

2009 Training Programme



## CPD Courses

from only £45 plus VAT

## Professional Development Courses

from only £45 plus VAT



Leeds/Garforth

Manchester

Newcastle

York

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

# Membership

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

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

### Local membership

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

- Send as many staff as you wish on the courses included in the CPD and 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](http://www.mercia-group.co.uk) and select 'find a course'.

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

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

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

## Flexible season ticket

### - £450 plus VAT for 10 CPD places

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

A season ticket option is not available for our 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.

## 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 - 10.

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 12 for details.

## Professional development courses

#### From £45 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 16 - 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](http://www.mercia-group.co.uk)

### Digital subscription

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

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

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



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

## Leeds/Garforth

Holiday Inn Leeds/Garforth,  
Wakefield Road, Garforth, Leeds LS25 1LH  
Telephone: 0113 286 6556  
Web: [www.holiday-inn.com](http://www.holiday-inn.com)

Location: 7 miles from Leeds City Centre, 1/2 a mile from the M1 motorway, near the A1 and M62. Garforth railway station is only 11/2 miles away. Free car parking is available.

## Manchester

Haydock Park Racecourse  
Lodge Lane, Newton Le Willows, Merseyside WA12 0HQ  
Telephone: 01942 725963  
Web: [www.haydock-park.co.uk](http://www.haydock-park.co.uk)

Location: 1 mile from Junction 23 of the M6. The main car park is accessed from the A580 East. Free car parking is available.

## Newcastle

Newcastle Marriott Hotel  
Metro Centre, Gateshead, Tyne & Wear NE11 9XF  
Telephone: 0191 493 2233  
Web: [www.marriott.com/property/page/nclgh](http://www.marriott.com/property/page/nclgh)

Location: Just off the Metro Centre junction of the A1. Free car parking is available.

## York

Elvington Air Museum  
Yorkshire Air Museum, Halifax Way, Elvington, York YO41 4AU  
Telephone: 01904 608595  
Web: [www.yorkshireairmuseum.co.uk](http://www.yorkshireairmuseum.co.uk)

Location: From the York by-pass, take the Hull exit (A1079) and then immediate right to Elvington (B1228). The Yorkshire Air Museum is sign-posted on the right. The museum has free car parking for 500 cars including disabled parking spaces.

# CPD Course Programme 2009

Page No	Course	Leeds/Garforth	York	Manchester	Newcastle
4	Employment Taxes Update	4 Mar	-	24 Feb	11 Feb
4	Accountancy and Assurance Update	25 Mar	17 Mar	26 Mar	18 Mar
5	Taxation of Property Transactions	-	30 Mar	6 Apr	-
5	Audit Update	-	14 May	20 Apr	11 May
6	Business Tax: Problem Areas	-	2 Jun	14 May	3 Jun
6	Preparing a Business for Exit	23 Apr	-	-	-
7	Capital Gains Tax: A Current Perspective	16 Jun	2 Jul	17 Jun	25 Jun
7	Finance Act 2009	10 Sep	16 Sep	17 Sep	17 Sep
8	Accounting Standards Refresher	29 Sep	14 Oct	15 Oct	30 Sept
8	Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors	19 Oct	-	29 Oct	20 Oct
9	Charities: Current Issues	-	28 Oct	-	29 Oct
9	Topical Tax Issues	5 Nov	9 Dec	8 Dec	10 Dec
10	VAT Update and Problem Areas	3 Dec	3 Nov	16 Nov	17 Nov
	<b>Timings</b>	<b>2.00pm-5.15pm</b>	<b>2.00pm-5.15pm</b>	<b>2.00pm-5.15pm</b>	<b>3.30pm-6.30pm</b>

Mercia reserves the right to vary the published programme.

## Employment Taxes Update

Speaker: Mark Morton BA ATII, Mercia Group Ltd

### OBJECTIVES

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

### CONTENT

- A review of new developments
- A review of current compliance issues
- National Minimum Wages issues
- Travelling and subsistence
- Other topical issues

**CPD HOURS: 3**

Leeds/Garforth	York	Manchester	Newcastle
4 Mar	-	24 Feb	11 Feb

## Accountancy and Assurance Update



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

### OBJECTIVES

On completion of the course, participants will :

- be aware of all Accounting Standards Exposure Drafts and UITF Pronouncements issued since the last update course
- understand which pronouncements affect them and the action that should be taken
- understand any other pronouncements and discussion documents made during the period which affect accounting.

