

2009 Training Programme



CPD Courses

from only £45 plus VAT

Professional Development Courses

from only £45 plus VAT



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

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 (London £330) 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 (London £415) 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 or 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

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

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.

Billericay

Stock Brook Country Club, Queens Park Avenue
Stock, Billericay, Essex CM12 0SP
Telephone : 01277 653616 Fax: 01277 633063
Web: www.stockbrook.com

Location: 15 minutes from Chelmsford and Junction 28 of the M25. Free parking available.

Bracknell

Blue Mountain Golf Centre, Wood Lane
Binfield, Berkshire RG42 4EX
Telephone: 01344 300200 Fax: 01344 360960

Location: 1 mile West of Bracknell on B3408, 2 miles from Junction 10 of the M4. Free parking available.

Hatfield

New
Venue

Quality Hotel Hatfield
Roehyde Way, Hatfield AL10 9AF
Telephone: 01707 275701
Fax: 01707 266033

Location: Less than 5 miles from Junction 23 of the M25. Conveniently located between Junctions 2 and 3 of the A1(M) on the A1001, Roehyde Way. Free parking available.

High Wycombe

Adams Park Conference Centre,
Wycombe Wanderers Football Club,
Hillbottom Road, Sands,
High Wycombe HP12 4HJ
Telephone: 01494 472100 Fax: 01494 527633
Web: www.adamspark.co.uk

Location: Leave the M40 at Junction 4 and take the A4010 signposted Aylesbury. Follow the signs for Adams Park. Free parking available.

Ipswich

Holiday Inn Ipswich, London Road
Ipswich, Suffolk IP2 0UA
Telephone: 08704 009 045 Fax: 01473 680412
Web: www.holiday-inn.com
Location: From the A14 and the A12 intersection, take the A1214 to west Ipswich town centre, over the 1st roundabout. The hotel is on the left of the A1071. Free parking available.

London

New Connaught Rooms, Great Queen Street,
Covent Garden, London WC2B 5DA
Telephone: 0207 405 7811 Fax: 0207 7831 1851
Web: www.newconnaughtrooms.co.uk

Location: Underground stations of Covent Garden (Piccadilly Line) and Holborn (Piccadilly and Central lines) are a few minutes walk away. The nearest covered car park is on the corner of Drury Lane and Parker Street and is only a two minute stroll.

Milton Keynes

Winterhill Conference Centre, Winterhill House
Snowdon Drive, Milton Keynes MK6 1AX
Telephone: 01908 844232 Fax: 01908 844740
Web: www.winterhillconferencecentre.com

Location: 15 minutes walk from the main railway station and 4 miles from Junction 14 of the M1. Free parking available.

Newbury

Newbury Rugby Club, Monks Lane, Newbury,
Berks, RG14 7RW
Telephone: 01635 40103 Fax: 01635 40533

Location: From Junction 13 of the M4 follow the A339 to Winchester. 5 minutes from Newbury station. Free parking available.

Norwich

Holiday Inn, Norwich North.
Cromer Road, Norwich NR6 6JA
Telephone: 01603 201125 Fax: 01603 487701
Web: www.holiday-inn.com

Location: At Ring Road follow signs for Cromer and Norwich Airport. Turn on to A140 (signposted Cromer) and turn right at traffic lights signposted "Airport Passengers" The hotel is then on the right hand side. Free parking available.

Southend

Essex County Hotel Southend, Aviation Way
Southend-on-Sea, Essex SS2 6UN
Telephone: 01702 279955 Fax: 01702 541961
Web: www.essexcountyhotel.com

Location: Less than 2 miles from the A127 and 17 miles from the M25. Conveniently situated adjacent to Southend Airport and just minutes away from Southend Town Centre. Free parking available.

