

2008 Training Programme

MERCIA



CPD Courses
from only £43.50 plus VAT

**Professional
Development
Courses**
from only £45 plus VAT

www.mercia-group.co.uk

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

Membership

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

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

Local membership

The local membership fee for 2008 is £150 per firm plus £305 (London £320) per partner and professional member of staff.

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

The fee will be invoiced in advance but can be paid in 12 monthly instalments. Please note that credit card payments must be made in full.

For full details of the benefits of local and national membership see page 12.

National membership

The national membership fee for 2008 is £300 per firm plus £385 (London £400) per partner and professional member of staff

Flexible season ticket

- £435 plus VAT
for 10 CPD places

Our flexible season ticket costs £435 plus VAT for 10 CPD places. Any additional courses cost just £43.50 plus VAT per place even if they are subsequently booked later in the programme. The season ticket is very flexible, you can send one person on 10 courses, 10 people on one course or any other combination - the choice is yours. You can even attend any venue!

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

**Flexible season ticket for
the smaller practitioner
£340 plus VAT**

For £340 plus VAT you can purchase a season ticket for one place on any six CPD courses.

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

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

Individual courses

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

CPD courses

£85 plus VAT per place

Course outlines are detailed on pages 4 - 10.

In addition to the courses included in this brochure we also run a spring and autumn programme of specialist courses which can be attended on an ad hoc basis. Prices start from £105 plus VAT. See page 36 for details.

Professional development courses

From £45 plus VAT per place

Prices are detailed on the individual course breakdowns on pages 16 - 35.

CPD courses on CD

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

Individual CDs

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

Sole practitioner	£50
2-4 partners	£125
5-9 partners	£250
10 and more partners	£500

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

Digital subscription

As a digital subscriber you will receive a selection of 12 popular CPD courses over a 12-month period. The cost of digital subscription is based on the size of your practice with a charge of £300 per firm plus £90 per partner and professional member of staff*. The subscription will be invoiced in advance but can be paid in 12 monthly instalments.

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

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

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



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Billericay

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

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

Bracknell

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

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

High Wycombe

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

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

Ipswich

Holiday Inn Ipswich, London Road
Ipswich, Suffolk IP2 0UA
Telephone: 08704 009 045 Fax: 01473 680412
Web: www.holiday-inn.com

Location: From the A14 and the A12 intersection, take the A1214 to west Ipswich town centre, over the 1st roundabout. The hotel is on the left of the A1071. Free parking available.

London

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

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

Milton Keynes

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

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

Newbury

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

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

Norwich

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

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

Southend

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

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

Tunbridge Wells

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

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

Watford

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

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

Cancellations, Transfers and Late Bookings

Refunds for non-members will be subject to a 20% administrative charge, plus VAT. Where notice of cancellation is received less than 14 days prior to the first course on which you have booked a place, no refund will be made. 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 reserve the right to charge a £25 plus VAT late booking fee for members' bookings received less than 7 working days before the course date.