### CONTENT

The course will cover all publications by the Accounting Standards Board (ASB) issued since the last update course.

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

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

Leeds/Garforth	York	Manchester	Newcastle
25 Mar	17 Mar	26 Mar	18 Mar

## Taxation of Property Transactions



Speaker: Andrew Burgess MA, Mercia Group Ltd

### OBJECTIVES

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

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

### CONTENT

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

### CPD HOURS: 3

Leeds/Garforth	York	Manchester	Newcastle
-	30 Mar	6 Apr	-

## Audit Update



Speaker: Alan Bonham MA FCA

### OBJECTIVES

On completion of the course, participants will:

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

### CONTENT

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

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

Leeds/Garforth	York	Manchester	Newcastle
-	14 May	20 Apr	11 May

## Business Tax: Problem Areas

Speaker: Phil Williams BA FCA ATII, Mercia Group Ltd

### OBJECTIVES

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

### CONTENT

Profit computations

- Expense deductions
- Recent case decisions and their effects

Capital allowances

- Qualifying expenditure
- Maximising allowances

Small business taxation

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

Loss relief

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

Compliance matters

- Latest self assessment issues

**CPD HOURS: 3**

Leeds/Garforth	York	Manchester	Newcastle
-	2 Jun	14 May	3 Jun

## Preparing a Business for Exit

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

### OBJECTIVES

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

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

### CONTENT

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

**CPD HOURS: 3**

Leeds/Garforth	York	Manchester	Newcastle
23 Apr	-	-	-

## Capital Gains Tax: A Current Perspective



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

### OBJECTIVES

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

### CONTENT

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

**CPD HOURS: 3**

Leeds/Garforth	York	Manchester	Newcastle
16 Jun	2 Jul	17 Jun	25 Jun

## Finance Act 2009



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

### OBJECTIVES

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

### CONTENT

Changes to:

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

**CPD HOURS: 3**

Leeds/Garforth	York	Manchester	Newcastle
10 Sep	16 Sep	17 Sep	17 Sep

## Accounting Standards Refresher



Speaker: Phil Frost BA ACA, Mercia Group Ltd

### OBJECTIVES

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

On completion of the course participants will:

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

### CONTENT

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

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

Leeds/Garforth	York	Manchester	Newcastle
29 Sep	14 Oct	15 Oct	30 Sept

## Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors

Speaker: John Welsford FCA, Mercia Group Ltd

### OBJECTIVES

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

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

### CONTENT

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

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

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

Leeds/Garforth	York	Manchester	Newcastle
19 Oct	-	29 Oct	20 Oct

## Charities: Current Issues

Speaker: David Gallagher BA ACA, Mercia Group Ltd

### OBJECTIVES

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

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

### CONTENT

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

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

Leeds/Garforth	York	Manchester	Newcastle
-	28 Oct	-	29 Oct

## Topical Tax Issues



Speaker: Phil Williams BA FCA ATII, 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**

Leeds/Garforth	York	Manchester	Newcastle
5 Nov	9 Dec	8 Dec	10 Dec

## VAT Update and Problem Areas



Speaker: David Sweeting

### OBJECTIVES

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

### CONTENT

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

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

Leeds/Garforth	York	Manchester	Newcastle
3 Dec	3 Nov	16 Nov	17 Nov

## In-house Courses

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

Our wide range of CPD and Professional Development courses can be run in-house for your practice. This allows us to work with you to ensure the course content meets the specific needs of your firm. It also offers you the convenience of choosing the timing and location of the course. We currently provide in-house courses and more extensive programmes for firms ranging from 2 to 80 plus partners. Costs for a half day CPD course start from £1,065 plus VAT and expenses. A half day Professional Development course would cost from £675 plus VAT and expenses.

Whatever the size of your practice and whatever the course you are considering holding in-house, please contact [liz.coates@mercia-group.co.uk](mailto:liz.coates@mercia-group.co.uk) or [john.sharkey@mercia-group.co.uk](mailto:john.sharkey@mercia-group.co.uk) or call them on 0116 258 1200 and they will be happy to work with you to help meet your training needs.

## **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.

## **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.

## **David Gallagher BA ACA**

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

## **Andrew Güntert MSc FCA**

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

## **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 Selwood ACA**

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

## **David Sweeting**

David has been involved with VAT since 1973. With Customs & Excise he was primarily concerned with investigation work and VAT control. In 1988 he joined a large accounting practice and subsequently set up his own consultancy business. He travels extensively to present VAT courses to accountancy bodies and has the ability to make VAT interesting!

