per place even if they are subsequently booked later in the programme. The season ticket is very flexible, you can send one person on 10 courses, 10 people on one course or any other combination - the choice is yours. You can even attend any venue!

A season ticket option is not available for our professional development courses.

Flexible season ticket for the smaller practitioner £350 plus VAT

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

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.

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

£85 plus VAT per place

Course outlines are detailed on pages 4 - 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 £85 plus VAT. See page 31 for details.

Professional development courses

From £45 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 14 - 35.

CPD courses on CD

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

Individual CDs

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

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

The CD titles available are listed on the digital training area of our website, www.mercia-group.co.uk

Digital subscription

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

To enrol as a subscriber complete the booking form on page 36.

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

Birmingham

Holiday Inn[1]
Smallbrook, Queensway,
Birmingham B5 4EW
Tel: 0870 400 9008

Birmingham City Thistle Hotel [2]
St Chads Queensway,
Birmingham B4 6HY
Tel: 0121 236 4211

Cambridge

Menzies Cambridge Hotel,
Bar Hill, Cambridge,
Cambridgeshire CB3 8EU
Tel: 01954 249988

Derby

Derby County Football Club,
Pride Park Stadium,
Wyvern Link Road,
Derby DE24 8XL
Tel: 01332 667589

Leicester

Leicester City Football Club[1],
The Walkers Stadium, Filbert Way,
Leicester LE2 7FL
Tel: 0870 040 6000

Best Western Stage Hotel [2],
299 Leicester Road,
Wigston Fields, Leicester,
LE18 1JW
Tel: 0116 288 6161

Northampton

The Diamond Centre,[1]
Nene Park, Irthlingborough,
Northants NN9 5QF
Tel: 01933 652000

St George's Banqueting and
Conference Centre,[2]
Freemasons' Hall,
St George's Avenue,
Northampton NN2 6JA
Tel: 01604 714673

Nottingham

Nottingham Racecourse[1],
Colwick Park,
Nottingham NG2 4BE
Tel: 0115 958 0620

Village Hotel & Leisure Club,[2]
Brailsford Way,
Chilwell Meadows, Beeston,
Nottingham NG9 6DL
Tel: 0115 946 4422

The Nottingham Gateway Hotel,[3]
Nuthall Road,
Nottingham NG8 6AZ
Tel: 0115 979 4949

Peterborough

Holiday Inn,
Thorpe Wood,
Peterborough PE3 6SG
Tel: 01733 289988

West Bromwich

Park Inn West Bromwich
Birmingham Road,
West Bromwich,
West Midlands B70 6RS
Tel: 0121 609 9988

Page No	Course	Leicester		Nottingham		Derby	Northampton		Peterborough	Cambridge	Birmingham	West Brom
4	Remuneration Package Planning	18 Feb[1] am	5 Mar[2] pm	12 Feb[1] pm	26 Feb[2] am	26 Feb pm	18 Feb[1] pm	24 Feb[2] pm	23 Feb pm	9 Feb pm	2 Mar[1] pm	9 Mar am & pm
4	Accountancy and Assurance Update	23 Feb[2] pm	25 Mar[1] am & pm	17 Feb[3] pm	30 Mar[1] pm	23 Mar pm	10 Mar[1] pm	31 Mar[2] am	9 Mar pm	19 Feb pm	23 Feb[1] am & pm	26 Mar am & pm
5	Improving Personal Productivity and Effectiveness	10 Mar[1] pm	-	18 Mar[1] pm	-	11 Mar pm	19 Mar[1] pm	-	-	16 Mar pm	17 Mar[2] pm	1 Apr pm
5	Capital Taxes Update	1 Apr[1] pm	27 Apr[1] pm	7 Apr[2] pm	22 Apr[1] pm	23 Apr pm	20 Apr[2] pm	28 Apr[1] pm	6 Apr pm	2 Apr pm	21 Apr[2] am & pm	29 Apr am & pm
6	Audit Update	7 May[1] pm	13 May[1] am	12 May[1] am	4 Jun[2] pm	21 May pm	20 May[1] am	2 Jun[2] pm	11 May pm	8 Jun pm	20 May[2] pm	12 May am & pm
6	Accounting for Properties and the Audit Issues	21 May[1] pm	-	20 May[1] am	-	5 May pm	7 May[1] pm	-	18 May pm	-	6 May[2] am & pm	19 May pm
7	Corporation Tax Refresher	10 Jun[1] pm	30 Jun[1] am	17 Jun[3] am	29 Jun[1] pm	17 Jun pm	16 Jun[2] am	25 Jun[1] am	15 Jun pm	25 Jun pm	18 Jun[1] pm	24 Jun am & pm
7	Finance Act 2009	8 Sep[2] pm	16 Sep[1] am & pm	9 Sep[1] pm	22 Sep[2] am	22 Sep pm	10 Sep[1] am	23 Sep[2] pm	10 Sep pm	14 Sep pm	17 Sep[1] am & pm	30 Sep am & pm
8	Reporting Requirements of Small Companies	22 Oct[1] pm	27 Oct[1] pm	21 Oct[3] am	26 Oct[1] pm	21 Oct pm	29 Oct[1] am	2 Nov[2] pm	19 Oct pm	29 Oct pm	20 Oct[2] am & pm	3 Nov am & pm
8	Topical Tax Issues	5 Nov[1] am & pm	16 Nov[2] pm	3 Nov[2] pm	11 Nov[1] am	11 Nov pm	9 Nov[1] am	17 Nov[2] pm	9 Nov pm	19 Nov pm	29 Oct[1] am & pm	10 Nov am & pm
9	Maximising Profit and Minimising Risk in Smaller Audits	25 Nov[1] pm	-	17 Nov[1] pm	-	24 Nov pm	24 Nov[1] pm	-	23 Nov pm	-	26 Nov[1] pm	18 Nov pm
9	VAT Update and Problem Areas	1 Dec[2] am	8 Dec[1] pm	2 Dec[2] am	9 Dec[1] pm	2 Dec pm	1 Dec[1] pm	10 Dec[2] am	10 Dec pm	30 Nov pm	7 Dec[2] am & pm	3 Dec am & pm
	Timings	9.15am-12.15pm 2.00pm-5.00pm		9.15am-12.15pm 2.00pm-5.00pm		2.30pm-5.30pm	9.15am-12.15pm 2.30pm-5.30pm		3.00pm-6.00pm	3.00pm-6.00pm	9.15am-12.15pm 2.30pm-5.30pm	9.15am-12.15pm 2.30pm-5.30pm

Mercia reserves the right to vary the published programme.

Remuneration Package Planning

available on CD

Speaker: Andrew Burgess MA, Mercia Group Ltd

OBJECTIVES

This course will consider the framework and planning opportunities to consider when advising clients on remuneration planning for directors and employees.

