2012 Training Programme

CPD Courses

from only £49 plus VAT

Professional Development Courses

from only £55 plus VAT

Mix and match...

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

Birmingham • Coventry • Solihull • Walsall • West Bromwich

A Wilmington Company

www.mercia-group.co.uk

Your local programme

Not only do you have access to a high quality CPD training programme near to you, there is also a programme of practical training for all members of your team.

Membership - three great options offering unbeatable value and flexibility!

Membership

Membership of a training group allows you to send as many staff as you wish on the courses at any venue included in the CPD and Professional Development course programmes outlined in this brochure - at no extra cost (on hands-on IT courses a small supplement will be charged). In addition to this you also receive many membership benefits:

- Unlimited access to a programme of 12 CPD courses online (see page 28) so if you can't make a course or a date it may be available online at no extra charge!
- Every quarter you will receive a PDF of our quarterly Audit and Tax Technical Update newsletter, helping to keep your team up to date with a summary of the changes in audit, accountancy and tax rules and regulations
- 25% discount for every place booked on our specialist courses and conferences
- 25% discount on our management training courses
- 25% discount on live and recorded webinars
- 25% discount on our online professional development courses
- 10% discount on our other products and services from file reviews to technical manuals to marketing products
- Attend any CPD course in other local programmes at the season ticket price of £49 per place

Fees

The membership fee for 2012 is £150 per firm plus £370 per partner and senior member of staff and £260 per trainee or junior member of staff*. You can pay by fixed monthly payments and you can join at any time – the fee will be pro rated to reflect the courses you have missed.

MembershipPLUS

MembershipPLUS allows you to attend Mercia courses nationwide; including our specialist courses and various one day conferences. You will receive all of the benefits of membership (as described left), plus:

- Unlimited places on CPD and Professional Development course programmes in other areas of the country at no extra cost
- Unlimited places on our specialist courses and one day conferences are included in your subscription and normally cost between £90 and £295 per place. (A £50 per delegate fee will be charged on full day courses and conferences where lunch is provided).
- Free access to recorded webinars

To view the wide range of courses that will be available to you and your team visit www.mercia-group.co.uk and select 'courses' or use your login if you are already registered.

Fees

The membershipPLUS fee for 2012 is £350 per firm plus £555 per partner and senior member of staff and £260 per trainee or junior member of staff*. You can pay by fixed monthly payments and you can join at any time – the fee will be pro rated to reflect the courses you have missed.

CPD membership

If you would prefer your membership only to cover CPD courses then this may be the perfect solution for you. As a CPD member you would be entitled to send as many senior staff as you wish on the courses included in the CPD course programme outlined within this brochure at no extra cost. In addition you will also receive:

- Unlimited access to a programme of 12 CPD courses online (see page 28) so if you can't make a course or a date it may be available online at no extra charge!
- A PDF of our quarterly Audit and Tax Technical Update newsletter, helping to keep your team up to date with a summary of the changes in audit, accountancy and tax rules and regulations
- 25% discount vouchers for places on our specialist courses and conferences – which normally cost between £90 and £295 per place. The number of vouchers will be equal to the number of partners and senior members of staff
- Attend any CPD course in other local programmes at the season ticket price of £49 per place

If you wish to send members of staff on the Professional Development courses, places can be booked on a pay as you go basis and the cost is as detailed on the individual course outlines.

Fees

The CPD membership fee for 2012 is £150 per firm plus £370 per partner and senior member of staff*. You can pay by fixed monthly payments and you can join at any time – the fee will be pro rated to reflect the courses you have missed.

**All staff involved in chargeable work should be included and not just those who will be attending courses. Any staff working 20 hours or less per week should be included as a half. Partners / principals / directors are treated as full time regardless of the number of hours worked.*

If you would like to renew your membership subscription, or subscribe for the first time, you now need to complete and return the application form on page 29. If before doing so, you would like to discuss the options available please contact Kay Sanders on 0116 2581200.

Pay as you go options

Flexible season ticket

10 or more places £49 plus VAT per place

6 – 9 places £60 plus VAT per place

1 – 5 places £95 plus VAT per place

Our flexible season ticket costs £490 plus VAT for 10 CPD places. Any additional courses cost just £49 plus VAT per place even if they are subsequently booked later in the programme. The season ticket is very flexible, you can send one person on 10 courses, 10 people on one course or any other combination – the choice is yours. You can even attend any venue!

For those practices who need less than 10 places, a season ticket for 6 to 9 places can be purchased at a cost of £60 plus VAT per place. Once again the places can be spread over the courses in whatever way you want – 6 places on one course, one place on 6 courses or any other combination.

A season ticket option is not available for our professional development courses or any of our specialist courses or conferences.

Individual courses

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

CPD courses

From £95 plus VAT per place

Course outlines are detailed on pages 5 to 8.

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

Professional development courses

From £55 plus VAT per place

These courses are designed to teach the basic skills required in a professional office and whilst they will generally be more suitable for trainees and other junior members of staff, some of the courses will be relevant for more experienced members of staff.

Prices are detailed on the individual course outlines on pages 15 to 26.

Online training

Digital CPD subscription

As a digital subscriber you will be given online access on a monthly basis to our selection of 12 popular CPD courses.

A list of the 12 courses available throughout 2012 is given on page 28. However if you were to subscribe during the year an up to date programme of courses available for the next 12 months can be found on our website at www.mercia-group.co.uk/digital

The cost of digital subscription is based upon the size of your practice and for 2012 is £250 per firm and £155 per partner and senior member of staff*.

If you would like to enrol as a digital subscriber you can do this either by using the application form on page 28 or by enrolling online.

Individual CPD courses online

The online CPD courses can also be purchased individually. The cost per course is based on the number of partners in your practice:

- Sole practitioner £60
- 2 – 4 partners £145
- 5 – 9 partners £270
- 10 and more partners £545

Webinars

We now offer an extensive programme of webinars – one hour live and interactive seminars online. The programme is planned on a rolling basis and an up to date list of forthcoming webinars can be found on our website at www.mercia-group.co.uk/webinars

Each webinar costs £75 plus VAT per participant or £225 plus VAT for three or more participants.

If you can't make the date of one of our live webinars, pre-recorded versions are available.

Online professional development courses

If it is not possible for a member of your team to attend one of the actual courses, due to timing, location or other factors, we now have some of our professional development courses available online.