C P D Course Programme 2008

Page No.	Course	Billelicay	Bracknell	High Wycombe	Ipswich	London	Milton Keynes	Newbury	Norwich	Southend	Tunbridge Wells	Watford
4	Revenue Investigations - A Practical Approach	4 Feb	4 Nov (pm)	4 Mar (pm)	26 Feb	18 Feb	21 Feb	9 Apr	5 Feb	20 Feb	3 Mar	11 Feb
4	Appraising and Developing Your People	25 Feb	13 May (pm)	-	-	4 Mar	-	-	12 Mar	-	-	-
5	Audit Update	12 Mar	8 Apr (am)	4 Mar (am)	11 Feb	28 Feb	5 Feb	6 Mar	27 Feb	-	18 Feb	3 Mar
5	Accountancy and Assurance Update	9 Apr	8 Oct (am)	14 Feb 10 Nov (pm)	15 Apr*	8 Apr*	22 Apr	17 Nov	14 Apr	21 Apr	7 Apr	10 Apr
6	Audit and Accounts of Pension Schemes	21 Apr	-	30 Apr (pm)	-	1 May	-	-	-	-	-	-
6	Top Tips For Delivering The Profitable Assignment	20 May	17 Sep (pm)	6 May (pm)	-	22 May	19 May	14 May	15 May	-	21 May	12 May
7	Capital Taxes Update	9 Jun	-	2 Jun (pm)	19 May	30 Jun	2 Jul	16 Jun	-	-	-	2 Jun
7	Tax Planning For Family Companies	8 Jul	12 Jun (pm)	15 May (pm)	10 Jul*	23 Apr	-	9 Oct	9 Jul	18 Jun	22 Apr	19 Jun
8	Finance Act 2008	2 Sep	8 Oct (pm)	3 Sep*	11 Sep*	16 Sep*	23 Sep*	-	10 Sep	15 Sep	22 Sep	4 Sep
8	The Reporting Requirements of Small Companies	13 Oct	17 Sep (am)	2 Oct (pm)	30 Sep*	15 Oct*	7 Oct	24 Sep	29 Sep	14 Oct	16 Oct	6 Oct
9	Regulatory Update For Practitioners	23 Oct	12 Jun (am)	29 Oct (pm)	-	3 Nov	22 Oct	-	21 Oct	-	-	30 Oct
9	Charities: Current Issues	-	-	6 Nov (pm)	20 Oct	-	-	28 Oct	5 Nov	-	30 Oct	-
10	Topical Tax Issues	18 Nov	-	19 Nov (pm)	26 Nov*	2 Dec*	27 Nov	9 Dec	25 Nov	24 Nov	8 Dec	4 Dec
10	VAT Update	1 Dec	4 Nov (am)	4 Dec (am)	10 Dec*	20 Nov*	12 Nov	26 Jun	8 Dec	3 Dec	26 Nov	17 Nov
	Timings	2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	9.30am-12.45pm 2.00pm-5.15pm	2.00pm-5.15pm	1.30pm-4.45pm	2.00pm-5.15pm	2.00pm-5.15pm	2.00pm-5.15pm

Mercia reserves the right to vary the published programme.

* These courses will be held from 9.30am to 12.45pm and 2.00pm to 5.15pm on the same date. Please indicate on your booking form if you wish to attend am or pm.

Revenue Investigations - A Practical Approach

Speakers: Andrew Burgess MA, Mercia Group Ltd



OBJECTIVES

For many clients and their advisors, the thought of being the subject of HMRC scrutiny is devastating. How you, the advisor, handle this, can be the key to your client's future welfare (financial and otherwise) and to your relationship with them and HMRC.

This course is aimed at trying to help in practical ways. Every investigation is different and it is simply not possible to go into every potential issue that is likely to arise. There are, however, some key areas which can provide some guidance and the speaker will focus attention on these bringing to bear his experience of over 35 years of dealing with investigations both as a senior Revenue investigator and a tax partner in a large national practice.

CONTENT

- Understanding HMRC
- An overview of the legislation
- The selection of enquiry cases
- How to get and keep control of an enquiry
- Working of enquiry cases - records, examination, site visits, access to personal records, meetings
- Interest and penalties and the negotiation of a settlement

CPD HOURS: 3

Billericay 4 Feb (pm)	Bracknell 4 Nov (pm)	High Wycombe 4 Mar (pm)	Ipswich 26 Feb (pm)
London 18 Feb (pm)	Milton Keynes 21 Feb (pm)	Newbury 9 Apr (pm)	Norwich 5 Feb (pm)
Southend 20 Feb (pm)	Tunbridge Wells 3 Mar (pm)	Watford 11 Feb (pm)	See page 3 for information on timings at each venue

Appraising and Developing Your People

Speaker: John Sharkey BA (Econ) ACA, Mercia Group Ltd

OBJECTIVES

With the changes in CPD requirements, firms' appraisal systems are, once again, under the spotlight. Some systems have remained routine, bureaucratic, compliance-led exercises. Others have evolved and are an integral part of firms' performance management processes, motivating and developing their staff.

As a result of this course, participants will be able to identify practical steps they can take to develop their individual effectiveness in conducting staff appraisals and improve the effectiveness of the appraisal process across their firm.