CONTENT

- The planning framework
  - basic income tax and NIC issues
  - defining a profit of the employment
  - identifying tax free benefits and expense payments
- Car benefits
  - how the charge works
  - planning opportunities
  - car v cash
- Other benefits
  - an A to Z review of other benefits
- Travel expenses
  - a reminder of the rules
  - identifying problem areas

CPD HOURS: 3

Leicester		Nottingham		Derby	
18 Feb[1] (am)	5 Mar[2] (pm)	12 Feb[1] (pm)	26 Feb[2] (am)	26 Feb (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
18 Feb[1] (pm)	24 Feb[2] (pm)	23 Feb (pm)	9 Feb (pm)	2 Mar[1] (pm)	9 Mar (am & pm)

Accountancy and Assurance Update

available on CD

Speakers: Alan Bonham MA FCA or John Welsford FCA, Mercia Group Ltd

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)

Leicester		Nottingham		Derby	
23 Feb[2] (pm)	25 Mar[1] (am & pm)	17 Feb[3] (pm)	30 Mar[1] (pm)	23 Mar (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
10 Mar[1] (pm)	31 Mar[2] (am)	9 Mar (pm)	19 Feb (pm)	23 Feb[1] (am & pm)	26 Mar (am & pm)

Telephone 0116 258 1200

Improving Personal Productivity and Effectiveness

Speaker: Andrew Whittaker, People Development Works

OBJECTIVES

The course will aim to give participants a greater understanding of the principles of effective time and task management and personal productivity. It will provide the tools to enable participants to be better organised and to be more efficient in their working day.

CONTENT

- Time and your mindset
  - analyzing your time, the time wasters and changing your mindset
  - symptoms of a disorganised person
- Communication and productivity
  - effective communication
- Organising, planning and prioritising
  - core principles
  - short and longer term planning
  - structuring your day
  - goal setting
- Building personal productivity skills
  - using your energy cycles effectively
  - effective decision making
  - overcoming distraction and interruptions

CPD HOURS: 3

Leicester		Nottingham		Derby	
10 Mar[1] (pm)	-	18 Mar[1] (pm)	-	11 Mar (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
19 Mar[1] (pm)	-	-	16 Mar (pm)	17 Mar[2] (pm)	1 Apr (pm)

Capital Taxes Update

available on CD

Speaker: Peter Legg CTA (Fellow) TEP and John Hiddleston MA (Cantab) CTA, Vantis Tax

OBJECTIVES

The abolition of taper relief and the introduction of entrepreneurs' relief are going to change the face of CGT over the next few years. The changes in the rules for non domiciled individuals will also impact on CGT planning.

On the IHT side the effect of the 2006 changes in trust taxation is still being sorted out and the new transferable nil rate band will impact on smaller estates. There remain a significant number of inheritance tax planning opportunities which will be attractive to your high net worth clients. These issues will be considered in detail on this course together with any other significant developments in case law and HMRC practice.

CONTENT

The course will cover recent changes in IHT and CGT including:

- Capital gains tax
  - Entrepreneurs' relief
  - the rules for non-domiciled individuals
- Inheritance tax
  - nil rate band tranfers
  - planning opportunities
  - recent cases and changes in HMRC practice

CPD HOURS: 3

Leicester		Nottingham		Derby	
1 Apr[1] (pm)	27 Apr[1] (pm)	7 Apr[2] (pm)	22 Apr[1] (pm)	23 Apr (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
20 Apr[2] (pm)	28 Apr[1] (pm)	6 Apr (pm)	2 Apr (pm)	21 Apr[2] (am & pm)	29 Apr (am & pm)

Audit Update

available on CD

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

OBJECTIVES

On completion of the course, participants will:

- be aware of relevant Auditing Standards, Practice Notes, Technical Releases and other audit pronouncements issued since the previous update course
- understand which pronouncements affect them and the action that should be taken, particularly with regard to International Auditing Standards
- be aware of common problem areas in the audit of owner managed businesses and how to avoid them.

CONTENT

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

CPD HOURS: 3 (Audit Related: 3)

Leicester		Nottingham		Derby	
7 May[1] (pm)	13 May[1] (am)	12 May[1] (am)	4 Jun[2] (pm)	21 May (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
20 May[1] (am)	2 Jun[2] (pm)	11 May (pm)	8 Jun (pm)	20 May[2] (pm)	12 May (am & pm)

Accounting for Properties and the Audit Issues

Speakers: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

This course explains problems associated with the accounting and audit of properties. It addresses existing problems and new developments that will impact on accounting presentation and the audit approach.

CONTENT

Accounting issues:

- SSAP 19: accounting for investment properties
- FRS 15: implications for properties
- FRS 12: provisions, including treatment of dilapidations
- FRS 19: deferred tax
- Treatment of gains/losses on disposal
- FRS 5 issues: sale and repurchase agreements
- UITF 5: transfers from current to fixed assets
- UITF 28: accounting for operating lease incentives
- Companies Act requirements, including treatment on disposal and true and fair overrides
- Future developments including the impact of international accounting standards

Audit issues:

- Key risk areas, including title, valuations, relying on experts, going concern, revenue recognition provisions and laws and regulations

Reporting issues

CPD HOURS: 3 (Audit Related: 3)

Leicester		Nottingham		Derby	
21 May[1] (pm)	-	20 May[1] (am)	-	5 May (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
7 May[1] (pm)	-	18 May (pm)	-	6 May[2] (am & pm)	19 May (pm)

Corporation Tax Refresher

Speakers: Mark Morton BA ATII, Mercia Group Ltd

OBJECTIVES

The course is designed to cover the main aspects of corporation tax self assessment. This will include practical tips and a review of the relevant legislation.

CONTENT

The course will cover the following issues:

- A review of the rules for accounting periods and associated companies
- A review of:
  - Self assessment for companies
  - Quarterly accounting
- Recent experiences of CTSA enquiries
- Tax efficient extraction of profits
- Purchase of own shares
- Loans and trading debts
- A review of the rules on intangibles

CPD HOURS: 3

Leicester		**Nottingham**		**Derby**	
10 Jun[1] (pm)	30 Jun[1] (am)	17 Jun[3] (am)	29 Jun[1] (pm)	17 Jun (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
16 Jun[2] (am)	25 Jun[1] (am)	15 Jun (pm)	25 Jun (pm)	18 Jun[1] (pm)	24 Jun (am & pm)

Finance Act 2009

available on CD

Speakers: Phil Williams BA FCA ATII, Mercia Group Ltd or Dean Wootten FCA CTA, Online Tutors Ltd

OBJECTIVES

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

CONTENT

Changes to:

- Personal tax
- Employee tax
- Capital taxes
- Business and corporate tax
- VAT
- Other legislative changes relevant to 2009/10 tax year