Tunbridge Wells

The Spa Hotel, Mount Ephraim
Tunbridge Wells, Kent TN4 8XJ
Telephone: 01892 520331 Fax: 01892 510575
Web: www.spahotel.co.uk

Location: 20 minutes from Junction 5 of the M25. Situated in the centre of Tunbridge Wells, next to the Whitehouse Renault Garage. Limited free parking available.

Watford

Ramada Jarvis Watford, A41 Watford By-Pass
Watford, Hertfordshire WD25 8JH
Telephone: 0208 901 0000 Fax: 0208 950 7809
Web: www.ramadajarvis.co.uk

Location: From the M1. A41 off Junction 5 of the M1. From the M25 - Dartford Tunnel. Take Junction 21a for the M1 south and follow above instructions. From the M25 - Heathrow. Take Junction 19 for A41. Follow the signs for the A41 London. Free parking available.

CPD Course Programme 2009

Page No	Course	Billericay	Bracknell	Hatfield	High Wycombe	Ipswich	London	Milton Keynes	Newbury	Norwich	Southend	Tunbridge Wells	Watford
4	Employment Taxes Update	23 Feb pm	-	30 Mar pm	12 Feb pm	3 Mar am & pm	26 Feb pm	9 Feb pm	16 Mar pm	2 Mar pm	-	5 Mar pm	16 Feb pm
4	Accountancy and Assurance Update	16 Mar pm	6 Oct pm	21 Apr pm	19 Mar pm	18 Mar am & pm	23 Mar am & pm	19 Mar am & pm	18 Nov pm	17 Mar pm	9 Mar pm	25 Mar pm	12 Mar pm
5	Taxation of Property Transactions	1 Apr pm	11 Nov pm	-	23 Mar pm	-	31 Mar pm	-	-	9 Apr pm	-	-	-
5	Audit Update	29 Apr pm	7 Apr am	21 May pm	8 April pm	6 May pm	6 Apr pm	20 May pm	7 Apr pm	5 May pm	-	18 May pm	19 May pm
6	Business Tax: Problem Areas	12 May pm	6 May am	4 Jun pm	13 May pm	19 May pm	5 May pm	9 Jun pm	21 May pm	20 May pm	7 May pm	15 Jun pm	10 Jun pm
6	Preparing a Business for Exit	17 Jun pm	9 Jun pm	-	8 Jul pm	-	3 Jun pm	-	-	4 Jun pm	-	-	-
7	Capital Gains Tax: A Current Perspective	6 Jul pm	6 May pm	22 Jun pm	11 Jun pm	1 Jul am & pm	23 Jun pm	1 Jul pm	29 Jun pm	30 Jun pm	23 Jun pm	6 Jul pm	7 Jul pm
7	Finance Act 2009	15 Sep pm	6 Oct am	15 Sep pm	16 Sep am & pm	8 Sep am & pm	8 Sep am & pm	9 Sep am & pm	14 Sep pm	7 Sep pm	7 Sep pm	21 Sep pm	21 Sep pm
8	Accounting Standards Refresher	6 Oct pm	24 Sep am	12 Oct pm	28 Sep pm	23 Sep am & pm	7 Oct am & pm	21 Sep am & pm	8 Oct pm	22 Sep pm	13 Oct pm	5 Oct pm	1 Oct pm
8	Tax, Legal and Accounting Implications of Transactions Between a Company and its Directors	21 Oct pm	24 Sep pm	28 Oct pm	14 Oct pm	13 Oct pm	22 Oct pm	-	27 Oct pm	12 Oct pm	-	26 Oct pm	15 Oct pm
9	Charities: Current Issues	10 Nov pm	9 Jun am	-	8 Dec pm	-	5 Nov pm	3 Nov pm	-	-	-	-	2 Nov pm
9	Topical Tax Issues	25 Nov pm	-	10 Nov pm	26 Nov pm	10 Nov am & pm	18 Nov am & pm	2 Dec am & pm	30 Nov pm	16 Nov pm	1 Dec pm	4 Nov pm	3 Dec pm
10	VAT Update and Problem Areas	14 Dec pm	11 Nov am	10 Dec pm	5 Nov pm	8 Dec am & pm	1 Dec am & pm	12 Nov am & pm	2 Jun pm	15 Dec pm	12 Nov pm	26 Nov pm	10 Nov pm
	Timings	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	1.30pm-4.45pm	2.00pm-5.15pm	2.00pm-5.15pm	2.00pm-5.15pm

Mercia reserves the right to vary the published programme.