CONTENT

- What is your appraisal system seeking to achieve?
- Identifying the barriers to achieving those aims - individual and firm-wide
- Overcoming the barriers
- Assessing and monitoring performance
- Delivering effective feedback
- Refresher of the inter-personal skills
- Effective questioning and listening
- Establishing training and development needs
- Effective action planning
- Setting clear objectives

CPD HOURS: 3

Billericay 25 Feb (pm)	Bracknell 13 May (pm)	High Wycombe -	Ipswich -
London 4 Mar (pm)	Milton Keynes -	Newbury -	Norwich 12 Mar (pm)
Southend -	Tunbridge Wells -	Watford -	See page 3 for information on timings at each venue

Audit Update

Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd



OBJECTIVES

On completion of the course, participants will:

- be aware of relevant Auditing Standards, Practice Notes, Technical Releases and other audit pronouncements issued since the previous update course
- understand which pronouncements affect them and the action that should be taken, particularly with regard to International Auditing Standards
- be aware of the pressure on all the Regulatory bodies to ensure that issues identified in the first year of ISAs implementation are ironed out in subsequent years.

CONTENT

- A review of all relevant auditing standards issued prior to the course
- Review of the APB plans for 2007/8
- Update on the status and impact of the IAASB Clarity project
- Latest guidance on owner managed business audits
- Feedback from regulators and reviewers, including:
 - Significance of changes – missed by many
 - Insufficient use of judgement
 - Balance of controls and substantive testing
 - Identifying significant risk
- Practical guidance for reviewers of audit files to identify key ISA weaknesses
- Practical tips on compliance with the latest ethical standards, ES 1 to ES 5 and PASE
- Audit reports – the latest guidance

CPD HOURS: 3 (Audit Related: 3)

Billericay 12 Mar (pm)	Bracknell 8 Apr (am)	High Wycombe 4 Mar (am)	Ipswich 11 Feb (pm)
London 28 Feb (pm)	Milton Keynes 5 Feb (pm)	Newbury 6 Mar (pm)	Norwich 27 Feb (pm)
Southend -	Tunbridge Wells 18 Feb (pm)	Watford 3 Mar (pm)	See page 3 for information on timings at each venue

Accountancy and Assurance Update

Speaker: Alan Bonham MA FCA



OBJECTIVES

On completion of the course, participants will :

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

CONTENT

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

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

CPD HOURS: 3 (Audit Related: 3)

Billericay 9 Apr (pm)	Bracknell 8 Oct (am)	High Wycombe 14 Feb (pm) & 10 Nov (pm)	Ipswich 15 Apr (am & pm)
London 8 Apr (am & pm)	Milton Keynes 22 Apr (pm)	Newbury 17 Nov (pm)	Norwich 14 Apr (pm)
Southend 21 Apr (pm)	Tunbridge Wells 7 Apr (pm)	Watford 10 Apr (pm)	See page 3 for information on timings at each venue

Audit and Accounts of Pension Schemes

Speaker: Robert Radford FCA, The Rowleys Partnership LLP

OBJECTIVES

The session will provide an update on issues relating to the audit and accounts of occupational pension schemes, identify critical aspects relating to the audit and accounts and how to deal with them.

CONTENT

- Update on legislation
- The Pensions Regulator's role
- Codes of Practice issued by the Pensions Regulator
- Review of the latest Practice Note 15 (March 2007)
- Reclassification of schemes types
- Contribution issues and the revised audit report
- Requirement to have proper payments / contribution schemes
- Pension scheme controls
- Consideration of the revised SORP (May 2007) and its effect on the Annual Report
- Audit reports
- Audit risk and approach
- Going concern issues and schemes in wind-up

Questions will be used to assist in understanding some of the issues surrounding pension schemes.

CPD HOURS: 3 (Audit Related: 3)

Billericay 21 Apr (pm)	Bracknell -	High Wycombe 30 Apr (pm)	Ipswich -
London 1 May (pm)	Milton Keynes -	Newbury -	Norwich -
Southend -	Tunbridge Wells -	Watford -	See page 3 for information on timings at each venue

Top Tips For Delivering The Profitable Assignment

Speaker: Phil Frost BA ACA, Mercia Group Ltd

OBJECTIVES

The course is an opportunity for the practitioner to focus on the ways in which assignments can be made more profitable. Most courses concentrate on technical aspects and neglect other essential aspects. This course will address some technical issues but in the context of other areas the practice needs to consider.