CPD HOURS: 3

Leicester		**Nottingham**		**Derby**	
8 Sep[2] (pm)	16 Sep[1] (am & pm)	9 Sep[1] (pm)	22 Sep[2] (am)	22 Sep (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
10 Sep[1] (am)	23 Sep[2] (pm)	10 Sep (pm)	14 Sep (pm)	17 Sep[1] (am & pm)	30 Sep (am & pm)

Reporting Requirements of Small Companies

Speaker: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

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

CONTENT

- Small company status
- Abbreviated accounts
- Audit exemption
- Changes introduced by the Companies Act 2006
- FRSSE 2007 changes
- Key differences between FRSSE and the full accounting standards
- Directors' reports and accounting policies
- Directors and related party transactions and disclosures
- Common problems

CPD HOURS: 3 (Audit Related: 3)

Leicester		Nottingham		Derby	
22 Oct[1] (pm)	27 Oct[1] (pm)	21 Oct[3] (am)	26 Oct[1] (pm)	21 Oct (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
29 Oct[1] (am)	2 Nov[2] (pm)	19 Oct (pm)	29 Oct (pm)	20 Oct[2] (am & pm)	3 Nov (am & pm)

Topical Tax Issues

available on CD

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

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

Leicester		Nottingham		Derby	
5 Nov[1] (am & pm)	16 Nov[2] (pm)	3 Nov[2] (pm)	11 Nov[1] (am)	11 Nov (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
9 Nov[1] (am)	17 Nov[2] (pm)	9 Nov (pm)	19 Nov (pm)	29 Oct[1] (am & pm)	10 Nov (am & pm)

Maximising Profit and Minimising Risk in Smaller Audits

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

OBJECTIVES

Conducting ISA compliant audits whilst making good recoveries is proving increasingly difficult, if not impossible, to achieve.

Many firms are experiencing a reduced volume of audit work, a steady decline in recoveries and have concerns about the ever changing rules and increasing engagement risk. Whilst many have already taken action to streamline their audit teams and treat audit work as a specialist area there are many other changes that can be made.

This seminar focuses on ensuring firms reflect on any weaknesses in their current audit approach. By considering opportunities for change they will ensure they are on the right track, striving to strike the right balance between risk and profit.

CONTENT

- Recurring compliance weaknesses
- What to do about them
- Risk assessments
  - what really happens in practice?
  - how to record and address the right risks
  - minimising risk from the outset
- Ensuring the right people do the right work, in the right areas, in the right way
  - spotlight on what the RI needs to do
- Successful monitoring of recoveries
  - planning for profit
  - do your measures produce the right outcome for you and your clients?

CPD HOURS: 3 (Audit Related: 3)

Leicester		Nottingham		Derby	
25 Nov[1] (pm)	-	17 Nov[1] (pm)	-	24 Nov (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
24 Nov[1] (pm)	-	23 Nov (pm)	-	26 Nov[1] (pm)	18 Nov (pm)

VAT Update and Problem Areas

Speaker: Rebecca Benneyworth BSc FCA

OBJECTIVES

VAT is the fastest changing and most complex tax that practitioners have to deal with on a regular basis. This course will bring you up to date with changes in the previous 12 months and explain the likely impact of those changes on businesses. It will also look at some of the more problematic areas for practitioners.

CONTENT

This course will cover:

- Changes in VAT legislation
- Changes in Customs practice
- VAT cases and tribunal decisions and their practical implications
- A review of developing VAT issues and their likely impact on businesses
- Current problem areas

CPD HOURS: 3 (Audit Related: 1)

Leicester		Nottingham		Derby	
1 Dec[2] (am)	8 Dec[1] (pm)	2 Dec[2] (am)	9 Dec[1] (pm)	2 Dec (pm)	
Northampton		**Peterborough**	**Cambridge**	**Birmingham**	**West Brom**
1 Dec[1] (pm)	10 Dec[2] (am)	10 Dec (pm)	30 Nov (pm)	7 Dec[2] (am & pm)	3 Dec (am & pm)

Rebecca Benneyworth BSc FCA
Rebecca trained in London with Kidsons, and went on o become national training manager, responsible for student training for the whole firm, and jointly responsible for the training of qualified staff. She now has her own practice consisting of owner managed businesses and small companies, and lectures extensively for the ICAEW, the Chartered Association of Certified Accountants and for many training groups and professional firms.

Alan Bonham MA FCA
Since qualifying as a Chartered Accountant, most of Alan's time has been spent in training others. He was a Director at Anderson's Tutors Limited where he prepared students for ICAEW exams. From there, he joined Neville Russell where he became Training manager. He then spent 16 years as a freelance lecturer and training consultant specialising in audit and accounting topics. Alan was Managing Director of Pentagon Training Ltd until the company was acquired by SWAT in October 2005, when he became SWAT's Director of Training. Alan is now working again as a freelance lecturer.

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 with effect from 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. Jane is supported by her fellow executive directors, Liz Coates and Nicola Hurley, a team of technical experts and an excellent admin team.

Phil Frost BA ACA
Phil started lecturing in 1983 having qualified with Coopers & Lybrand in Sheffield. He spent many years with Financial Training - initially in Sheffield before moving to open their Leicester office and subsequently becoming the director responsible for the Midlands. Phil joined Mercia in 2001 and continues to lecture extensively on law, auditing, tax and accounts of companies and charities both to the accounting profession and to those in industry and commerce.

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.

John Hiddleston MA (Cantab) CTA
John is head of Tax Technical at Vantis and has more than 20 years' experience of providing extensive taxation and financial advice to clients of all sizes. A Chartered Tax Adviser, he is also an experienced writer and lecturer on taxation matters. John's remit at Vantis focuses on "tax ideas" while continuing the theme of providing tax support to professionals.

Peter Legg CTA (Fellow) TEP
Peter is head of Inheritance Tax Planning matters at Vantis. He previously worked for the Inland Revenue Capital Taxes Office and has over 30 years' tax planning experience. He is a Fellow of the Chartered Institute of Taxation and specialises in inheritance tax and estate planning. Peter is an entertaining and popular speaker for many training organisations and professional bodies and travels widely, supporting fellow professionals in the provision of estate planning and trust advice to their own client bases.

Mark Morton BA ATII
Mark joined the Inland Revenue in 1988 and undertook their full training exams. At the time of leaving in 1997 he was Deputy District Inspector and has 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 recently joined Mercia 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 is also an Association of Taxation Technicians Council member and has had various roles within the Association over recent years.

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

Andrew Whittaker
Andrew is a training consultant and executive coach. After a varied career which has included the armed forces, sales, corporate account management and corporate training, Andrew is able to use much 'real life' experience in his work. He has that rare talent of connecting with people from all walks of life, and as a consequence, audiences large and small find it easy to 'learn' from his highly likeable style. Andrew is a certified trainer in the art and science of Neuro-Linguistic Programming (NLP), a master of Time Line Therapy and a qualified hypnotist. His specialisms are those areas which require effective communication with, and the influencing of, others.