For full details of the courses available and the cost please visit our website at www.mercia-group.co.uk/digital

If you would like to enrol on any of our CPD or Professional Development courses please use the booking forms at the back of the brochure or alternatively visit our website and book online. Our online courses should all be booked via our website.

REGISTERED CPD PROVIDER ACCA 1/1/2011 – 31/3/2012

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

Venues

Birmingham

1 Thistle Birmingham City, St Chad's, Queensway, Birmingham B4 6HY Tel: 0871 376 9005

2 Menzies Strathallan, 225 Hagley Road, Edgbaston, Birmingham B16 9RY Tel: 0121 455 9777

Coventry

1 Holiday Inn - Coventry M6, Jct.2, Hinckley Road, Coventry CV2 2HP Tel: 02476 587472

2 Hilton Coventry Hotel, Paradise Way, Walsgrave Triangle, Coventry CV2 2ST Tel: 02476 603000

Solihull

The Old Silhillians' Association Ltd, Memorial Clubhouse & Ground, Warwick Road, Copt Heath, Solihull, West Midlands B93 9LW Tel: 01564 777 680

Walsall

1 Holiday Inn - Birmingham (Great Barr), Birmingham M6, Jct.7, Chapel Lane, Great Barr, Birmingham B43 7BG Tel: 0121 386 7079

2 Walsall Football Club Limited, The Banks's Stadium, Bescot Crescent, Walsall, West Midlands WS1 4SA Tel: 01922 651418

West Bromwich

Park Inn Birmingham West, M5 Jct 1, Birmingham Road, West Bromwich, West Midlands B70 6RS Tel: 0121 609 9988

(For satellite navigation use the postcode B70 6TU, Europa Way)

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

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

CPD Course Programme

Birmingham	Coventry		Solihull		Walsall		West Bromwich
23 Feb [2] (pm)	6 Feb [1] (pm)	22 Feb [1] (pm)	2 Feb (pm)	-	5 Mar [2] (pm)	-	8 Feb (am & pm)
29 Feb [1] (am & pm)	14 Feb [1] (pm)	1 Mar [1] (pm)	5 Mar (pm)	-	21 Feb [2] (pm)	-	16 Feb (am & pm)
20 Mar [1] (pm)	12 Mar [1] (pm)	22 Mar [1] (pm)	14 Mar (pm)	-	21 Mar [2] (pm)	-	5 Mar (am & pm)
30 Apr [1] (am & pm)	3 Apr [1] (pm)	16 Apr [1] (pm)	4 Apr (pm)	23 Apr (pm)	19 Apr [1] (pm)	1 May [2] (pm)	17 Apr (am & pm)
16 May [2] (am)	22 May [1] (pm)	-	28 May (pm)	-	30 May [2] (pm)	-	29 May (am & pm)
18 Jun [2] (pm)	19 Jun [1] (pm)	-	21 Jun (pm)	-	12 Jun [1] (pm)	-	14 Jun (pm)
26 Jun [1] (am & pm)	14 Jun [1] (pm)	25 Jun [1] (pm)	28 Jun (pm)	-	21 Jun [2] (pm)	-	20 Jun (am & pm)
12 Sep [1] (am & pm)	17 Sep [1] (pm)	26 Sep [2] (pm)	5 Sep (pm)	13 Sep (pm)	10 Sep [2] (pm)	19 Sep [1] (pm)	18 Sep (am & pm)
27 Sep [1] (am & pm)	10 Sep [1] (pm)	22 Oct [1] (pm)	24 Sep (pm)	-	25 Oct [2] (pm)	-	24 Oct (am & pm)
10 Oct [1] (pm)	17 Oct [1] (pm)	5 Nov [2] (pm)	23 Oct (pm)	-	16 Oct [2] (pm)	29 Oct [1] (pm)	1 Nov (am & pm)
8 Nov [1] (am & pm)	14 Nov [1] (pm)	28 Nov [2] (pm)	27 Nov (pm)	3 Dec (pm)	6 Nov [2] (pm)	29 Nov [1] (pm)	13 Nov (am & pm)
27 Nov [2] (pm)	11 Dec [1] (pm)	-	13 Dec (pm)	-	3 Dec [2] (pm)	-	12 Dec (pm)
9.15am - 12.15pm 2.30pm - 5.30pm	3.30pm - 6.30pm		3.30pm - 6.30pm		2.00pm - 5.00pm		9.15am - 12.15pm 2.30pm - 5.30pm

Mercia reserves the right to vary the published programme

Audit Update and Current Issues

Speaker: Andrew Güntert, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

- Be aware of Government and EU proposals for the future of Auditing in the UK
- Be aware of relevant Auditing Standards, Practice Notes, Technical Releases and other audit pronouncements issued since the previous update course, and understand the problems which have arisen from the implementation of the Clarified ISAs
- Understand which pronouncements affect them and the action that should be taken
- Be aware of common problem areas in the audit of owner managed businesses and how to avoid them.

CONTENT

- Clarified ISAs: A review of the problems and pitfalls identified as a result of using the Clarified ISAs and practical guidance on how these can be overcome
- Latest guidance on owner managed business audits
- Revisions to Ethical Standards
- EC Proposals on the future of auditing and legislative plans published by BIS
- POB's annual report and QAD/ACCA/AIU feedback from visits

CPD HOURS: 3 (Audit related: 3)

Birmingham
23 Feb (pm)

Walsall
5 Mar (pm)

Coventry
6 Feb (pm)
22 Feb (pm)

West Bromwich
8 Feb (am & pm)

Solihull
2 Feb (pm)

PAYE, Benefits and NI Update

Speaker: Mark Morton, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

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

CONTENT

The course will include:

- A review of new developments
- A review of current compliance issues
- Benefit in kind problem areas
- Salary sacrifice and planning
- Travelling and subsistence
- Other topical issues

CPD HOURS: 3

Birmingham
29 Feb (am & pm)

Walsall
21 Feb (pm)

Coventry
14 Feb (pm)
1 Mar (pm)

West Bromwich
16 Feb (am & pm)

Solihull
5 Mar (pm)

Tax Planning for Retirement

Speaker: Gerry Hart, Gerry Hart Associates Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

There are many tax saving opportunities and issues which have particular relevance to clients in or approaching retirement. The complete picture will be covered in this course - from the perspective of a large range of clients who need to plan for this stage in their lives.