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

Billericay 23 Feb (pm)	Bracknell -	Hatfield 30 Mar (pm)	High Wycombe 12 Feb (pm)	Ipswich 3 Mar (am & pm)	London 26 Feb (pm)
Milton Keynes 9 Feb (pm)	Newbury 16 Mar (pm)	Norwich 2 Mar (pm)	Southend -	Tunbridge Wells 5 Mar (pm)	Watford 16 Feb (pm)

Accountancy and Assurance Update



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

OBJECTIVES

On completion of the course, participants will :

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

CONTENT

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

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

CPD HOURS: 3 (Audit Related: 3)

Billericay 16 Mar (pm)	Bracknell 6 Oct (pm)	Hatfield 21 Apr (pm)	High Wycombe 19 Mar (pm)	Ipswich 18 Mar (am & pm)	London 23 Mar (am & pm)
Milton Keynes 19 Mar (am & pm)	Newbury 18 Nov (pm)	Norwich 17 Mar (pm)	Southend 9 Mar (pm)	Tunbridge Wells 25 Mar (pm)	Watford 12 Mar (pm)

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

Billericay 1 Apr (pm)	Bracknell 11 Nov (pm)	Hatfield -	High Wycombe 23 Mar (pm)	Ipswich -	London 31 Mar (pm)
Milton Keynes -	Newbury -	Norwich 9 Apr (pm)	Southend -	Tunbridge Wells -	Watford -

Audit Update



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

OBJECTIVES

On completion of the course, participants will:

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

CONTENT

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

CPD HOURS: 3 (Audit Related: 3)

Billericay 29 Apr (pm)	Bracknell 7 Apr (am)	Hatfield 21 May (pm)	High Wycombe 8 April (pm)	Ipswich 6 May (pm)	London 6 Apr (pm)
Milton Keynes 20 May (pm)	Newbury 7 Apr (pm)	Norwich 5 May (pm)	Southend -	Tunbridge Wells 18 May (pm)	Watford 19 May (pm)

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

Billericay 12 May (pm)	Bracknell 6 May (am)	Hatfield 4 Jun (pm)	High Wycombe 13 May (pm)	Ipswich 19 May (pm)	London 5 May (pm)
Milton Keynes 9 Jun (pm)	Newbury 21 May (pm)	Norwich 20 May (pm)	Southend 7 May (pm)	Tunbridge Wells 15 Jun (pm)	Watford 10 Jun (pm)

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

Billericay 17 June (pm)	Bracknell 9 Jun (pm)	Hatfield -	High Wycombe 8 Jul (pm)	Ipswich -	London 3 Jun (pm)
Milton Keynes -	Newbury -	Norwich 4 Jun (pm)	Southend -	Tunbridge Wells -	Watford -

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

Billericay 6 July (pm)	Bracknell 6 May (pm)	Hatfield 22 Jun (pm)	High Wycombe 11 Jun (pm)	Ipswich 1 Jul (am & pm)	London 23 Jun (pm)
Milton Keynes 1 Jul (pm)	Newbury 29 Jun (pm)	Norwich 30 Jun (pm)	Southend 23 Jun (pm)	Tunbridge Wells 6 Jul (pm)	Watford 7 Jul (pm)

Finance Act 2009



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

OBJECTIVES

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

CONTENT

Changes to:

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

CPD HOURS: 3

Billericay 15 Sep (pm)	Bracknell 6 Oct (am)	Hatfield 15 Sep (pm)	High Wycombe 16 Sep (am & pm)	Ipswich 8 Sep (am & pm)	London 8 Sep (am & pm)
Milton Keynes 9 Sep (am & pm)	Newbury 14 Sep (pm)	Norwich 7 Sep (pm)	Southend 7 Sep (pm)	Tunbridge Wells 21 Sep (pm)	Watford 21 Sep (pm)

Accounting Standards Refresher



Speaker: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

This course will review the current position of the FRSSE, SSAPs and FRSs 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 FRSSE
- be fully aware of the practical benefits of using the FRSSE
- understand the likely impact of moving towards harmonisation with international standards including the prospects for private entities.

CONTENT

- Eligibility to use the FRSSE
- 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)

Billericay 6 Oct (pm)	Bracknell 24 Sep (am)	Hatfield 12 Oct (pm)	High Wycombe 28 Sep (pm)	Ipswich 23 Sep (am & pm)	London 7 Oct (am & pm)
Milton Keynes 21 Sep (am & pm)	Newbury 8 Oct (pm)	Norwich 22 Sep (pm)	Southend 13 Oct (pm)	Tunbridge Wells 5 Oct (pm)	Watford 1 Oct (pm)

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)

Billericay 21 Oct (pm)	Bracknell 24 Sep (pm)	Hatfield 28 Oct (pm)	High Wycombe 14 Oct (pm)	Ipswich 13 Oct (pm)	London 22 Oct (pm)
Milton Keynes -	Newbury 27 Oct (pm)	Norwich 12 Oct (pm)	Southend -	Tunbridge Wells 26 Oct (pm)	Watford 15 Oct (pm)

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)

Billericay 10 Nov (pm)	Bracknell 9 Jun (am)	Hatfield -	High Wycombe 8 Dec (pm)	Ipswich -	London 5 Nov (pm)
Milton Keynes 3 Nov (pm)	Newbury -	Norwich -	Southend -	Tunbridge Wells -	Watford 2 Nov (pm)

Topical Tax Issues



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

OBJECTIVES

The course will aim to make participants aware of developments in direct taxation over the last six to twelve months that affect the advice that should be given to clients.

CONTENT

The precise content of this course cannot be established at the time of going to print but will include HMRC statements, recent tax cases, points of practice as well as changes in legislation.

Further details will be available from Mercia on request nearer the time of the course.

CPD HOURS: 3

Billericay 25 Nov (pm)	Bracknell -	Hatfield 10 Nov (pm)	High Wycombe 26 Nov (pm)	Ipswich 10 Nov (am & pm)	London 18 Nov (am & pm)
Milton Keynes 2 Dec (am & pm)	Newbury 30 Nov (pm)	Norwich 16 Nov (pm)	Southend 1 Dec (pm)	Tunbridge Wells 4 Nov (pm)	Watford 3 Dec (pm)

VAT Update and Problem Areas



Speaker: David Sweeting, Independent VAT Consultants or Neil Owen

OBJECTIVES

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

CONTENT

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

CPD HOURS: 3 (Audit Related: 1)

Billericay 14 Dec (pm)	Bracknell 11 Nov (am)	Hatfield 10 Dec (pm)	High Wycombe 5 Nov (pm)	Ipswich 8 Dec (am & pm)	London 1 Dec (am & pm)
Milton Keynes 12 Nov (am & pm)	Newbury 2 Jun (pm)	Norwich 15 Dec (pm)	Southend 12 Nov (pm)	Tunbridge Wells 26 Nov (pm)	Watford 10 Nov (pm)

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 or 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.

Neil Owen

Neil is a freelance speaker and writer. He has almost 20 years involvement in VAT, having worked for 6 years for HMCE, and then for 12 years with a firm of Chartered Accountants in the Thames Valley, where he was VAT Director until August 2002. Neil is also a consultant with Southern VAT, providing advice on a wide range of topics to businesses of all sizes. He also regularly provides consultancy advice to other professionals such as solicitors and accountants.