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

Dean Wootten FCA CTA
Dean is a director of Online Tutors Limited and has been involved in tax training since 1994. He lectures extensively on the CPD circuit on a wide variety of tax topics. Dean was previously a tax partner in a provincial practice and this helps him to ensure that his presentations are of particular relevance to practitioners.

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

They are also designed to extend participants' existing knowledge. The level of assumed knowledge will vary from course to course but is set out in the course details. The case studies and discussion exercises used on these courses will ensure participants have the opportunity to practice the new skills they are taught.

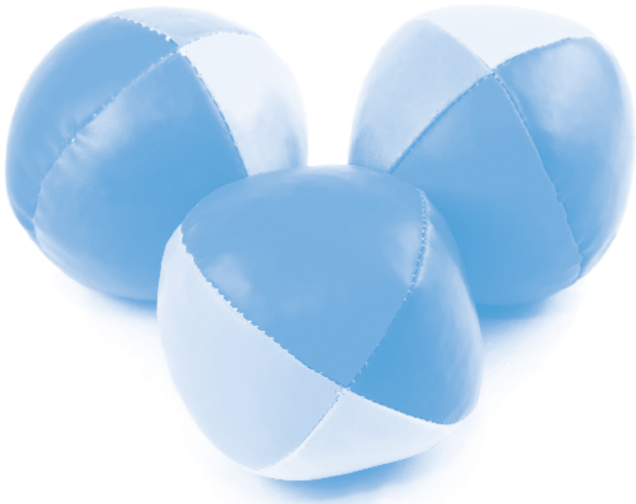
Professional development courses are included in your annual membership subscription...

For full members, 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.

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

All other subscribers are required to pay for these courses. Prices start from £45 plus VAT per participant and depend upon the duration and level of the course. Prices per participant are detailed on each course outline.

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



	Course		Leicester		Nottingham		N'hants	P'boro	Cambs	Birmingham			
	Business Advisory												
14	Advising the Client: Fraud	pm	24 Mar	6 Nov	6 Feb	19 Oct	11 May	23 Apr	13 Nov	10 Mar	30 Mar	12 Oct	3 Nov
	Audit and Accounting												
15	Auditing: First Principles	am	7 Jan	-	28 Jan	-	-	17 Mar	-	21 Jan	23 Jun	-	-
15-17	How to Audit Series	2.5 days	7 - 9 Jan	-	28 - 30 Jan	-	-	17 - 19 Mar	-	21 - 23 Jan	23 - 25 Jun	-	-
18	Principles of Bookkeeping	1 day	2 Feb	7 Sep	14 Sep	-	-	21 Sep	-	9 Feb	14 Sep	21 Sep	28 Sep
18	Bookkeeping: The Next Stage	1 day	3 Feb	8 Sep	15 Sep	-	-	22 Sep	-	10 Feb	15 Sep	22 Sep	29 Sep
19-20	Bookkeeping Case Study	2 days	4 - 5 Feb	9 - 10 Sep	16 - 17 Sep	-	-	23 - 24 Sep	-	11 - 12 Feb	16 - 17 Sep	23 - 24 Sep	30 Sep - 1 Oct
21	Accounts Preparation Skills	1 day	24 Feb	30 Nov	2 Feb	18 Nov	26 Nov	16 Jan	25 Nov	3 Feb	25 Feb	12 Nov	-
21	Planning an Effective Audit	am	9 Mar	16 Nov	13 May	21 Oct	-	6 Jul	11 Nov	16 Feb	21 Oct	16 Nov	-
22	File Review Skills	pm	9 Mar	16 Nov	13 May	21 Oct	-	6 Jul	11 Nov	16 Feb	21 Oct	16 Nov	-
22	Company Accounting Problems	1 day	10 Mar	17 Nov	14 May	22 Oct	-	7 Jul	12 Nov	17 Feb	22 Oct	17 Nov	-
23	The Audit and Accountancy Update	1 day	13 Mar	31 Mar	6 Mar	-	-	25 Mar	-	3 Mar	18 Mar	3 Apr	-
23	An Introduction to Solicitors' Accounts Rules	1 day	23 Mar	-	20 Oct	-	-	24 Apr	-	11 Mar	31 Mar	-	-
24	Money Laundering: An Introduction for New Starters	am	24 Mar	6 Nov	6 Feb	19 Oct	11 May	23 Apr	13 Nov	10 Mar	30 Mar	12 Oct	3 Nov
24	Understanding Company Accounts	1 day	7 May	4 Nov	18 May	29 Oct	9 Jul	16 Jul	19 Oct	8 Jun	6 Jul	7 Oct	-
25	Understanding Analytical Procedures	am	8 May	5 Nov	19 May	30 Oct	10 Jul	17 Jul	20 Oct	9 Jun	7 Jul	8 Oct	-
26	Audit Exemption and Abbreviated Accounts	pm	8 May	5 Nov	19 May	30 Oct	10 Jul	17 Jul	20 Oct	9 Jun	7 Jul	8 Oct	-
26	Auditing: First Principles	1 day	1 Dec	-	19 Nov	-	-	-	26 Nov	9 Oct	13 Nov	-	-

Timings: AM: 9.30-1.00 PM: 2.00-5.00

Mercia reserves the right to vary the published programme.

See page 14 for venue details.

	Course		Leicester		Nottingham		N'hants	P'boro	Cambs	Birmingham			
	Taxation												
27	Introduction to PAYE and NI	am	6 Feb	11 Sep	18 Sep	-	-	25 Sep	-	13 Feb	18 Sep	25 Sep	2 Oct
27	Introduction to VAT	pm	6 Feb	11 Sep	18 Sep	-	-	25 Sep	-	13 Feb	18 Sep	25 Sep	2 Oct
28	Capital Allowances	am	19 Feb	3 Mar	12 Mar	6 Apr	19 Mar	30 Mar	23 Mar	5 Mar	26 Mar	-	-
28	Capital Gains Tax 2	pm	19 Feb	3 Mar	12 Mar	6 Apr	19 Mar	30 Mar	23 Mar	5 Mar	26 Mar	-	-
29	PAYE Healthcheck	am	20 Feb	4 Mar	13 Mar	7 Apr	20 Mar	31 Mar	24 Mar	6 Mar	27 Mar	9 Nov	-
29	VAT Healthcheck	pm	20 Feb	4 Mar	13 Mar	7 Apr	20 Mar	31 Mar	24 Mar	6 Mar	27 Mar	9 Nov	-
30	Personal Tax 1	1 day	25 Feb	2 Dec	10 Feb	16 Nov	16 Feb	9 Feb	4 Feb	4 Feb	19 Feb	10 Nov	-
30	Business Tax 1	1 day	26 Feb	3 Dec	11 Feb	17 Nov	17 Feb	10 Feb	5 Feb	5 Feb	20 Feb	11 Nov	-
31	General Tax Update for Accountants	1 day	10 Sep	-	28 Sep	-	-	22 Sep	-	24 Sep	5 Oct	23 Oct	-
	Personal Skills and Management Development												
32	Communication: The Essential Skills	1 day	27 Feb	14 May	3 Feb	-	-	20 Mar	-	6 Feb	26 Jun	-	-
32	Effective Business Letter and Report Writing	am	15 May	30 Oct	25 Nov	-	-	8 May	24 Nov	1 May	2 Jul	-	-
33	Developing Assertiveness	pm	15 May	30 Oct	25 Nov	-	-	8 May	24 Nov	1 May	2 Jul	-	-
	IT Skills												
34	Sage 50: Set Up and Processing Cycles*	1 day	2 Mar	12 Dec	12 Jan	26 Nov	23 Feb	2 Apr	5 Jun	6 Jan	9 Feb	9 Jun	7 Dec
34	Practical Use of Excel*	1 day	18 Jun	-	-	-	30 Nov	14 Jan	-	8 Jun	5 Nov	-	-
35	Sage 50: The Advanced Modules*	1 day	19 Jun	-	18 Aug	-	1 Dec	15 Jan	-	4 Mar	12 May	6 Nov	-
35	Practical Use of Excel* (Office 2007)	1 day	-	-	17 Aug	-	-	-	-	5 Mar	-	-	-