CONTENT

This course will include:

- Tax problems associated with retirement
- Creating a strategy
- Tax efficient investments
- Maximising pension benefits
- Exit routes from a family company or OMB
- Business succession planning
- CGT planning on retirement
- Tax planning on emigration
- The family home
- IHT mitigation

CPD HOURS: 3

Birmingham
20 Mar (pm)

Walsall
21 Mar (pm)

Coventry
12 Mar (pm)
22 Mar (pm)

West Bromwich
5 Mar (am & pm)

Solihull
14 Mar (pm)

Timings vary according to the venue. See pages 3-4 for details.

Accountancy Update and Current Issues

Speaker: John Welsford

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

On completion of the course, participants will:

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

CONTENT

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

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

CPD HOURS: 3 (Audit related: 3)

Birmingham
30 Apr (am & pm)

Coventry
3 Apr (pm)
16 Apr (pm)

Solihull
4 Apr (pm)
23 Apr (pm)

Walsall
19 Apr (pm)
1 May (pm)

West Bromwich
17 Apr (am & pm)

Taxation of Property Transactions

Speaker: Andrew Burgess, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

Land and buildings come in all shapes and sizes and are used for many different purposes. Some people buy and sell, some develop, some use them as investments or indeed as a place to live. From a tax perspective all areas of tax can impinge on the property world.

This course provides an overview of a number of key direct tax issues relating to property. It will not cover VAT issues.

CONTENT

Buying and selling property – is it a trade?

- What are the factors that determine a trade?
- How important is intention?
- Why is presentation important?

Capital transactions in land

- How do the anti-avoidance provisions operate?
- What transactions might be caught?

Structures for property transactions

- What options can be considered for carrying out property development and letting?

Commercial property

- Should property being used in a business be held inside or outside the business vehicle?
- Why is there a potential conflict between CGT and IHT?

Domestic property

- A reminder of key issues on CGT main residence relief
- Options for passing down the family home
- Issues on property letting

CPD HOURS: 3

Birmingham
16 May (am)

Coventry
22 May (pm)

Solihull
28 May (pm)

Walsall
30 May (pm)

West Bromwich
29 May (am & pm)

Charities: Current Issues

Speaker: David Gallagher, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

Accounting for charities is subject to continual change. Recent developments include legislative changes as well as regulatory developments.

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

CONTENT

- Recent regulatory developments and Charity Commission publications
- Charitable Incorporated Organisations
- Accounting issues including a revised SORP following the publication of FRSME and FRSPBE
- Audit and assurance issues including independent examinations, whistle blowing and clarified ISAs
- Topical tax issues affecting charities

CPD HOURS: 3 (Audit related: 3)

Birmingham
18 Jun (pm)

Coventry
19 Jun (pm)

Solihull
21 Jun (pm)

Walsall
12 Jun (pm)

West Bromwich
14 Jun (pm)

Timings vary according to the venue. See pages 3-4 for details.

Corporation Tax Refresher

Speaker: Pat Nown or Phil Williams, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course will review some of the specific areas of taxation applicable only to companies. It will include the position for individuals where relevant in their position as shareholders and directors.

CONTENT

Topical developments and changes ahead

Matters affecting the corporation tax charge

- Associated companies
- Close Investment companies
- Other developments

Loans and trading debts

- Loan relationships principles
- Loans and trade debts write offs
- Loans between company and participator

Intangible asset regime

- Principles
- Goodwill write off - is it available?
- Rollover relief

Profit extraction

- Current issues

Company tax administration

- Quarterly accounting
- Selected points of interest

CPD HOURS: 3

Birmingham
26 Jun (am & pm)

Coventry
14 Jun (pm)
25 Jun (pm)

Solihull
28 Jun (pm)

Walsall
21 Jun (pm)

West Bromwich
20 Jun (am & pm)

Finance Act 2012

Speaker: Phil Williams or Pat Nown, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

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

CONTENT

Changes to:

- Personal tax
- Employee tax
- Capital taxes
- Business and corporate tax
- VAT
- Other legislative changes relevant to 2012/13 tax year

CPD HOURS: 3

Birmingham
12 Sep (am & pm)

Coventry
17 Sep (pm)
26 Sep (pm)

Solihull
5 Sep (pm)
13 Sep (pm)

Walsall
10 Sep (pm)
19 Sep (pm)

West Bromwich
18 Sep (am & pm)

The Reporting Requirements of Small Companies

Speaker: Phil Frost, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

This course considers the many issues arising from the different rules that relate to the preparation of accounts of small private companies and groups.

CONTENT

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

CPD HOURS: 3 (Audit related: 3)

Birmingham
27 Sep (am & pm)

Coventry
10 Sep (pm)
22 Oct (pm)

Solihull
24 Sep (pm)

Walsall
25 Oct (pm)

West Bromwich
24 Oct (am & pm)

Timings vary according to the venue. See pages 3-4 for details.

VAT Update and Problem Areas

Speaker: Neil Warren,
Warren Accountancy Services

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The world of VAT is constantly evolving as the impact of the global economy, complex case law and staff reductions in HMRC create challenges and problems for practitioners on almost a daily basis.

It is very important that practitioners ensure clients are fully aware of the impact of VAT changes, not only to keep on the right side of HMRC but also to take advantage of VAT saving opportunities that become available.

CONTENT

This seminar will:

- review all major changes in VAT over the last twelve months
- consider HMRC disclosure opportunities and what they mean in practice
- give tips and advice on the flat rate scheme
- provide tax saving tips on many aspects of VAT
- consider important VAT cases in the last 12 months
- consider potential pitfalls that need to be considered by practitioners in relation to partial exemption and land and property transactions
- review important issues with the penalty regime and correction of errors

Most topics will be illustrated with practical examples based on actual situations that the presenter has encountered within his VAT consultancy practice.