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.

Mark Ward LLB CTA

Mark qualified with Arthur Andersen in 1989, having previously worked in the tax departments of a small and a medium size firm. Since 1993, he has been lecturing on a wide variety of tax matters to both students and qualified practitioners. Mark was admitted as a partner of the Professional Training Partnership in January 1999 and is a Director of PTP Ltd.

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

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

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		Colchester	London			N'hampton	High Wycombe		
	Business Advisory									
16	Advising the Client: Fraud	pm	25 Mar	30 Apr	16 Jun	-	11 May	-	-	-
16	Practical Business Issues	1 day	19 Nov	18 Mar	26 Nov	-	-	8 Dec ¹	-	-
	Audit and Accounting									
17	The Audit and Accountancy Update	1 day	16 Mar	14 Jan	30 Mar	27 Apr	-	-	-	-
17	Charities: An Introduction	am	17 Mar	28 Apr	17 Jun	-	-	13 May ¹	-	-
18	Money Laundering: An Introduction for New Starters	am pm	17 Mar pm	28 Apr pm	17 Jun pm	-	11 May am	13 May ¹ pm	19 Nov ¹ pm	-
18	The Auditor at Risk	am	25 Mar	30 Apr	16 Jun	-	-	14 Jul ¹	-	-
19	Auditing: First Principles	am	6 Apr	20 Jan	2 Jun	-	-	16 Mar ¹	-	-
19-21	How to Audit Series	2 ½ days	6-8 Apr	20-22 Jan	2-4 Jun	-	-	16-18 Mar ¹	-	-
22	Principles of Bookkeeping	1 day	28 Sept	9 Feb	7 Sep	21 Sep	-	-	-	-
22	Bookkeeping: The Next Stage	1 day	29 Sept	10 Feb	8 Sep	22 Sep	-	-	-	-
23-24	Bookkeeping Case Study	2 days	30 Sep- 1 Oct	11-12 Feb	9-10 Sep	23-24 Sep	-	-	-	-
25	Understanding Company Accounts	1 day	14 Oct	12 Oct	9 Dec	-	9 Jul	4 Mar ²	-	-
25	Understanding Analytical Procedures	am	15 Oct	13 Oct	10 Dec	-	10 Jul	5 Mar ²	-	-
26	Audit Exemption and Abbreviated Accounts	pm	15 Oct	13 Oct	10 Dec	-	10 Jul	5 Mar ²	-	-
26	Effective Small Company Audits	am	24 Nov	30 Sep	25 Nov	-	-	19 Nov ¹	-	-
27	Efficient File Completion	pm	24 Nov	30 Sep	25 Nov	-	-	14 Jul ¹	-	-
27	Accounts Preparation Skills	1 day	3 Dec	2 Mar	24 Nov	-	26 Nov	20 Nov ¹	-	-

^{1, 2} indicates the High Wycombe course venue.

Mercia reserves the right to vary the published programme.