*Numbers limited to 12 plus IT supplement charged (see page 11). See page 14 for venue details.

Timings: AM: 9.30-1.00 PM: 2.00-5.00 Mercia reserves the right to vary the published programme.

Birmingham

SBQ3 Conference Centre,
65 Smallbrook Queensway,
Birmingham, B5 4HP
Tel: 0121 631 2093

or

Birmingham Midland Institute,
9 Margaret Street,
Birmingham, B3 3BS
Tel: 0121 236 3591

or

Britannia Hotel,
New Street,
Birmingham, B2 4RX
Tel: 0121 631 3331

Cambridge

Churchill College,
Cambridge, CB3 0DS
Tel: 01223 336233

Leicester

Devonshire Place
78 London Road
Leicester
LE2 ORA
Tel: 0116 254 4948

or

Leicester City Football Club,
The Walkers Stadium,
Filbert Way,
Leicester, LE2 7FL
Tel: 0870 040 6000

Northampton

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

Nottingham

Strathdon Hotel,
Derby Road,
City Centre,
Nottingham NG1 5FT
Tel: 0845 456 6399

or

Novotel Notts/Derby,
Bostock Lane,
Long Eaton,
Nottingham NG10 4EP
Tel: 0115 946 5111

Peterborough

Peterborough United Football Club,
London Road Stadium,
London Road,
Peterborough PE2 8AL
Tel: 01733 341 050

or

Holiday Inn,
Thorpe Wood,
Peterborough PE3 6SG
Tel: 01733 289988

or

The Fleet ICA,
Fleet Way, High Street,
Old Fletton,
Peterborough PE2 8DL
Tel: 01733 560 218

Advising the Client: Fraud

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

The course is suitable to anyone involved in the fieldwork of accountancy or auditing assignments who would benefit from a practical review of the business advisory possibilities in relation to fraud. As a guideline, it will be suitable for those who have been in the profession for between 15 and 36 months.

Please note that this course does not cover the Money Laundering Regulations 2003 in detail.

OBJECTIVES

If a fraud is committed in a business, the result can be anything from a relatively small reduction of profits to literally the collapse of the business.

It is therefore obvious that if a fraud is taking place the firm would welcome, if not expect, the accountant to point this out. However, more useful still is if the accountant could provide advice to the client to help prevent the fraud happening in the first place.

The aim of the course is firstly to make participants aware of how fraud can be committed. From this point, they will be able to identify which clients in practice are most at risk and in what areas. They will then learn to identify the key systems and controls that the client needs to implement.

CONTENT

The following areas will be covered:

- How is fraud committed?
- Indications of fraud
- Identifying the risk of fraud
- Prevention
- Auditors' responsibilities and ISA +240
- Money laundering

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
24 Mar	6 Nov	6 Feb	19 Oct	11 May	
Peterborough	Cambridge	Birmingham			
23 Apr	13 Nov	10 Mar	30 Mar	12 Oct	3 Nov

Auditing: First Principles

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
7 Jan	-	28 Jan	-	-	
Peterborough	**Cambridge**	**Birmingham**			
17 Mar	-	21 Jan	23 Jun	-	-

‘How to Audit’ Series

Two and a Half Day Course
£225 +VAT

WHO SHOULD ATTEND

This course is designed to put theory into practice.

It is suitable for anyone who has recently become involved or is about to become involved in 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

Part of our ‘How to Audit‘ Series

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

Part of our 'How to Audit' Series

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

Part of our 'How to Audit' Series

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

Part of our ‘How to Audit‘ Series

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

Part of our ‘How to Audit‘ Series

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

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
7 - 9 Jan	-	28 - 30 Jan	-	-	
Peterborough	**Cambridge**	**Birmingham**			
17 - 19 Mar	-	21 - 23 Jan	23 - 25 Jun	-	-

Principles of Bookkeeping

One Day Course
£90 +VAT

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!

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•

Leicester		Nottingham		Northampton	
2 Feb	7 Sep	14 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
21 Sep	-	9 Feb	14 Sep	21 Sep	28 Sep

Bookkeeping: The Next Stage

One Day Course
£90 +VAT

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•

Leicester		Nottingham		Northampton	
3 Feb	8 Sep	15 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
22 Sep	-	10 Feb	15 Sep	22 Sep	29 Sep

Bookkeeping Case Study

Two Day Course
£180 +VAT

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

Part of 'Bookkeeping Case Study'

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

Part of 'Bookkeeping Case Study'

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

Part of 'Bookkeeping Case Study'

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

Part of 'Bookkeeping Case Study'

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•

Leicester		Nottingham		Northampton	
4 - 5 Feb	9 - 10 Sep	16 - 17 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
23 - 24 Sep	-	11 - 12 Feb	16 - 17 Sep	23 - 24 Sep	30 Sep - 1 Oct

Accounts Preparation Skills

One Day Course £90 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

While many areas of audit fieldwork are routine, this course will cover the common weaknesses encountered as well as the methods and techniques to be employed in more complex and unusual cases (including some from specialist areas). At the end of the course participants will have a strong appreciation of typical problems encountered on audits, together with solutions to these problems.