CPD HOURS: 3 (Audit related: 1)

Birmingham
10 Oct (pm)

Coventry
17 Oct (pm)
5 Nov (pm)

Solihull
23 Oct (pm)

Walsall
16 Oct (pm)
29 Oct (pm)

West Bromwich
1 Nov (am & pm)

Topical Tax Issues

Speaker: Dean Wootten, Online Tutors Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 3

Birmingham
8 Nov (am & pm)

Coventry
14 Nov (pm)
28 Nov (pm)

Solihull
27 Nov (pm)
3 Dec (pm)

Walsall
6 Nov (pm)
29 Nov (pm)

West Bromwich
13 Nov (am & pm)

Audit and Non Audit Reports: Avoiding the Pitfalls

Speaker: Jeremy Williams, Mercia Group Ltd

£95 plus VAT per place
From £49 plus VAT (season ticket)
No charge for members

OBJECTIVES

The course will review a variety of audit and non audit reports, including the requirements of the Clarified ISAs (UK & Ireland), the Companies Act 2006 and other legislation and ICAEW Technical Releases which are considered to be good practice. The course will consider both what is required to be done and practical solutions to the typical problems which arise.

CONTENT

Amongst the topics to be covered will be:

- Statutory Audit Reports:
  - The principles and problems of reporting under ISAs 700, 705 and 706 and the Companies Act 2006
  - The specific requirements of ISA 570 Going Concern
  - Problems arising under such ISAs as ISA 510 Opening Balances, ISA 710 Comparatives and ISA 600 Group Accounts
- Various other audit reports and guidance as included in various APB Bulletins including:
  - Reports for Short Accounting Periods
  - Reports on Abbreviated Accounts
  - Reports on Summary Financial Statements
- Other statutory reporting areas including charities, pension schemes, LLP and academies
- Overview of ICAEW Guidance on avoiding risk when an auditor or accountant is requested to report to a third party
- Reporting on audit exempt companies:
  - General principles for reporting on compilation engagements
  - Reporting on audit exempt incorporated entities
  - Reporting on unincorporated entities
  - Developments in Assurance Reporting

CPD HOURS: 3 (Audit related: 3)

Birmingham
27 Nov (pm)

Coventry
11 Dec (pm)

Solihull
13 Dec (pm)

Walsall
3 Dec (pm)

West Bromwich
12 Dec (pm)

Timings vary according to the venue. See pages 3-4 for details.

Speakers

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 his home town, Sheffield. He was the midlands regional director of Financial Training before joining Mercia in 2001. He lectures to the accounting profession and to those in industry and commerce on accounting, auditing, and related legal and regulatory topics as well as specialising in charity and property accounting and international accounting standards.

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

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

Gerry Hart
Gerry Hart is an experienced Chartered Tax Adviser who currently provides technical tax support to other professional advisers such as accountants and solicitors. He is also a prolific lecturer on a variety of tax subjects, with an enthusiastic style ensuring that delegates get the most out of the presentation. Over the years he has created and developed several tax practices, including The Tax Team which he formed in 1994 and sold to H & R Block in 1997; he was then Head of UK Operations for nearly five years. Gerry created the UK Tax Congress, an annual event held at Wembley Conference Centre in the 1980's. He was the 1995/96 National President of the Chartered Institute of Taxation and founder chairman of the Sussex Branch.

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

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

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

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

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

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

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

Professional Development Training

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

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

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

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

How much do these courses cost?

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

For membership and membershipPLUS, professional development courses are included in your annual membership subscription. There is an IT supplement of £20 plus VAT per half day and £30 plus VAT per full day for all hands-on IT courses. This will be invoiced separately at the time of booking on the course.

For CPD members, these courses can be used to supplement your training needs. The cost of attending is indicated on each course outline.

For further details on membership please refer to page 1.

... or individual courses from £55 plus VAT per place

If you decide membership is not for you, these courses can be booked on an ad hoc basis. Prices start from £55 plus VAT per participant and depend upon the duration and level of the course. Prices per participant are detailed on each course outline.

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

Online professional development courses

If it is not possible for a member of your team to attend one of the actual courses, there may be an online version available. Courses available online are marked with an ' on the outline. The cost of an annual subscription for each course starts from £150 per firm. Full details can be found on our website at www.mercia-group.co.uk/digital

Venues

Birmingham

Hotel IBIS Birmingham City Centre, Ladywell Walk, Birmingham B5 4ST
Tel: 0121 622 6010

or

Menzies Strathallan, 225 Hagley Road, Edgbaston, Birmingham B16 9RY
Tel: 0121 455 9777

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

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

Professional Development Course Programme

Mercia reserves the right to vary the published programme

	Birmingham		
am	25 Jan	18 Jun	-
2.5 days	25-27 Jan	18-20 Jun	-
full day	13 Feb	10 Sep	24 Sep
full day	14 Feb	11 Sep	25 Sep
2 days	15-16 Feb	12-13 Sep	26-27 Sep
full day	21 Feb	7 Nov	-
am	27 Feb	1 Oct	-
pm	27 Feb	1 Oct	-
full day	15 Mar	30 Mar	-
full day	26 Mar	29 Oct	-
full day	27 Mar	30 Oct	-
am	28 Mar	31 Oct	-
pm	28 Mar	31 Oct	-
full day	25 Jun	11 Oct	-
am	26 Jun	12 Oct	-
pm	26 Jun	12 Oct	-

9.30am - 1.00pm
2.00pm - 5.00pm

Continued >>

Venues

Birmingham

Hotel IBIS Birmingham City Centre, Ladywell Walk, Birmingham B5 4ST
Tel: 0121 622 6010

or

Menzies Strathallan, 225 Hagley Road, Edgbaston, Birmingham B16 9RY
Tel: 0121 455 9777

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

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

Professional Development Course Programme

Timings

Mercia reserves the right to vary the published programme

		Birmingham		
	full day	6 Feb	8 Nov	-
	full day	7 Feb	9 Nov	-
	am	17 Feb	14 Sep	28 Sep
	pm	17 Feb	14 Sep	28 Sep
	am	17 May	29 May	-
	pm	17 May	29 May	-
	full day	6 Sep	5 Oct	-
	am	5 Sep	4 Oct	-
	pm	5 Sep	4 Oct	-

	full day	22 Feb	-	-
	full day	28 May	6 Jul	-

	full day	12 Jan	6 Dec	-
	full day	1 Mar	-	-
	full day	2 Mar	13 Nov	-
	full day	12 Nov	-	-

9.30am - 1.00pm
2.00pm - 5.00pm

How to Audit Series

£275 plus VAT per place
No charge for members (except CPD members)

WHO SHOULD ATTEND

This course is designed to put theory into practice. It is ideal for anyone who has recently become involved or is about to become involved in audits and has 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 auditing methodologies.