## **Jim Thomas**

Jim has been a management and training consultant for over 3 years and in that time has worked with many firms within the professional services sector, particularly in accountancy and law. He has a significant breadth of commercial and people expertise, with a healthy mix of learned knowledge and experience gained from performing at a senior level in a highly competitive business environment.

## **Steve Thompson**

Steve is a management and training consultant who specialises in facilitating people learning and development in business development, personal influencing and presentation, and negotiation skills. He is also a qualified lawyer who acts for major blue chip companies both as a lawyer and as a training consultant. He is dedicated to adding significant value to our clients as a consequence of his work.

## **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.

## **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.

# 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](mailto: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

**For details of all our courses and conferences visit [www.mercia-group.co.uk](http://www.mercia-group.co.uk)**

# 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 Liz Coates or John Sharkey on 0116 258 1200.



# Professional Development Course Programme 2009

Page No	Course		Leeds	Manchester	Newcastle
	<b>Business Advisory</b>				
16	Practical Business Issues	1 day	6 May	29 Oct	15 Oct
16	Advising the Client: Fraud	pm	3 Nov	1 Apr	6 May
	<b>Audit and Accounting</b>				
17	Accounts Preparation Skills	1 day	16 Feb	16 Feb	2 Feb
18	Auditing: First Principles	am	17 Feb	17 Feb	3 Feb
18-20	How to Audit Series	2 ½ days	17-19 Feb	17-19 Feb	3-5 Feb
21	Charities: An Introduction	am	2 Apr	31 Mar	24 Mar
21	Money Laundering: An Introduction for New Starters	pm	2 Apr	31 Mar	24 Mar
22	Principles of Bookkeeping	1 day	21 Sep	14 Sep	14 Sep
22	Bookkeeping: The Next Stage	1 day	22 Sep	15 Sep	15 Sep
23-24	Bookkeeping Case Study	2 days	23-24 Sep	16-17 Sep	16-17 Sep
25	Understanding Company Accounts	1 day	26 Oct	19 Oct	3 Nov
25	Understanding Analytical Procedures	am	27 Oct	20 Oct	4 Nov
26	Audit Exemption and Abbreviated Accounts	pm	27 Oct	20 Oct	4 Nov
26	The Auditor at Risk	am	3 Nov	1 Apr	6 May
27	Effective Small Company Audits	am	4 Nov	5 Nov	25 Mar
27	Efficient File Completion	pm	4 Nov	5 Nov	25 Mar

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

Mercia reserves the right to vary the published programme.

Page No	Course		Leeds	Manchester	Newcastle
	<b>Taxation</b>				
28	P11Ds/Benefits	am	9 Mar	10 Mar	10 Feb
28	VAT Problem Areas for Accounts Staff	pm	9 Mar	10 Mar	10 Feb
29	General Tax Update for Accounts Staff	1 day	8 Sep	16 Sep	17 Sep
29	Introduction to PAYE and NI	am	25 Sep	18 Sep	18 Sep
30	Introduction to VAT	pm	25 Sep	18 Sep	18 Sep
30	Capital Allowances	am	13 Oct	28 Oct	14 Oct
31	Corporate Tax Case Study	pm	13 Oct	28 Oct	14 Oct
31	Business Tax 2	am	28 Oct	3 Nov	29 Oct
32	Corporation Tax 1	pm	28 Oct	3 Nov	29 Oct
32	Personal Tax 1	1 day	26 Nov	8 Dec	24 Nov
33	Business Tax 1	1 day	27 Nov	9 Dec	25 Nov
	<b>Personal Skills and Management Development</b>				
34	Communication: The Essential Skills	1 day	20 Feb	20 Feb	6 Feb
34	Effective Business Letter and Report Writing	am	7 May	19 May	7 May
35	Effective Time Management	pm	7 May	19 May	7 May
	<b>IT Skills</b>				
35	Sage 50: Set Up and Processing Cycles *	1 day	12 Oct	4 Nov	13 Oct

## Venues

### LEEDS

WestOne  
Wellington Street  
Leeds LS1 1BA  
Telephone:  
0113 203 1420

### MANCHESTER

Staff House  
Conference Centre  
The University of  
Manchester  
Sackville Street Site  
Sackville Street  
Manchester M1 3BB  
Telephone:  
0161 200 4100

### NEWCASTLE

West Stand  
Newcastle Rugby  
Football Club Ltd  
Kingston Park  
Brunton Road  
Kenton Bank Foot  
Newcastle Upon Tyne  
NE13 8AF  
Telephone:  
0191 214 5588

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

\* Numbers limited to 12, plus IT supplement charged (see page 13)

Mercia reserves the right to vary the published programme.