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
24 Feb	30 Nov	2 Feb	18 Nov	26 Nov	
Peterborough	**Cambridge**	**Birmingham**			
16 Jan	25 Nov	3 Feb	25 Feb	12 Nov	-

Planning an Effective Audit

Half Day Course £45 +VAT

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
9 Mar	16 Nov	13 May	21 Oct	-	
Peterborough	**Cambridge**	**Birmingham**			
6 Jul	11 Nov	16 Feb	21 Oct	16 Nov	-

File Review Skills

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

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

CONTENT

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

Specifically, the course will cover the following:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
9 Mar	16 Nov	13 May	21 Oct	-	
Peterborough	**Cambridge**	**Birmingham**			
6 Jul	11 Nov	16 Feb	21 Oct	16 Nov	-

Company Accounting Problems

One Day Course
£90 +VAT

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 20 and 36 months.

For those staff who are studying, this course will work best for: ACA staff who have completed the professional stage; for ACCA staff who are on the professional level; and for qualified AAT staff.

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
- Dormant companies
- Common reasons for rejection of accounts

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
10 Mar	17 Nov	14 May	22 Oct	-	
Peterborough	**Cambridge**	**Birmingham**			
7 Jul	12 Nov	17 Feb	22 Oct	17 Nov	-

The Audit and Accountancy Update

One Day Course
£90 +VAT

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
13 Mar	31 Mar	6 Mar	-	-	
Peterborough	Cambridge	Birmingham			
25 Mar	-	3 Mar	18 Mar	3 Apr	-

An Introduction to Solicitors' Accounts Rules

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

It is not designed for experienced people seeking an update / refresher. They may find either Practical Problems with Solicitors Accounts Rules or Solicitors Accounts Rules – A Practical Refresher a more suitable alternative. An understanding of accounting principles is required.

OBJECTIVES

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

It is very difficult to check that a Solicitor is complying with the Solicitors' Accounts Rules 1998 unless you understand what the current rules are. On completion of this course participants will not only know what the rules consist of and what they say but will also understand what they require a Solicitor to do in practice.

CONTENT

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		

Leicester		Nottingham		Northampton	
23 Mar	-	20 Oct	-	-	
Peterborough	Cambridge	Birmingham			
24 Apr	-	11 Mar	31 Mar	-	-

Money Laundering: An Introduction for New Starters

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

This course is intended as an introduction to the money laundering rules and therefore will be of most benefit to those who have never had any money laundering training. It may also serve as a refresher, however it should be noted that it is not a course purely focusing on recent changes in legislation.

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•	•	•

Leicester		Nottingham		Northampton	
24 Mar	6 Nov	6 Feb	19 Oct	11 May	
Peterborough	**Cambridge**	**Birmingham**			
23 Apr	13 Nov	10 Mar	30 Mar	12 Oct	3 Nov

Understanding Company Accounts

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
7 May	4 Nov	18 May	29 Oct	9 Jul	
Peterborough	**Cambridge**	**Birmingham**			
16 Jul	19 Oct	8 Jun	6 Jul	7 Oct	-

Understanding Analytical Procedures

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

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

CONTENT

- What are analytical procedures? An overview of the various stages and how the audit benefits from effective use of analytical review.

- Analytical procedures (ISA +520) focusing on the field work incorporating:
  - trend analysis;
  - ratio analysis;
  - reasonableness tests; 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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
8 May	5 Nov	19 May	30 Oct	10 Jul	
Peterborough	**Cambridge**	**Birmingham**			
17 Jul	20 Oct	9 Jun	7 Jul	8 Oct	-

Audit Exemption and Abbreviated Accounts

Half Day Course £45 +VAT

WHO SHOULD ATTEND

Many small companies, that no longer require an audit, still appoint accountants to help them prepare financial statements in accordance with accounting standards and the Companies Act. This often also includes the preparation of abbreviated accounts. Whilst carrying out the preparation of accounts, the company may require other services from the accountant including some level of assurance on their financial statements. Whilst the purpose of this course is not to examine such services in detail, the principles involved are introduced. The course is essential for anyone wishing to gain an introduction to the required approach for these types of entity. The relevance of the course will depend upon participants practical experience, however, as a guideline, it will be suitable for those who have worked between 10 and 24 months in the profession. For those who are studying it should be attended before sitting professional stage (ACA), part two (ACCA) or technician stage (AAT) exams.

OBJECTIVES

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

CONTENT

Formal introductions to abbreviated accounts and audit exempt companies covering:

- eligibility
- types of accounts
- reports of auditors and accountants
- problem areas
- introduction to accounts' assurance assignments

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
8 May	5 Nov	19 May	30 Oct	10 Jul	
Peterborough	**Cambridge**	**Birmingham**			
17 Jul	20 Oct	9 Jun	7 Jul	8 Oct	-

Auditing: First Principles

One Day Course £90 +VAT

WHO SHOULD ATTEND

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

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):

- APB ethical standards
- planning, controlling and recording;
- obtaining an understanding of the audit client
- 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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		

Leicester		Nottingham		Northampton	
1 Dec	-	19 Nov	-	-	
Peterborough	**Cambridge**	**Birmingham**			
-	26 Nov	9 Oct	13 Nov	-	-

Introduction to PAYE and NI

Half Day Course £45 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

CONTENT

The course will include:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•	•	

Leicester		Nottingham		Northampton	
6 Feb	11 Sep	18 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
25 Sep		13 Feb	18 Sep	25 Sep	2 Oct

Introduction to VAT

Half Day Course £45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will include:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		

Leicester		Nottingham		Northampton	
6 Feb	11 Sep	18 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
25 Sep		13 Feb	18 Sep	25 Sep	2 Oct

Capital Allowances

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will include:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•		

Leicester		Nottingham		Northampton	
19 Feb	3 Mar	12 Mar	6 Apr	19 Mar	
Peterborough	Cambridge	Birmingham			
30 Mar	23 Mar	5 Mar	26 Mar	-	-

Capital Gains Tax 2

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

This course is aimed at those who have a reasonable working knowledge of capital gains tax and would like the opportunity to tackle the computational elements of the rules.

The relevance of the course will depend upon participants practical experience, however, as a guidance it will be suitable for those who have worked between 12 and 24 months in the profession.

OBJECTIVES

To familiarise participants with the workings of capital gains tax, in particular Entrepreneurs' Relief, incorporating a look at some of the more problematic areas.

CONTENT

- Review of capital gains tax computations
- Entrepreneurs' Relief
- Deferral reliefs
- Principal Private Residence
- Case studies will be used to help illustrate the topics where appropriate

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•		

Leicester		Nottingham		Northampton	
19 Feb	3 Mar	12 Mar	6 Apr	19 Mar	
Peterborough	Cambridge	Birmingham			
30 Mar	23 Mar	5 Mar	26 Mar	-	-

PAYE Healthcheck

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

This course is suitable for those participants who have a good understanding of PAYE and benefits in kind. Participants should be familiar with the completion of forms P11D (or their review). They should also have an awareness of payroll procedures as prior knowledge will be assumed. As a guide participants should have been in practice between 24 and 36 months.

This course is not suitable for partners or managers with extensive experience in PAYE matters.