‘How to Audit’ Bank and Cash

OBJECTIVES

Participants will have reviewed the audit evidence available for bank and cash and made effective use of it to prove the audit objectives.

CONTENT

Introduction to bank and cash, objectives of the section and main audit areas.

Review of the various sources of audit evidence available.

Audit of bank reconciliation. Discovery of window-dressing and therefore an adjustment is required. Covers how to deal with adjustments and points for partners attention.

Consideration of audit work on other accounts (deposits account, loan account, foreign currency and petty cash).

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

‘How to Audit’ Debtors

OBJECTIVES

Participants will understand the various methods available to test debtors and the suitability of each in differing circumstances.

CONTENT

Introduction to debtors, objectives of the section and main audit areas.

Review of the possible analytical procedures which could be used in connection with debtors.

Debtors Circularisation. Participants reconcile circularisation replies using sales invoice listing, cash received after date and information on credit note provisions and bad debts. Participants complete the debtors confirmation working paper and the confirmation results summary.

Introduction to audit of bad debts, consideration of cut off, credit note provision, other debtors and prepayments.

Completion of trade debtors schedule, lead schedule, cross-referencing of whole section and completion of Audit Programme.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

‘How to Audit’ Creditors

OBJECTIVES

Participants will understand the objective which needs to be proved when testing creditors and the ways to gather sufficient evidence.

CONTENT

Introduction to creditors, objective of the section and main audit areas.

Review of the possible analytical procedures which could be used in connection with creditors.

Creditors Statement Reconciliation. Participants reconcile statements to the clients manual purchase ledger and complete the creditors reconciliation working paper, summarise their results and draw a conclusion.

Working papers for the following areas are already on the participant’s files and the audit work is discussed regarding cut-off, search for unrecorded liabilities, accruals and other creditors.

Leases and Hire Purchase. Explanation of the treatment under FRSSE via an example.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

‘How to Audit’ Fixed Assets

OBJECTIVES

Participants will gain an understanding of the audit objectives to be proved and the evidence available for fixed asset testing.

CONTENT

Introduction to fixed assets, objectives of the section and main audit areas.

Participants are given the client’s Fixed Asset lead schedule, working papers and relevant invoices plus extractions from the minutes and the repairs and maintenance account, and physical verification schedule. They are required to audit the section updating the Fixed Asset register in the process. Several errors are discovered giving further experience in scheduling of potential adjustments.

Review of case study and any points arising.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

‘How to Audit’ Stock

OBJECTIVES

Participants will cover the key issues concerning stock and how to effectively gather evidence to gain assurance on those areas.

CONTENT

Introduction to the audit of stock, objectives of the section and audit work. Emphasis is placed on the high risk nature of the audit area.

Stock take attendance. Participants have the completed documentation for WJK Ltd on file and the procedure is discussed.

Participants will be given the results of a stock take attendance sheet and expected to follow these through to the final sheets, investigating any errors.

Valuation. A short talk is given on valuation methods, cost and audit work. The case study will then be used to apply the appropriate method.

Use will be made of lecture examples and practical work based on the case study – Woolly Jumpers Knitwear Ltd.

CPD HOURS: 15

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

Birmingham
25-27 Jan
18-20 Jun

Please note: This course starts in the afternoon on the first day.

Auditing: First Principles

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

The course is also suitable for any member of staff wanting a basic revision of current auditing standards and methodologies.

OBJECTIVES

Participants will understand the basic principles of auditing including the requirements of statements of auditing standards. The course will provide an overview of the key aspects of the audit process.

CONTENT

What is an audit and why do we audit? Discussion of the APB definition of an audit (including ethical aspects of auditor independence and integrity) and the reasons why audits are conducted.

Explanations of the following areas (matching reference to the applicable auditing standards):

- Planning, controlling and recording
- Accounting systems and internal controls
- Audit evidence (including how to gather and record it)
- Reporting

The course will be a mixture of lecturing, discussions and exercises to ensure the participants understand the practical principles involved.

CPD HOURS: 3

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

Birmingham
25 Jan (am)
18 Jun (am)

Principles of Bookkeeping

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

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

Participants will be shown how to:

- Open accounts for individual transactions
- Post entries to t-accounts
- Record cash and credit transactions
- Extract a trial balance
- Preparation of a profit and loss account and balance sheet

CPD HOURS: 6

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

Birmingham
13 Feb
10 Sep
24 Sep

Bookkeeping: The Next Stage

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

By the end of the course participants will be able to make common year-end adjustments.

CONTENT

Participants will be introduced to:

- Accruals
- Prepayments
- Bad debts
- Depreciation
- Fixed asset disposals
- Stock

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

CPD HOURS: 6

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

Birmingham
14 Feb
11 Sep
25 Sep

Bookkeeping Case Study

£220 plus VAT per place
No charge for members (except CPD members)

WHO SHOULD ATTEND

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

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

Daybooks

OBJECTIVES

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

CONTENT

Participants will gain experience of manual bookkeeping through writing up:

- Sales daybook from sales invoices
- Purchase daybook from purchase invoices
- Cashbook receipts from paying-in slips bacs remittance advices
- Cashbook payments from cheque book stubs and bacs submission report
- Petty cash book from vouchers and bank receipts

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

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

Ledgers

OBJECTIVES

By the end of the course participants will have had practical exposure to sales and purchase 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
- Extracting lists of balances

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

Balancing Off

OBJECTIVES

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

CONTENT

Participants will gain experience of manual bookkeeping through:

- Posting from daybooks into the nominal ledger
- Balancing off accounts
- Reconciling control accounts with sales and purchase ledger balances

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

ETB, Journals and Final Accounts

OBJECTIVES

By the end of the course participants will have had practical exposure to the preparation of journals for year end adjustments (including accruals, prepayments, correction of posting errors, depreciation, a disposal and stock) and completion of an extended trial balance sheet and profit on a loss account 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
- Drafting a trading and profit and loss account and balance sheet

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

CPD HOURS: 12

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

Birmingham
15-16 Feb
12-13 Sep
26-27 Sep

Accounts Preparation Skills

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Preparing accounts from source records is fundamental to all accounts staff.

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

OBJECTIVES

At the end of the day participants will have prepared a set of accounts, together with supporting working papers. This will be undertaken by using both manual books and records and also computerised accounting records.