Page No	Course		Colchester	London			N'hampton	High Wycombe		
	Taxation									
28	P11Ds/Benefits	am	26 Mar	12 Mar	2 Apr	-	-	11 Mar ¹	-	-
28	VAT Problem Areas for Accounts Staff	pm	26 Mar	12 Mar	2 Apr	-	-	9 Dec ¹	-	-
29	General Tax Update for Accounts Staff	1 day	18 Sep	15 Sep	2 Oct	16 Oct	-	28 Oct ¹	-	-
29	Introduction to PAYE and NI	am	2 Oct	13 Feb	11 Sep	25 Sep	-	25 Feb ¹	22 Sep ¹	-
30	Introduction to VAT	pm	2 Oct	13 Feb	11 Sep	25 Sep	-	26 Jan ²	8 Sep ²	5 Oct ²
30	Capital Allowances	am	18 Nov	13 Mar	17 Mar	3 Apr	19 Mar	27 Oct ¹	-	-
31	Corporate Tax Case Study	pm	18 Nov	13 Mar	17 Mar	3 Apr	-	27 Oct ¹	-	-
31	Business Tax 2	am	20 Oct	16 Feb	15 Oct	-	-	11 Aug ¹	-	-
32	Corporation Tax 1	pm	20 Oct	16 Feb	15 Oct	-	-	11 Aug ¹	-	-
32	Personal Tax 1	1 day	1 Dec	3 Mar	19 Nov	-	16 Feb	27 Feb ¹	-	-
33	Business Tax 1	1 day	2 Dec	4 Mar	20 Nov	-	17 Feb	15 Jul ¹	-	-
	Personal Skills and Management Development									
34	Communication: The Essential Skills	1 day	9 Apr	23 Jan	5 Jun	-	-	27 Apr ¹	-	-
34	Effective Business Letter and Report Writing	am	25 Nov	13 Jan	29 Apr	-	-	28 Apr ¹	-	-
35	Effective Time Management	pm	25 Nov	13 Jan	29 Apr	-	-	28 Apr ¹	-	-
	IT Skills									
35	Sage 50: Set Up and Processing Cycles *	1 day	13 Mar	1 Oct	14 Oct	23 Nov	23 Feb	25 Mar ¹	25 Nov ¹	-

^{1, 2} indicates the High Wycombe course venue.

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

Mercia reserves the right to vary the published programme.

Venues

COLCHESTER

Myland Hall
Education Centre
Barncroft Close
Highwoods
Colchester
Essex CO4 9JU
Tel: 01206 851560

HIGH WYCOMBE

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

or

² Adams Park
Conference Centre
Wycombe Wanderers
Football Club
Hillbottom Road, Sands
High Wycombe
HP12 4HJ
Tel: 01494 472100

LONDON

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

NORTHAMPTON

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

Advising the Client: Fraud

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

The course is suitable for 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
		•			•		
Colchester 25 Mar 1.30pm-4.30pm		30 Apr 1.30pm-4.30pm		London 16 Jun 1.30pm-4.30pm		-	
N'hampton 11 May 2.00pm-5.00pm		-		High Wycombe -		-	

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
		•		•	•		
Colchester 19 Nov 9.30am-4.30pm		18 Mar 9.30am-4.30pm		London 26 Nov 9.30am-4.30pm		-	
N'hampton -		8 Dec 9.30am-5.15pm		High Wycombe -		-	

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.

COURSE PROGRAMME

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
		•			•		
Colchester 16 Mar 9.30am-4.30pm		14 Jan 9.30am-4.30pm		London 30 Mar 9.30am-4.30pm		27 Apr 9.30am-4.30pm	
N'hampton -		-		High Wycombe -		-	

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
		•			•		
Colchester 17 Mar 9.30am-1.00pm		28 Apr 9.30am-1.00pm		London 17 Jun 9.30am-1.00pm		-	
N'hampton -		13 May 9.30am-1.00pm		High Wycombe -		-	

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
				•	•	•	•
Colchester 17 Mar 1.30pm-4.30pm		28 Apr 1.30pm-4.30pm		London 17 Jun 1.30pm-4.30pm		-	
N'hampton 11 May 9.30am-1.00pm		13 May 2.00pm-5.15pm		High Wycombe 19 Nov 2.00pm-5.15pm		-	

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
		•			•		
Colchester 25 Mar 9.30am-1.00pm		30 Apr 9.30am-1.00pm		London 16 Jun 9.30am-1.00pm		-	
N'hampton -		14 Jul 9.30am-1.00pm		High Wycombe -		-	

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
					•		
Colchester				London			
6 Apr		20 Jan		2 Jun		-	
9.30am-1.00pm		9.30am-1.00pm		9.30am-1.00pm			
N'hampton				High Wycombe			
-		16 Mar		-		-	
		9.30am-1.00pm					