OBJECTIVES

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

CONTENT

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

NB: A good understanding of payroll procedures and P11D compliance issues will be assumed.

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•	•	

Leicester		Nottingham		Northampton	
20 Feb	4 Mar	13 Mar	7 Apr	20 Mar	
Peterborough	Cambridge	Birmingham			
31 Mar	24 Mar	6 Mar	27 Mar	9 Nov	-

VAT Healthcheck

Half Day Course
£45 +VAT

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•		

Leicester		Nottingham		Northampton	
20 Feb	4 Mar	13 Mar	7 Apr	20 Mar	
Peterborough	Cambridge	Birmingham			
31 Mar	24 Mar	6 Mar	27 Mar	9 Nov	-

Personal Tax 1

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		

Leicester		Nottingham		Northampton	
25 Feb	2 Dec	10 Feb	16 Nov	16 Feb	
Peterborough	**Cambridge**	**Birmingham**			
9 Feb	4 Feb	4 Feb	19 Feb	10 Nov	-

Business Tax 1

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		

Leicester		Nottingham		Northampton	
26 Feb	3 Dec	11 Feb	17 Nov	17 Feb	
Peterborough	**Cambridge**	**Birmingham**			
10 Feb	5 Feb	5 Feb	20 Feb	11 Nov	-

General Tax Update for Accounts Staff

One Day Course
£90 +VAT

WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and 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 2009 CPD Finance Act session).

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•	•		

Leicester		Nottingham		Northampton	
10 Sep	-	28 Sep	-	-	
Peterborough	**Cambridge**	**Birmingham**			
22 Sep	-	24 Sep	5 Oct	23 Oct	-

Specialist Courses and Conferences

Our specialist course programmes are organised twice yearly in the spring and autumn. The programmes are planned in response to what is happening in the professional environment. There is no set pattern or regular programme as they address needs as and when they are identified.

If you would like to receive a copy of our current course brochure or register to receive our 2009 brochures please call Liz Coates on 0116 258 1200 or email her at liz.coates@mercia-group.co.uk

Courses start from £85 plus VAT

25% discount for local members
Free for national members

(A £50 per delegate charge will be made on full day courses or conferences where lunch is provided.)

Autumn 2008 Programme

Acting for Doctors: An Update
Acting for Dentists: An Update
Acting for FSA Clients: An Introduction
Acting for FSA Clients: A Refresher
Acting for General Insurance & Mortgage Brokers
Acting for Travel Agents under FSA
Solicitors' Accounts Rules Update
Limited Liability Partnerships
Audit and Accounts of Group Companies
Money Laundering Update
Duties and Responsibilities of Directors
UK Tax Issues for Non Domiciled Individuals
Advising the Elderly: The Risks and Planning Opportunities
Budget 2009
Understanding Group Accounts
An Introduction to Solicitors' Accounts Rules
Practical Problems with Solicitors' Accounts Rules
Back to Basics: Trusts
Back to Basics: Inheritance Tax
Back to Basics: Auditing
VAT: Dealing with Investigations, Appeals and Disputes
VAT: Dealing with Retailers

Communication: The Essential Skills

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will cover:

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

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

CPD HOURS: 6

Numbers restricted to 15 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•	•	•

Leicester		Nottingham		Northampton	
27 Feb	14 May	3 Feb	-	-	
Peterborough	**Cambridge**	**Birmingham**			
20 Mar	-	6 Feb	26 Jun	-	-

Effective Business Letter and Report Writing

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

CONTENT

The course will cover:

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

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

CPD HOURS: 3

Numbers restricted to 15 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•	•	•

Leicester		Nottingham		Northampton	
15 May	30 Oct	25 Nov	-	-	
Peterborough	**Cambridge**	**Birmingham**			
8 May	24 Nov	1 May	2 Jul	-	-

Developing Assertiveness

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

Staff who are new to managing work teams and who wish to enhance their personal effectiveness and confidence with colleagues and clients.

The course is not intended for staff with less than two years' work experience.

OBJECTIVES

- Communicate their needs, wants and feelings clearly by adopting the right approach
- Handle complex situations confidently
- Build strong working relationships with colleagues and clients
- Use words and body language to improve assertiveness

CONTENT

- Recognising different styles of behaviour
- Assessing one's current style and its strengths and weaknesses
- How to be assertive
- Using positive language and behaviour
- How to say 'No' when it's necessary
- Negotiating a solution
- Handling difficult people and situations
- Self development plan

CPD HOURS: 3

Numbers restricted to
15 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•	•	•

Leicester		Nottingham		Northampton	
15 May	30 Oct	25 Nov	-	-	
Peterborough	**Cambridge**	**Birmingham**			
8 May	24 Nov	1 May	2 Jul	-	-

In-house Management Courses

Why not organise an in-house course that's tailored for your practice?

Most of our management courses can be presented as a half or full day session and tailored to meet the specific needs of your practice. A half day presentation for up to 10 people would cost £1,400 plus VAT and expenses and a full day £2,400 plus VAT and expenses. Some of our most popular in-house courses include:

An Introduction to Professional Selling
Improving Personal Productivity and Effectiveness
Effective Business Writing Skills
Turning Prospects Into Clients
Delivering Quality Client Service

If you would like further details about this option or any of our management, business development or personal skills courses please contact john.sharkey@mercia-group.co.uk or call him on 0116 258 1200.

Sage 50: Set Up and Processing Cycles

One Day Course
£120 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

The core stages of the processing cycle including the month end procedures are also covered.

CONTENT

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

CPD HOURS: 6

Numbers restricted to 12 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•			•	•	•

Leicester		Nottingham		Northampton	
2 Mar	12 Dec	12 Jan	26 Nov	23 Feb	
Peterborough	**Cambridge**	**Birmingham**			
2 Apr	5 Jun	6 Jan	9 Feb	9 Jun	7 Dec

Practical Use of Excel

One Day Course
£120 +VAT

WHO SHOULD ATTEND

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

Users upgrading from Excel 97, Excel 2000 or Excel XP may also find this course of use. **Please note that there is an alternative course for Office 2007 users Current version used on this course: Excel 2003.**

OBJECTIVES

This course provides a brief re-cap of the introductory course and then concentrates on some of the more advanced concepts of spreadsheet design and integrity.

The course is designed for the more experienced spreadsheet user who is likely to be involved in setting up and maintaining spreadsheets on behalf of others.

CONTENT

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

Numbers restricted to 12 per course

CPD HOURS: 6

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•	•	•	•	•	•

Leicester		Nottingham		Northampton	
18 Jun	-	-	-	30 Nov	
Peterborough	**Cambridge**	**Birmingham**			
14 Jan	-	8 Jun	5 Nov	-	-

Sage 50: The Advanced Modules

One Day Course
£120 +VAT

WHO SHOULD ATTEND

Previous attendance on the Sage Introductory course is preferred. Participants should be familiar with Sage 50 and be reasonably proficient at using the core modules (Customers/Suppliers/Nominal and Financials). Some experience of using Sage in a client environment would also be useful.