CONTENT

- There will be little formal lecturing on this course. Participants will be presented with a set of records which are partially complete including extracts of day books, invoices, cheque book stubs etc. They are then required to participate in the creation of a work plan and follow this through in order to prepare the accounts
- Participants are encouraged to work at their own pace and individual attention will be given as required
- The course will incorporate some use of spreadsheets for analysing the cashbook transactions and preparing lead schedules
- Participants will review the draft accounts (before any adjustments have been posted) to identify unusual items. Relevant adjustments will then be calculated and issues noted for discussion with the client
- Following discussions with the client, all adjustments will be posted by the completion of an extended trial balance on a spreadsheet
- The case study will then be revisited, now with the client using computerised records to demonstrate a different way of recording transactions and the main problem areas which may be encountered. Analysis and reconciliations will be performed as necessary

CPD HOURS: 6

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

Birmingham
21 Feb
7 Nov

Charities: An Introduction

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

It is not suitable for anyone with extensive experience of such assignments who should consider attending "Charities : Key Problem Areas" or "Charities: Current Issues".

OBJECTIVES

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

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

CONTENT

- Overview of charity legislation for unincorporated and incorporated charities
- The accounting and reporting requirements of Charities Act, Companies Act and SORP 2005
- Fund accounting
- The Statement of Financial Activities and other accounting requirements
- Recognition of incoming resources
- The trustees' report
- The role of the Independent Examiner
- Small charities

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

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

Birmingham
27 Feb (am)
1 Oct (am)

Money Laundering: An Introduction for New Starters

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

Participants who have previously attended a money laundering training session, even if this was with a previous employer, will derive little benefit from this course.

OBJECTIVES

This course will cover the definition of money laundering, how it arises, how it is detected, what to do if you suspect it and what procedures should be in place to prevent and detect it.

CONTENT

The following areas will be covered:

- How is money laundering committed?
- Indications of money laundering
- Accountants' responsibilities
- Prevention
- Auditors' responsibilities and ISA+ 240, ISA+ 250 and Practice Note 12
- Reporting requirements, particularly reporting to SOCA

The course will be a combination of lecturing, discussions and short questions to illustrate the points and to practise identifying the key issues.

CPD HOURS: 3

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

Birmingham
27 Feb (pm)
1 Oct (pm)

The Audit and Accountancy Update / Refresher

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

The course will be essential for those who need to keep their technical knowledge up to date (semi-senior level and above) who would value a practical update and refresher of both auditing and accounting.

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 6

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

Birmingham
15 Mar
30 Mar

Company Accounting Problems

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Meeting the accounting and disclosure requirements for limited company accounts can be particularly difficult in two situations. This is where either there are changes in company law and accounting standards or where the company undertakes a transaction which, though not rare, only occurs occasionally. This course is designed to highlight the common problem areas so as to ensure less time is wasted on "real" client assignments.

The course will be suitable for staff involved with the preparation of company accounts. It would be most beneficial to participants who have been involved in such assignments for between 18 and 36 months.

OBJECTIVES

This course assumes a basic understanding of company financial statements. The course highlights common problems with completeness and adequacy of disclosure.

CONTENT

The course consists of a mixture of formal lecturing, case studies and discussions designed to highlight a range of common disclosure and accounting errors. These would include situations such as a revaluation in the year, disposal of a revalued asset, prior year adjustments, provisions, leases and directors' interests and emoluments.

The course also covers:

- Companies Act, SSAP and FRS disclosure requirements
- Small company exemptions and the FRSSE
- Provisions and contingencies
- Director disclosures and related party disclosures
- Revaluations
- Prior Year Adjustments
- Revenue Recognition

CPD HOURS: 6

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

Birmingham
26 Mar
29 Oct

Practical Audit Problems

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is intended for those staff who have a basic knowledge of auditing and who are at the stage where they have to make decisions as to how to obtain sufficient audit evidence to prove a particular assertion or assertions.

The course will be suitable for audit assistants and seniors who have responsibility for preparing audit files up to manager review stage, and will generally be appropriate for those who have completed between 12 and 36 months in the profession. It is unlikely to be useful for managers and staff who have a greater experience in audit fieldwork.

This one day course incorporates material and exercises from the half day course "Auditing the Difficult Areas" and is designed as a more in-depth alternative to that course. Participants will derive little benefit from attending both courses.

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

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

Birmingham
27 Mar
30 Oct

Effective Small Company Audits

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

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

CONTENT

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

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

CPD HOURS: 3

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

Birmingham
28 Mar (am)
31 Oct (am)

Efficient File Completion

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

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

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

CONTENT

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

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

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

CPD HOURS: 3

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

Birmingham
28 Mar (pm)
31 Oct (pm)

Understanding Company Accounts

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

Alternatively, the course will be useful for anyone wanting a refresher on company accounts disclosures or is unfamiliar with UK GAAP and disclosures having studied under international standards.

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 6

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

Birmingham
25 Jun
11 Oct

Understanding Analytical Procedures

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

- What are analytical procedures? An overview of the various stages and how the audit benefits from effective use of analytical review
- Analytical procedures (ISA +520) focusing on the field work incorporating:
  - trend analysis
  - ratio analysis
  - reasonableness tests
  - proof in total

The course will be broken down into convenient sections and mini case studies / exercises will be used to ensure participants understand how to apply analytical techniques in practice.

CPD HOURS: 3

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

Birmingham
26 Jun (am)
12 Oct (am)

Audit Exemption and Abbreviated Accounts

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Many small companies, that no longer require an audit, still appoint accountants to help them prepare financial statements in accordance with accounting standards and the Companies Act 2006. This often also includes the preparation of abbreviated accounts. Whilst carrying out the preparation of accounts, the company may require other services from the accountant including some level of assurance on their financial statements. Whilst the purpose of this course is not to examine such services in detail, the principles involved are introduced. To provide such services all staff working on small and audit exempt companies firstly need to understand the legal requirements and how these assignments should be approached and secondly the practicalities involved. The course is essential for anyone wishing to gain an introduction to the required approach for these types of entity. The relevance of the course will depend upon participants practical experience, however, as a guideline, it will be suitable for those who have worked between 10 and 24 months in the profession.