The outcome should be that delegates identify clear actions which would improve profitability on individual assignments.

CONTENT

Objectives for the assignment

- What do your clients need?
- What do you need?

Efficiency and effectiveness of the work

- Gaining benefit from time spent planning
- Using technology better
- Going for minimum not maximum compliance with the rules

Finalisation procedures

- What goes wrong?
- Improving review procedures

Administrative procedures

- Budgeting, ensuring this plans for profit
- Timetabling key elements of all assignments
- Billing the right amount at the right time
- Measuring performance indicators that matter

Managing people and work

- Planning with the resources you have, not those you dream of!
- Managing and motivating your team

Action plan

- Further tips for making changes happen

CPD HOURS: 3 (Audit Related: 3)

Billericay 20 May (pm)	Bracknell 17 Sep (pm)	High Wycombe 6 May (pm)	Ipswich -
London 22 May (pm)	Milton Keynes 19 May (pm)	Newbury 14 May (pm)	Norwich 15 May (pm)
Southend -	Tunbridge Wells 21 May (pm)	Watford 12 May (pm)	See page 3 for information on timings at each venue

Capital Taxes Update

Speaker: Simon Birkett MA (Oxon) FCA ATII,
Giles Mooney BSc (Hons) ACA CTA or Mark Ward LLB CTA,
The Professional Training Partnership

OBJECTIVES

During this seminar a number of CGT and IHT planning opportunities available to individuals and trusts will be considered.

The session will include an appraisal of the most recent changes in legislation and case law and the protective steps that clients may need to take.

CONTENT

CGT business reliefs

- Taper relief
- Gifts of business assets
- Incorporations
- CGT on sale of a business
- Replacement of business assets

CGT personal reliefs

- Private residences
- Emigration
- Gifts of non-business assets
- EIS relief
- Use of trusts

Inheritance tax

- Agricultural and business property reliefs
- Protecting the family home
- Will drafting/reviewing
- Deeds of variation
- Use of trusts
- Pre owned assets

CPD HOURS: 3

Billericay 9 Jun (pm)	Bracknell -	High Wycombe 2 Jun (pm)	Ipswich 19 May (pm)
London 30 Jun (pm)	Milton Keynes 2 Jul (pm)	Newbury 16 Jun (pm)	Norwich -
Southend -	Tunbridge Wells -	Watford 2 Jun (pm)	See page 3 for information on timings at each venue

Tax Planning For Family Companies

Speaker: Martyn Ingles BSc FCA CTA, or
Bob Trunchion MSC FCA ATII TEP, MacIntyre Hudson

OBJECTIVES

The aim of the course is not just to remind people of the methods and traps but to make sure that they are aware of how all the new developments in tax fit into the advice given daily to clients.

This course looks at the life of the average family business from set up to sale from a taxation point of view.

CONTENT

- Incorporation
 - The pros and cons of incorporating
 - The mechanics of incorporation
- Corporation tax planning
- Financing the company
 - Sources of finance available
 - Their tax implications
- Close company provisions
- Extracting funds from the company
- Provision of pensions
- Capital tax planning

CPD HOURS: 3

Billericay 8 Jul (pm)	Bracknell 12 Jun (pm)	High Wycombe 15 May (pm)	Ipswich 10 Jul (am & pm)
London 23 Apr (pm)	Milton Keynes -	Newbury 9 Oct (pm)	Norwich 9 Jul (pm)
Southend 18 Jun (pm)	Tunbridge Wells 22 Apr (pm)	Watford 19 Jun (pm)	See page 3 for information on timings at each venue

Finance Act 2008

Speakers: Phil Williams BA FCA ATIL, Mercia Group Ltd



OBJECTIVES

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

CONTENT

- Changes to personal tax
- Employee tax
- Capital taxes
- Business and corporate tax
- VAT
- Other legislative changes relevant to 2008/09 tax year