'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
					•		
Colchester 6-8 Apr 9.30am-4.30pm		20-22 Jan 9.30am-4.30pm		London 2-4 Jun 9.30am-4.30pm		-	
N'hampton -		16-18 Mar 9.30am-5.15pm		High Wycombe -		-	

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
				•	•		•
Colchester		London			21 Sep		
28 Sept		9 Feb	7 Sep				
9.30am-4.30pm		9.30am-4.30pm	9.30am-4.30pm			9.30am-4.30pm	
N'hampton		High Wycombe					
-		-	-			-	

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
				•	•		•
Colchester		London			22 Sep		
29 Sept		10 Feb	8 Sep				
9.30am-4.30pm		9.30am-4.30pm	9.30am-4.30pm			9.30am-4.30pm	
N'hampton		High Wycombe					
-		-	-			-	

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
				•	•		•
Colchester 30 Sep-1 Oct 9.30am-4.30pm		11-12 Feb 9.30am-4.30pm		London 9-10 Sep 9.30am-4.30pm		23-24 Sep 9.30am-4.30pm	
N'hampton -		-		High Wycombe -		-	

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
					•		
Colchester 14 Oct 9.30am-4.30pm		12 Oct 9.30am-4.30pm		London 9 Dec 9.30am-4.30pm		-	
N'hampton 9 Jul 9.30am-5.00pm		4 Mar 9.30am-5.15pm		High Wycombe -		-	

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
					•		
Colchester 15 Oct 9.30am-1.00pm		13 Oct 9.30am-1.00pm		London 10 Dec 9.30am-1.00pm		-	
N'hampton 10 Jul 9.30am-1.00pm		5 Mar 9.30am-1.00pm		High Wycombe -		-	

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
					•		
Colchester 15 Oct 1.30pm-4.30pm		13 Oct 1.30pm-4.30pm		London 10 Dec 1.30pm-4.30pm		-	
N'hampton 10 Jul 2.00pm-5.00pm		5 Mar 2.00pm-5.15pm		High Wycombe -		-	

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
		•			•		
Colchester 24 Nov 9.30am-1.00pm		30 Sep 9.30am-1.00pm		London 25 Nov 9.30am-1.00pm		-	
N'hampton -		19 Nov 9.30am-1.00pm		High Wycombe -		-	

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
		•			•		
Colchester				London			
24 Nov		30 Sep		25 Nov		-	
1.30pm-4.30pm		1.30pm-4.30pm		1.30pm-4.30pm			
N'hampton				High Wycombe			
-		14 Jul		-		-	
		2.00pm-5.15pm					

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
					•		
Colchester				London			
3 Dec		2 Mar		24 Nov		-	
9.30am-4.30pm		9.30am-4.30pm		9.30am-4.30pm			
N'hampton				High Wycombe			
26 Nov		20 Nov		-		-	
9.30am-5.00pm		9.30am-5.15pm					

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
		•		•	•	•	
Colchester 26 Mar 9.30am-1.00pm		12 Mar 9.30am-1.00pm		London 2 Apr 9.30am-1.00pm		-	
N'hampton -		11 Mar 9.30am-1.00pm		High Wycombe -		-	

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
		•		•	•		
Colchester 26 Mar 1.30pm-4.30pm		12 Mar 1.30pm-4.30pm		London 2 Apr 1.30pm-4.30pm		-	
N'hampton -		9 Dec 2.00pm-5.15pm		High Wycombe -		-	

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
	•	•		•	•		
Colchester 18 Sep 9.30am-4.30pm			London 2 Oct 9.30am-4.30pm			16 Oct 9.30am-4.30pm	
N'hampton -	28 Oct 9.30am-5.15pm		High Wycombe -				-

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
				•	•	•	
Colchester 2 Oct 9.30am-1.00pm			13 Feb 9.30am-1.00pm			London 11 Sep 9.30am-1.00pm	25 Sep 9.30am-1.00pm
N'hampton -	25 Feb 9.30am-1.00pm		High Wycombe 22 Sep 9.30am-1.00pm				-