OBJECTIVES

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

CONTENT

Formal introductions to abbreviated accounts and audit exempt companies covering:

- Eligibility
- Types of accounts
- Reports of auditors and accountants
- Problem areas
- Introduction to accounts' assurance assignments

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

CPD HOURS: 3

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

Birmingham
26 Jun (pm)
12 Oct (pm)

Personal Tax 1

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 6

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

Birmingham
6 Feb
8 Nov

Business Tax 1

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

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

CPD HOURS: 6

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

Birmingham
7 Feb
9 Nov

Introduction to PAYE and NI

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

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

CONTENT

The course will include:

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

CPD HOURS: 3

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

Birmingham
17 Feb (am)
14 Sep (am)
28 Sep (am)

Introduction to VAT

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will include:

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

CPD HOURS: 3

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

Birmingham
17 Feb (pm)
14 Sep (pm)
28 Sep (pm)

P11Ds / Benefits

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

OBJECTIVES

To familiarise participants with the calculation of a wide range of benefits together with a review of recent developments/changes in practice or the legislation.

CONTENT

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

CPD HOURS: 3

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

Birmingham
17 May (am)
29 May (am)

Capital Allowances

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will include:

- Assets and expenditure qualifying for capital allowances
- Existing allowance rules
- Problem areas

CPD HOURS: 3

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

Birmingham
17 May (pm)
29 May (pm)

General Tax Update for Accounts Staff

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and who have already attended other Intermediate level courses and wish to be kept up to date with the recent legislative changes. (This course is NOT intended for anyone who has attended the 2012 CPD Finance Act session.)

OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 6

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

Birmingham
6 Sep
5 Oct

Tax Issues Arising from Accounts Review

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Seniors and staff who are responsible for the accounts and preparation of draft tax computations. As a guide it will be suitable for those who have worked at least 24 months in the profession.

Participants will therefore need to be familiar with the format of company accounts. The course will deal with taxation issues identified from the preparation and review of accounts.

OBJECTIVES

To enable participants to identify potential tax issues when reviewing a set of accounts.

This course will consider the taxation matters that need to be considered both during the accounts preparation and when preparing the draft corporation tax computation.

CONTENT

The course will include :

- A review of corporation tax charging provisions
- Trading income computation considerations
- Capital allowances and recent developments
- Associated companies
- Loans to participators
- National Insurance issues
- Case studies may be used where appropriate

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

CPD HOURS: 3

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

Birmingham
5 Sep (am)
4 Oct (am)

VAT Problem Areas for Accounts Staff

£55 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

This course is suitable for those participants who have an understanding of VAT and who would like to be able to give clients assurance on VAT matters. As a guide it will normally be suitable for those participants who have been in practice for between 24 and 36 months. It is not suitable for partners or managers with extensive experience in VAT matters.

OBJECTIVES

The aim of the course is to ensure that participants can deal confidently with day to day VAT issues. The course highlights some of the key areas people get wrong when completing or reviewing their clients VAT records.

CONTENT

- Review of day to day issues, such as credit notes, bad debts, part exchanges, entertaining costs, vehicles and related expenses, etc
- Review of the second hand margin schemes
- Review of the Flat rate scheme
- Issues relating to the increase in the standard rate of VAT
- Case studies and quizzes may be used to illustrate key areas

CPD HOURS: 3

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

Birmingham
5 Sep (pm)
4 Oct (pm)

Communication: The Essential Skills

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

CONTENT

The course will cover:

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

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

CPD HOURS: 6

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

Birmingham
22 Feb

How to be an Effective Senior

£110 plus VAT per place
No charge for members
(except CPD members)

WHO SHOULD ATTEND

Being able to manage ourselves and our relationships with colleagues and clients are as important as having the appropriate technical skills.

The course is ideal for those about to become or who have recently become seniors and are starting to take responsibility for jobs and other members of staff.

The relevance of the course will depend upon participants' level of responsibility and practical experience. As a guideline however, it is unlikely to be appropriate for those with less than two years experience in the profession.

OBJECTIVES

At the end of the course participants will be more aware of the importance of managing themselves and others and have gained an insight into how this can be achieved.

CONTENT

- Examination of the role and skills required of the senior
- Communication skills – review of the barriers to effective communication and how they can be overcome
- One to one training – introduction to the skills followed by an exercise whereby participants have the opportunity to put these skills into practice
- An introduction to time management skills
- Group skills - use of a management game to illustrate how groups make decisions and how they can be influenced

CPD HOURS: 6

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

Birmingham
28 May
6 Jul

Sage 50: Set Up and Processing Cycles

£140 plus VAT per place
£30 plus VAT for members
(except CPD members)

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

The core stages of the processing cycle, are also covered, including monthly reconciliations and other month end routines.

CONTENT

- Overview of Sage and Sage products
- Key features of Sage 50
- Company set-up and key settings
- Nominal ledger records and Chart of Accounts
- Customer/Supplier records and opening balances
- Posting routines and allocation procedures
- Bank and VAT reconciliations
- Recurring entries and other journals
- Fixed assets register and depreciation
- Month end routines

Numbers limited to 12 participants

CPD HOURS: 6

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

Birmingham
12 Jan
6 Dec

Practical Use Of Excel (v.2010)

£140 plus VAT per place
£30 plus VAT for members
(except CPD members)

WHO SHOULD ATTEND

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

Users upgrading from Excel 2000, Excel XP or Excel 2003 in particular will find this course of use. This course will also be suitable for users of v. 2007.

Please note that there is an alternative course for users of Excel 2003 and earlier versions.

Current version used on this course: Excel 2010

OBJECTIVES

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

CONTENT

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

Participants may bring along a USB device if they wish to save copies of their worksheets.

Numbers limited to 12 participants

CPD HOURS: 6

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

Birmingham
1 Mar

Sage 50: The Advanced Modules

£140 plus VAT per place
£30 plus VAT for members
(except CPD members)

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

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

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

CONTENT

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

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

Numbers limited to 12 participants

CPD HOURS: 6

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

Birmingham
2 Mar
13 Nov

Practical Use of Excel (v.2003)

£140 plus VAT per place
£30 plus VAT for members
(except CPD members)

WHO SHOULD ATTEND

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

Users upgrading from Excel 97, Excel 2000 or Excel XP may also find this course of use. **Please note that there is an alternative course for Office 2007 and 2010 users. Current version used on this course is Excel 2003.**

OBJECTIVES

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

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

CONTENT

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

Numbers limited to 12 participants

CPD HOURS: 6

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

Birmingham
12 Nov

Webinars

live and interactive one hour CPD

An effective training solution that combines technological innovations with Mercia's wealth of experience.