CPD HOURS: 3

The Reporting Requirements of Small Companies

Speakers: John Welsford FCA, Mercia Group Ltd



OBJECTIVES

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

CONTENT

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

CPD HOURS: 3 (Audit Related: 3)

Billericay 2 Sep (pm)	Bracknell 8 Oct (pm)	High Wycombe 3 Sep (am & pm)	Ipswich 11 Sep (am & pm)
London 16 Sep (am & pm)	Milton Keynes 23 Sep (am & pm)	Newbury -	Norwich 10 Sep (pm)
Southend 15 Sep (pm)	Tunbridge Wells 22 Sep (pm)	Watford 4 Sep (pm)	See page 3 for information on timings at each venue

Billericay 13 Oct (pm)	Bracknell 17 Sep (am)	High Wycombe 2 Oct (pm)	Ipswich 30 Sep (am & pm)
London 15 Oct (am & pm)	Milton Keynes 7 Oct (pm)	Newbury 24 Sep (pm)	Norwich 29 Sep (pm)
Southend 14 Oct (pm)	Tunbridge Wells 16 Oct (pm)	Watford 6 Oct (pm)	See page 3 for information on timings at each venue

Regulatory Update For Practitioners

Speaker: Andrew Güntert MSc FCA, Mercia Group Ltd



OBJECTIVES

Each year the regulatory environment for practitioners becomes more demanding and this course is designed to ensure that delegates will be confident as to what the relevant regulations are, and what they need to do to comply with them.

CONTENT

- The current position and recent developments and requirements in money laundering
- What QAD expect under Practice Assurance
- The requirements of the Data Protection Act
- The ICAEW and ACCA Ethical Codes and what these require from practitioners
- An overview of the current professional guidance on Investment Business
- Practising Certificate rules and PII

CPD HOURS: 3 (Audit Related: 3)

Charities: Current Issues

Speaker: Phil Frost BA ACA, Mercia Group Ltd



OBJECTIVES

Accounting for charities is subject to continual change. Recent developments include legislative changes, a revised SORP 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 developments
- Charities Act 2006
- Accounting issues (including Trustees' annual reports)
- Governance issues
- Auditing issues

CPD HOURS: 3 (Audit Related: 3)

Billericay 23 Oct (pm)	Bracknell 12 Jun (am)	High Wycombe 29 Oct (pm)	Ipswich -
London 3 Nov (pm)	Milton Keynes 22 Oct (pm)	Newbury -	Norwich 21 Oct (pm)
Southend -	Tunbridge Wells -	Watford 30 Oct (pm)	See page 3 for information on timings at each venue

Billericay -	Bracknell -	High Wycombe 6 Nov (pm)	Ipswich 20 Oct (pm)
London -	Milton Keynes -	Newbury 28 Oct (pm)	Norwich 5 Nov (pm)
Southend -	Tunbridge Wells 30 Oct (pm)	Watford -	See page 3 for information on timings at each venue

Topical Tax Issues

Speaker: Mark Morton BA (Hons) ATII ATT, Mercia Group Ltd



OBJECTIVES

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

CONTENT

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

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

CPD HOURS: 3

Billericay 18 Nov (pm)	Bracknell -	High Wycombe 19 Nov (pm)	Ipswich 26 Nov (am & pm)
London 2 Dec (am & pm)	Milton Keynes 27 Nov (pm)	Newbury 9 Dec (pm)	Norwich 25 Nov (pm)
Southend 24 Nov (pm)	Tunbridge Wells 8 Dec (pm)	Watford 4 Dec (pm)	See page 3 for information on timings at each venue

VAT Update

Speaker: Dean Wootten FCA CTA, Online Tutors Ltd



OBJECTIVES

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

CONTENT

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

CPD HOURS: 3 (Audit Related: 1)

Billericay 1 Dec (pm)	Bracknell 4 Nov (am)	High Wycombe 4 Dec (am)	Ipswich 10 Dec (am & pm)
London 20 Nov (am & pm)	Milton Keynes 12 Nov (pm)	Newbury 26 Jun (pm)	Norwich 8 Dec (pm)
Southend 3 Dec (pm)	Tunbridge Wells 26 Nov (pm)	Watford 17 Nov (pm)	See page 3 for information on timings at each venue

Simon Birkett MA(Oxon) FCA ATII

Simon joined The Professional Training Partnership in 1993 having previously worked in the training department of several international accountancy practices. He lectures extensively on CPD courses and is widely respected by audiences for the breadth of his technical knowledge. He is joint author of the ICAEW's Tax Digest on Pay and File and edits the monthly publication Professional Tax Update.