## Practical Business Issues

One Day Course  
£90 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

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

### CONTENT

Case studies to include the following elements:

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

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

### CPD HOURS: 6

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

Leeds	Manchester	Newcastle
6 May	29 Oct	15 Oct

## 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
		•			•		

Leeds	Manchester	Newcastle
3 Nov (pm)	1 Apr (pm)	6 May (pm)

## 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

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common problem audit areas such as:

- Fixed assets (including tangible, intangible and investments as well as impairment reviews)
- Stock and work in progress
- Income recognition and completeness of income testing
- Debtors and creditors (including debt factoring and intra-group issues)
- Directors and related party transactions
- Provisions, share capital and reserves
- Going concern and subsequent events

### CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		
Leeds 16 Feb			Manchester 16 Feb			Newcastle 2 Feb	

## 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
					•		

Leeds	Manchester	Newcastle
17 Feb (am)	17 Feb (am)	3 Feb (am)

## ‘How to Audit’ Series

Two and a Half  
Day Course  
£225 +VAT

### WHO SHOULD ATTEND

This course is designed to put theory into practice.

It is suitable for anyone who has recently become involved or is about to become involved in 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 FRSE 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
					•		
<b>Leeds</b> 17-19 Feb			<b>Manchester</b> 17-19 Feb			<b>Newcastle</b> 3-5 Feb	

## Charities: An Introduction

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

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

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

### CONTENT

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
2 Apr (am)	31 Mar (am)	24 Mar (am)

## Money Laundering: An Introduction for New Starters

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

This course is intended as an introduction to the money laundering rules and therefore will be of most benefit to those who have never had any money laundering training. 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
				•	•	•	•

Leeds	Manchester	Newcastle
2 Apr (pm)	31 Mar (pm)	24 Mar (pm)

## 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
				•	•		•

Leeds	Manchester	Newcastle
21 Sep	14 Sep	14 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
				•	•		•

Leeds	Manchester	Newcastle
22 Sep	15 Sep	15 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
				•	•		•

<b>Leeds</b> 23-24 Sep	<b>Manchester</b> 16-17 Sep	<b>Newcastle</b> 16-17 Sep
---------------------------	--------------------------------	-------------------------------

## 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
					•		

Leeds	Manchester	Newcastle
26 Oct	19 Oct	3 Nov

## 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
					•		

Leeds	Manchester	Newcastle
27 Oct (am)	20 Oct (am)	4 Nov (am)

## Audit Exemption and Abbreviated Accounts

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

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

### CONTENT

Formal introductions to abbreviated accounts and audit exempt companies covering:

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
27 Oct (pm)	20 Oct (pm)	4 Nov (pm)

## The Auditor at Risk

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

The aim is to help all participants:

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

### CONTENT

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
3 Nov (am)	1 Apr (am)	6 May (am)

## Effective Small Company Audits

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

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

### CONTENT

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
4 Nov (am)	5 Nov (am)	25 Mar (am)

## Efficient File Completion

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

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

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

### CONTENT

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

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
4 Nov (pm)	5 Nov (pm)	25 Mar (pm)

## P11Ds/Benefits

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

This course is suitable for those participants who have attended the introductory session or those who have some knowledge of the basics of P11D completion. As a guideline it will be suitable for those who have worked between 12 and 24 months in the profession or those who have not recently completed P11Ds.

### OBJECTIVES

To build on the knowledge gained from the Introduction to Employment Income and BIK course and deal with the calculation of a wide range of benefits together with a review of recent developments/changes in practice or the legislation.

### CONTENT

- Calculation and treatment of the main benefits eg: company cars, beneficial loans, reimbursed expenses etc
- Administration – review of the paperwork, filing dates, penalties, and dispensations
- Class 1A
- Detailed case study. Participants are given blank P11Ds together with information in respect of various benefits and expenses payments. Participants are asked to complete the P11Ds and prepare schedules showing taxable benefits and expenses claims.