- Our live and interactive webinars, are streamed directly to your desktop via the internet, allowing you to obtain valuable training from the comfort of your own home or office, whilst maximising your working time
- The webinars feature experienced presenters and delegates can interact with them by asking text based questions. A recording is available to watch again for one month
- Course notes are downloadable from the online seminar site
- Full IT technical support is available from experienced technicians
- If you can't make the live webinar, recordings are also available

Each webinar costs £75 plus VAT per participant or £225 plus VAT for three or more participants*

25% discount for members and digital subscribers

*for 20 or more participants please contact kay.sanders@mercia-group.co.uk

To view upcoming courses or to book online visit www.mercia-group.co.uk/webinars

CPD Courses Online

During 2012 we will be offering the following programme of CPD courses online. All members will be given access to these courses as part of their membership fee and digital subscribers will be given access to those that fall within their subscription period. Anyone wishing to purchase individual courses can do so through our website at **www.merica-group.co.uk**

Details of courses available in 2013 will be added to our website throughout the year but if you need any further information on any of our digital options please contact Kay Sanders on 0116 2581200.

VAT Update and Problem Areas
January 2012

The Tax Man Cometh – Handling Revenue Enquiries
February 2012

Detecting Fraud and Advising on Preventing Fraud
March 2012

Audit Update and Current Issues
April 2012

Accountancy Update and Current Issues
May 2012

Taxation of Property Transactions
June 2012

Audit and Accounts of Group Companies
July 2012

Capital Taxes and the Family Company
August 2012

The Link between Accounting Standards and Tax Treatment
September 2012

Finance Act 2012
October 2012

Money Laundering Update
November 2012

Topical Tax Issues
December 2012

Mercia Group Limited reserves the right to vary the published programme.

Digital Subscription Application Form

As a digital subscriber you receive a selection of our 12 most popular CPD courses over a 12 month period, starting from the month you begin to subscribe. To view the selection visit www.mercia-group.co.uk/training/digital.htm

Firm ______________________________

Address ______________________________

____

____

Tel ______________________________

Fax ______________________________

Email ______________________________

Contact (please print) ______________________________

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

Please complete the information below.

Senior Staff ______	'Total Partners and Senior staff'* @ £155 per person £ ______
Partners ______	Per firm fee £ 250
Total ______	plus VAT @ 20% £ ______
	TOTAL £ ______

Please include all partners and senior staff. Senior staff include those qualified by examination or experience.

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

Paying By Credit Card:

Visa, Mastercard Or Delta Accepted

Cardholder No ______________________________

Security Code ______________________________

Card Expiry Date ______________________________

Cardholder Name & Initials ______________________________

Cardholder Address (Inc. Postcode) ______________________________

____

____

Please return to:

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

Mercia Group Ltd is a company registered in England and Wales with company number 1464141
Registered office: 19 - 21 Christopher Street, London EC2A 2BS

Membership Application Form

Please photocopy this form if there is not enough space.

Firm	
Address	

Tel No	
Fax No	
Main Contact	
Main Email	
Enrolment Contact	
Enrolment Email	

Membership Options *- please select* ✓

CPD Membership	☐
Membership	☐
MembershipPLUS	☐

Fees

CPD Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £370	£

Membership

Per firm fee	£150
No. of Partners/Managers/Senior staff x £370	£
No. of Trainees/Junior staff x £260	£

MembershipPLUS

Per firm fee	£350
No. of Partners/Managers/Senior staff x £555	£
No. of Trainees/Junior staff x £260	£
plus VAT @ 20%	£
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) ______________________

____

Staff Names

Please include all staff who are involved in chargeable work. Those working on a part time basis (less than 20 hours per week) should be included as 0.5.

Partners/Principals/ Directors ______________________

____

Managers/ Senior Staff ______________________

(Those who are qualified either by examination or experience) ______________________

____

Trainees ______________________

____

____

Other Junior Staff ______________________

____

Total No. of Staff ______________

Please return with completed course booking form to:

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

Professional Development Course Booking Form

Please photocopy this form if there is not enough space.

Course Title	Date	Venue	Delegate Names	Cost

Personal Details

(Required for all bookings, including members, unless details given opposite)

Firm	
Address	
Tel No	
Fax No	
Email	
Contact	

Payment Details

There is no need to complete the following details if applying for membership or membershipPLUS.

Sub total	£
plus VAT @ 20%	£
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) ____________________

____

Please return by post or fax to the address below

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

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

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a 20% administration charge. All cancellations must be in writing. **Transfers and late bookings:** If you wish to transfer and attend an alternative venue, 7 working days notice must be given in writing. When shorter notice is given, Mercia reserve the right to charge a £25 plus VAT administrative fee or refuse the request.

CPD Course Booking Form

Please photocopy this form if there is not enough space.

I would like to book the following courses:	Venue (and date if applicable)	am/pm (where applicable)	No of Places	Delegate Names
Audit Update and Current Issues				
PAYE, Benefits and NI Update				
Tax Planning for Retirement				
Accountancy Update and Current Issues				
Taxation of Property Transactions				
Charities: Current Issues				
Corporation Tax Refresher				
Finance Act 2012				
The Reporting Requirements of Small Companies				
VAT Update and Problem Areas				
Topical Tax Issues				
Audit and Non Audit Reports: Avoiding the Pitfalls				

Personal Details

(Required for all bookings, including members, unless details given on page 29)

Firm	
Address	
Tel No	
Fax No	
Email	
Contact	

Payment Details

Total places _____ @ £49 if 10 or more places booked	£
Total places _____ @ £60 if 6 - 9 places booked	£
Total places _____ @ £95 if 1 - 5 places booked	£
plus VAT @ 20%	£
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) ____________________

____

Please return by post or fax to the address below

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

Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a 20% administration charge. All cancellations must be in writing. **Transfers and late bookings:** If you wish to transfer and attend an alternative venue, 7 working days notice must be given in writing. When shorter notice is given, Mercia reserve the right to charge a £25 plus VAT administrative fee or refuse the request.

Mercia Group Ltd is a company registered in England and Wales with company number 1464141. Registered office: 19 - 21 Christopher Street, London EC2A 2BS