Alan Bonham MA FCA

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

Andrew Burgess MA

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

Phil Frost BA ACA

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

Andrew Güntert MSc FCA

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

Martyn Ingles BSc FCA CTA

Martyn Ingles has specialised in taxation since he qualified as a Chartered Accountant in 1982. After 11 years with the Financial Training Company preparing students for their tax exams he returned to professional practice in 1997, later becoming a partner with Horwath Clark Whitehill. Now a freelance lecturer, working with MacIntyre Hudson, and other training organisations, Martyn's main area of interest is tax planning for the family business. He lectures on this and other taxation issues to accountants, lawyers and other professionals as well as running his own tax consultancy.

Giles Mooney BSc (Hons) ACA CTA

Giles is a Chartered Accountant and Chartered Tax Adviser and has been involved in UK tax training for 9 years. Giles started his career with a small firm of accountants and tax advisers, before working as a director of a large professional training company. He has written for a number of publications on various UK tax and business issues including writing PTP's own monthly publication - Professional Tax Update. Giles joined PTP in January 2004 and was made a partner of The Professional Training Partnership in January 2007.

Mark Morton BA ATII

Mark joined the Inland Revenue in 1988 and undertook their full training exams. At the time of leaving in 1997 he was Deputy District Inspector and has detailed experience of all types of Revenue enquiries. Mark joined Mercia as an experienced lecturer and now provides a wide variety of CPD training around the country. He is also a well known contributor to professional publications and provides technical consultancy to the accountancy profession.

Robert Radford FCA

Robert is an audit partner with The Rowleys Partnership. He previously worked as a senior audit consultant within the Mercia team. For the last twelve years he has spoken extensively on Mercia courses and made pension schemes his specialism. He now combines his practice work with regular speaking commitments.

John Sharkey BA(Econ) ACA

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

Bob Trunchion MSC FCA ATII TEP

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

Mark Ward LLB CTA

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

John Welsford FCA

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

Phil Williams BA FCA ATII

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

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.

Training Membership

Local membership

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

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

The fee for 2008 is £150 per firm plus £305 (London £320) per partner and professional member of staff.

National membership

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

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

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

The national membership fee for 2008 is £300 per firm plus £385 (London £400) per partner and professional member of staff.



Professional Development Training

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.

For full members, professional development courses are included in your annual membership subscription. There is an IT supplement of £30 plus VAT per day for all hands-on courses. This will be invoiced separately.

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

If you require help in allocating staff to courses we would be very happy to talk to you. Please contact Liz Coates or John Sharkey on 0116 258 1200.