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

The course will be of benefit to those who require an operational understanding of the more advanced modules of the system including the Report Designer. A case study will also be used to examine some of the more common Sage problems.

OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Accounts Professional. The more advanced features of the system will be covered.

The Report Designer session will take up all of the morning session – and will cover both version 12, and (very briefly) version 2007.

CONTENT

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

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

CPD HOURS: 6

Numbers restricted to 12 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•			•	•	•

Leicester		Nottingham		Northampton	
19 Jun	-	18 Aug	-	1 Dec	
Peterborough	**Cambridge**	**Birmingham**			
15 Jan	-	4 Mar	12 May	6 Nov	-

Practical Use of Excel (Office 2007)

One Day Course
£120 +VAT

WHO SHOULD ATTEND

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

Please note that there is an alternative course for users of Excel 2003 and earlier versions. Current version used on this course: Excel 2007

OBJECTIVES

This course provides a brief re-cap of the introductory course and then concentrates on some of the more advanced concepts of spreadsheet design and integrity.

The course is designed for the more experienced spreadsheet user who is likely to be involved in setting up and maintaining spreadsheets on behalf of others.

CONTENT

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

Numbers restricted to 12 per course

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•	•	•	•	•	•

Leicester		Nottingham		Northampton	
-	-	17 Aug	-	-	
Peterborough	**Cambridge**	**Birmingham**			
-	-	5 Mar	-	-	-

In-house IT Courses

Why not organise an in-house IT course that's tailored for your practice?

We offer an extensive range of Sage 50 courses that can be tailored to suit the specific needs of your team. A half day course for up to 12 people would cost from £785 plus VAT and expenses and a full day from £1065 plus VAT and expenses. Laptops will be provided.

Our most popular Sage 50 courses include:

Sage 50: Set Up and Processing Cycles
Sage 50: The Advanced Modules
Sage 50 Report Designer
Sage 50 Payroll
Sage 50 Forcasting

If you would like further information on this option or details of any of these courses please contact kay.sanders@mercia-group.co.uk or call her on 0116 258 1200.

Digital Subscription Application

Please complete this application form if you wish to become a Digital Subscriber.

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/online_subscription.php

Firm ....

Address ....

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Tel No ....

Fax No. ....

E mail ....

Contact (please print) ....

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

☐ I understand the subscription price is determined by the size of my practice detailed below

Junior Staff	**'Total staff' @ £95 per person £**......................
Senior Staff	**Per firm fee £**...300.00........
Partners..................	**plus VAT at 17.5% £**......................
Total Staff...............	**TOTAL £**......................

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

Paying By Credit Card: Visa, Mastercard Or Delta Accepted

Cardholder No ....

Security Code ....

Card Expiry Date ....

Cardholder Name & Initials ....

Cardholder Address (Inc. Postcode) ....

....

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

Professional Development Course Booking Form

Find a Course
- online search

Our website includes an enhanced search facility because sometimes the topic you need isn't covered in your local programme and you need to find out if it is running in another venue. You can now find this out by checking our database of courses online.

This facility includes a wide range of search options making it easy for you to find just the right course. You can search by course level, course type, location or any combination of these.

The price of each course is displayed and you can either book online or, if you prefer, you can still use your usual method of booking.

So when you are looking for a particular course or would like to view the complete range of courses available go to www.mercia-group.co.uk and click 'Find a Course'.

To be completed for all enrolments on the professional development courses.
Please photocopy this form if there is not enough space.

Firm ______________________________

Address ______________________________

____

Tel No ______________________________ Fax No ______________________________

E mail ______________________________

Contact (please print) ______________________________

I wish to book the following courses:

Course Title	Date	Venue	Participant's Name	Cost

There is no need to complete the payment details if applying for local or national membership.

Please return to:
Mercia Group Ltd, Best House
Grange Business Park, Enderby Road
Whetstone, Leicester LE8 6EP

Sub total £ __________

Plus VAT at 17.5% £ __________

Total (Cheque enclosed payable to Mercia Group Ltd) £ __________

Mercia Group Ltd is a company registered in England and Wales with company number 1464141 Registered office: Paulton House, 8 Shepherdess Walk, London N1 7LB

CPD Course Booking Form

Personal Details

(Required for all bookings, including local or national members, unless details given overleaf)

Firm	
Address	
Tel No	
Fax No	
E mail	
Contact	

Local or National Membership Application

I/We wish to become members of the Mercia Training Group for the year to 31 December 2009. Detailed alongside are the number of ALL partners and professional members of staff as at 1 January 2009.

Junior Staff	
ACA trainees	__________
ACCA trainees	__________
AAT trainees	__________
ATT trainees	__________
Other junior staff	__________
Total Junior Staff	__________
Senior Staff	__________
Partners	__________
Total Staff	__________

Local membership @ £315 x 'Total Staff'	£
National membership @ £395 x 'Total Staff'	£
National membership £150 admin supplement	£
Per firm fee	£ 150.00
plus VAT at 17.5%	£
TOTAL	£

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.

Please return to: Mercia Group Ltd, Best House, Grange Business Park Enderby Road, Whetstone, Leicester LE8 6EP

CPD Courses

I would like to book the following CPD courses:

	Venue* (and date if applicable)	No of Places
Remuneration Package Planning		
Accountancy and Assurance Update		
Improving Personal Productivity and Effectiveness		
Capital Taxes Update		
Audit Update		
Accounting for Properties and the Audit Issues		
Corporation Tax Refresher		
Finance Act 2009		
Reporting Requirements of Small Companies		
Topical Tax Issues		
Maximising Profit and Minimising Risk in Smaller Audits		
VAT Update and Problem Areas		
	Total No of Places	

*If you are booking on the courses in Birmingham, Leicester or West Bromwich please indicate if you are attending am or pm where this option exists.

Total places ____ @ £45 if 10 or more places booked	£
Total places ____ @ £85 if fewer than 10 places booked	£
Small Practitioners' Option Please reserve one place on the six courses as above @ £350	£
plus VAT at 17.5%	£
TOTAL (Cheque enclosed payable to Mercia Group Ltd)	£

PAYING BY CREDIT CARD
VISA, MASTERCARD OR DELTA ACCEPTED

Cardholder No ______________________________

Security Code ______________________________

Card Expiry Date ______________________________

Cardholder Name & Initials ______________________

Cardholder Address (inc. Postcode) ________________

____

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

t 0116 258 1200
f 0116 258 1250
enquiries@mercia-group.co.uk
www.mercia-group.co.uk

If you have any queries or would like to discuss your training needs please contact Kay Sanders on 0116 258 1200 or e mail kay.sanders@mercia-group.co.uk

www.mercia-group.co.uk
Visit our website regularly for news on specialist courses and the latest products available

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