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
				•	•		
Colchester 2 Oct 1.30pm-4.30pm		13 Feb 1.30pm-4.30pm		London 11 Sep 1.30pm-4.30pm		25 Sep 1.30pm-4.30pm	
N'hampton -		26 Jan 2.00pm-5.15pm		High Wycombe 8 Sep 2.00pm-5.15pm		5 Oct 2.00pm-5.15pm	

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
		•		•	•		
Colchester 18 Nov 9.30am-1.00pm		13 Mar 9.30am-1.00pm		London 17 Mar 9.30am-1.00pm		3 Apr 9.30am-1.00pm	
N'hampton 19 Mar 9.30am-1.00pm		27 Oct 9.30am-1.00pm		High Wycombe -		-	

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
		•		•	•		
Colchester 18 Nov 1.30pm-4.30pm		13 Mar 1.30pm-4.30pm		London 17 Mar 1.30pm-4.30pm		3 Apr 1.30pm-4.30pm	
N'hampton -		27 Oct 2.00pm-5.15pm		High Wycombe -		-	

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
				•	•		
Colchester 20 Oct 9.30am-1.00pm		16 Feb 9.30am-1.00pm		London 15 Oct 9.30am-1.00pm		-	
N'hampton -		11 Aug 9.30am-1.00pm		High Wycombe -		-	

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
				•	•		
Colchester			London				
20 Oct 1.30pm-4.30pm			16 Feb 1.30pm-4.30pm			15 Oct 1.30pm-4.30pm	
N'hampton			High Wycombe				
-			11 Aug 2.00pm-5.15pm			-	

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
				•	•		
Colchester			London				
1 Dec 9.30am-4.30pm			3 Mar 9.30am-4.30pm			19 Nov 9.30am-4.30pm	
N'hampton			High Wycombe				
16 Feb 9.30am-5.00pm			27 Feb 9.30am-5.15pm			-	

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
				•	•		
Colchester 2 Dec 9.30am-4.30pm		4 Mar 9.30am-4.30pm		London 20 Nov 9.30am-4.30pm		-	
N'hampton 17 Feb 9.30am-5.00pm		15 Jul 9.30am-5.15pm		High Wycombe -		-	

In-house Management Courses

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in-house course that's
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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
				•	•	•	•
Colchester				London			
9 Apr 9.30am-4.30pm		23 Jan 9.30am-4.30pm		5 Jun 9.30am-4.30pm		-	
N'hampton				High Wycombe			
-		27 Apr 9.30am-5.15pm		-		-	

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
		•		•	•	•	•
Colchester				London			
25 Nov 9.30am-1.00pm		13 Jan 9.30am-1.00pm		29 Apr 9.30am-1.00pm		-	
N'hampton				High Wycombe			
-		28 Apr 9.30am-1.00pm		-		-	

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
		•		•	•	•	•
Colchester 25 Nov 1.30pm-4.30pm		13 Jan 1.30pm-4.30pm		London 29 Apr 1.30pm-4.30pm		-	
N'hampton -		28 Apr 2.00pm-5.15pm		High Wycombe -		-	

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
•	•	•			•	•	•
Colchester 13 Mar 9.30am-4.30pm		1 Oct 9.30am-4.30pm		London 14 Oct 9.30am-4.30pm		23 Nov 9.30am-4.30pm	
N'hampton 23 Feb 9.30am-5.00pm		25 Mar 9.30am-5.15pm		High Wycombe 25 Nov 9.30am-5.15pm		-	

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 or 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

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 £.....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

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 (London £330) x 'Total Staff'	£
National membership @ £395 (London £415) 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 *	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		

* If you are booking on courses in High Wycombe, Ipswich, London or Milton Keynes please indicate if you wish to attend 'am' or 'pm' where this option is available.

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@mercias-group.co.uk
www.mercias-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@mercias-group.co.uk

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