Professional Development Course Programme 2008

Page No.	Course		Colchester		London		N'hampton		High Wycombe
	Audit And Accounting								
16	The Audit and Accountancy Update	1 day	14 Mar	17 Jan	31 Mar	28 Apr	-	-	-
16	Planning an Effective Audit	am	18 Mar	29 Apr	23 Jun	-	-	22 Oct	-
17	Money Laundering: What You Need To Know	pm	18 Mar	29 Apr	23 Jun	-	14 May	13 May	20 Nov
17	Company Accounting Problems	1 day	19 Mar	5 Feb	24 Jun	-	-	23 Oct	-
18	Auditing: First Principles	am	1 Apr	28 Jan	4 Jun	-	-	17 Mar	-
18-20	'How to Audit' Series	2.5 days	1-3 Apr	28-30 Jan	4-6 Jun	-	-	17-19 Mar	-
21	Principles of Bookkeeping	1 day	29 Sep	11 Feb	1 Sep	15 Sep	-	-	-
21	Bookkeeping : The Next Stage	1 day	30 Sep	12 Feb	2 Sep	16 Sep	-	-	-
22-23	Bookkeeping Case Study	2 days	1-2 Oct	13-14 Feb	3-4 Sep	17-18 Sep	-	-	-
24	Understanding Company Accounts	1 day	14 Oct	13 Oct	10 Dec	-	7 Jul	3 Mar	-
24	Understanding Analytical Procedures	am	15 Oct	14 Oct	11 Dec	-	8 Jul	4 Mar	-
25	Audit Exemption and Abbreviated Accounts	pm	15 Oct	14 Oct	11 Dec	-	8 Jul	4 Mar	-
25	Practical Audit Problems	1 day	25 Nov	30 Sep	26 Nov	-	-	17 Jul	-
26	Effective Use of Analytical Procedures	am	26 Nov	1 Oct	27 Nov	-	-	18 Sep	-
26	File Review Skills	pm	26 Nov	1 Oct	27 Nov	-	-	22 Oct	-
27	Accounts Preparation Skills	1 day	4 Dec	3 Mar	25 Nov	-	-	21 Nov	-

Professional Development Course Programme 2008

Page No.	Course		Colchester	London	N'hampton	High Wycombe			
28	Taxation PAYE Healthcheck	am	7 Mar	13 Mar	19 Mar	3 Apr	-	10 Dec	-
28	VAT Problem Areas For Accounts Staff	pm	7 Mar	13 Mar	19 Mar	3 Apr	12 Mar	10 Dec	-
29	General Tax Update For Accounts Staff	1 day	19 Sep	10 Sep	25 Sep	3 Oct	-	4 Nov	-
29	Introduction to PAYE and National Insurance	am	3 Oct	15 Feb	5 Sep	19 Sep	-	25 Feb	19 Sep
30	Introduction to VAT	pm	3 Oct	15 Feb	5 Sep	19 Sep	-	28 Jan	2 Sep
30	Business Tax 2	am	21 Oct	18 Feb	16 Oct	-	-	19 Aug	-
31	Corporation Tax 1	pm	21 Oct	18 Feb	16 Oct	-	28 Feb	19 Aug	-
31	Tax Issues Arising From Accounts Review	am pm	17 Nov	14 Mar	4 Apr	-	12 Mar	3 Nov	-
32	Corporation Tax 2	am pm	17 Nov	14 Mar	4 Apr	-	-	3 Nov	-
32	Personal Tax 1	1 day	2 Dec	4 Mar	20 Nov	-	27 Feb	29 Feb	-
33	Business Tax 1	1 day	3 Dec	5 Mar (am)	21 Nov	-	28 Feb (am)	18 Jul	-
34	Personal Skills and Management Development Communication: The Essential Skills	1 day	4 Apr	31 Jan	3 Jun	-	-	16 Apr	-
34	How To Be An Effective Senior	1 day	27 Nov	22 Jan	26 Jun	-	-	17 Apr	-
35	IT Skills Sage 50: The Advanced Modules*	1 day	11 Mar	2 Oct	15 Oct	24 Nov	2 Dec	-	-

Venues

Colchester

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

High Wycombe

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

London

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

Northampton

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

*Numbers limited to 12 plus IT supplement charged (see page13).
Mercia reserves the right to vary the published programme.

The Audit and Accountancy Update

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

CPD HOURS: 6

Planning an Effective Audit

WHO SHOULD ATTEND

Half Day Course
£45 +VAT

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

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
14 Mar 9.30am-4.30pm	17 Jan 31 Mar 28 Apr 9.30am-4.30pm	-	-

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

Colchester	London	Northampton	High Wycombe
18 Mar 9.30am-1.00pm	29 Apr 23 Jun 9.30am-1.00pm	-	22 Oct 9.30am-1.00pm

Money Laundering: What You Need To Know

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

The following areas will be covered:

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

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•	•	•
Colchester 18 Mar 1.30pm-4.30pm	London 29 Apr 23 Jun 1.30pm-4.30pm		Northampton 14 May 2.00pm-5.00pm		High Wycombe 13 May 20 Nov 2.00pm-5.15pm		

Company Accounting Problems

WHO SHOULD ATTEND

One Day Course
£90 +VAT

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

The course will be suitable for staff involved with the preparation of company accounts. It would be most beneficial to participants who have been involved in such assignments for between 20 and 36 months.