CPD HOURS: 3

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

Leeds	Manchester	Newcastle
9 Mar (am)	10 Mar (am)	10 Feb (am)

## VAT Problem Areas for Accounts Staff

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

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

### CONTENT

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

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

CPD HOURS: 3

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

Leeds	Manchester	Newcastle
9 Mar (pm)	10 Mar (pm)	10 Feb (pm)

## General Tax Update for Accounts Staff

One Day Course  
£90 +VAT

### WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and 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
	•	•		•	•		

Leeds	Manchester	Newcastle
8 Sep	16 Sep	17 Sep

## 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
				•	•	•	

Leeds	Manchester	Newcastle
25 Sep (am)	18 Sep (am)	18 Sep (am)

## Introduction to VAT

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

The course will include:

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

**CPD HOURS: 3**

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

Leeds	Manchester	Newcastle
25 Sep (pm)	18 Sep (pm)	18 Sep (pm)

## Capital Allowances

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

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
		•		•	•		

Leeds	Manchester	Newcastle
13 Oct (am)	28 Oct (am)	14 Oct (am)

## Corporate Tax Case Study

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
13 Oct (pm)	28 Oct (pm)	14 Oct (pm)

## Business Tax 2

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
28 Oct (am)	3 Nov (am)	29 Oct (am)

## Corporation Tax 1

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

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

### OBJECTIVES

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

### CONTENT

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

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

### CPD HOURS: 3

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

Leeds	Manchester	Newcastle
28 Oct (pm)	3 Nov (pm)	29 Oct (pm)

## Personal Tax 1

One Day Course  
£90 +VAT

### WHO SHOULD ATTEND

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

### OBJECTIVES

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

### CONTENT

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

### CPD HOURS: 6

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

Leeds	Manchester	Newcastle
26 Nov	8 Dec	24 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
				•	•		

<b>Leeds</b> 27 Nov	<b>Manchester</b> 9 Dec	<b>Newcastle</b> 25 Nov
------------------------	----------------------------	----------------------------

# 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](mailto:john.sharkey@mercia-group.co.uk) or call him on 0116 258 1200.

## 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
				•	•	•	•

Leeds	Manchester	Newcastle
20 Feb	20 Feb	6 Feb

## 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
		•		•	•	•	•

Leeds	Manchester	Newcastle
7 May (am)	19 May (am)	7 May (am)

## Effective Time Management

Half Day Course  
£45 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

### CONTENT

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

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

### CPD HOURS: 3

Numbers restricted to  
15 per course

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

Leeds	Manchester	Newcastle
7 May (pm)	19 May (pm)	7 May (pm)

## Sage 50: Set Up and Processing Cycles

One Day Course  
£120 +VAT

### WHO SHOULD ATTEND

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

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

### OBJECTIVES

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

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

### CONTENT

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

### CPD HOURS: 6

Numbers restricted to  
12 per course

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

Leeds	Manchester	Newcastle
12 Oct	4 Nov	13 Oct

# 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 Forecasting*

If you would like further information on this option or details of any of these courses please contact [liz.coates@merciam-group.co.uk](mailto:liz.coates@merciam-group.co.uk) or [john.sharkey@merciam-group.co.uk](mailto:john.sharkey@merciam-group.co.uk) or call them 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](http://www.mercia-group.co.uk/training/online_subscription.php)

Firm .....

Address .....

.....

.....

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 £..... <sup>300.00</sup>
Partners.....	plus VAT at 17.5% £.....
<b>Total Staff.....</b>	<b>TOTAL £.....</b>

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

**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



# 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.

<b>Junior Staff</b>	
ACA trainees	_____
ACCA trainees	_____
AAT trainees	_____
ATT trainees	_____
Other junior staff	_____
<b>Total Junior Staff</b>	_____
<b>Senior Staff</b>	_____
<b>Partners</b>	_____
<b>Total Staff</b>	_____

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

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

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	No of Places
Employment Taxes Update		
Accountancy and Assurance Update		
Taxation of Property Transactions		
Audit Update		
Business Tax: Problem Areas		
Preparing a Business for Exit		
Capital Gains Tax: A Current Perspective		
Finance Act 2009		
Accounting Standards Refresher		
Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors		
Charities: Current Issues		
Topical Tax Issues		
VAT Update and Problem Areas		

Total No of Places \_\_\_\_\_

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 John Sharkey on 0116 258 1200 or e mail john.sharkey@mercia-group.co.uk

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