OBJECTIVES

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

COURSE PROGRAMME

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:

- Company Act 85, SSAP and FRS disclosure requirements
- Small company exemptions and the FRSSSE
- Provisions and contingencies
- Director disclosures and related party disclosures
- Dormant companies
- Common reasons for rejection of accounts

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		
Colchester 19 Mar 9.30am-4.30pm	London 5 Feb 24 Jun 9.30am-4.30pm		Northampton -		High Wycombe 23 Oct 9.30am-5.15pm		

Auditing: First Principles

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

- planning, controlling and recording;
- accounting systems and internal controls;
- audit evidence (including how to gather and record it);
- reporting.

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		
Colchester 1 Apr 9.30am-1.00pm		London 28 Jan 4 Jun 9.30am-1.00pm		Northampton -		High Wycombe 17 Mar 9.30am-1.00pm	

'How to Audit' Series

WHO SHOULD ATTEND

Two and a Half Day Course
£225 +VAT

This course is designed to put theory into practice.

It is suitable for anyone who has recently become involved or is about to become involved in the audit of bank and cash and had at least 3 months in the profession. Knowledge of the principles of bookkeeping is assumed.

The course is also suitable for any member of staff wishing to revise basic techniques and learn about current methodologies.

'How to Audit' Bank And Cash

OBJECTIVES

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

COURSE PROGRAMME

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

Review of the various sources of audit evidence available.

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

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

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

'How to Audit' Debtors

Part of our
'How to Audit' Series

OBJECTIVES

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

COURSE PROGRAMME

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

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

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

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

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

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

'How to Audit' Creditors

Part of our
'How to Audit' Series

OBJECTIVES

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

COURSE PROGRAMME

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 FRSSSE via an example.

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

'How to Audit' Fixed Assets

Part of our
'How to Audit' Series

OBJECTIVES

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

COURSE PROGRAMME

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

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

Review of case study and any points arising.

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

'How to Audit' Stock

Part of our
'How to Audit' Series

OBJECTIVES

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

COURSE PROGRAMME

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

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

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

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

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

CPD HOURS: 15

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

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		
Colchester 1 - 3 Apr 9.30am-4.30pm		London 28 - 30 Jan 4-6 Jun 9.30am-4.30pm		Northampton -		High Wycombe 17-19 Mar 9.30am-5.15pm	

Principles of Bookkeeping

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

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

Participants will be shown how to:

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•
Colchester 29 Sep 9.30am-4.30pm	London 11 Feb 1 Sep 15 Sep 9.30am-4.30pm		Northampton -	High Wycombe -			

Bookkeeping: The Next Stage

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

Participants will be introduced to:

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•
Colchester 30 Sep 9.30am-4.30pm	London 12 Feb 2 Sep 16 Sep 9.30am-4.30pm		Northampton -	High Wycombe -			

Bookkeeping Case Study

Two Day Course
£180 + VAT

WHO SHOULD ATTEND

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

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

**Part of 'Bookkeeping
Case Study'**

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".

COURSE PROGRAMME

Participants will gain experience of manual bookkeeping through writing up:

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

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

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

Ledgers

OBJECTIVES

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

COURSE PROGRAMME

Participants will gain experience of manual bookkeeping through:

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

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

Bookkeeping Case Study

CONTINUED

Part of 'Bookkeeping Case Study'

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".

COURSE PROGRAMME

Participants will gain experience of manual bookkeeping through:

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

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

Part of 'Bookkeeping Case Study'

ETB, Journals and Final Accounts

OBJECTIVES

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

COURSE PROGRAMME

Participants will gain experience of manual bookkeeping through:

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

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

CPD HOURS: 12

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		•
Colchester 1 -2 Oct 9.30am-4.30pm		London 13-14 Feb 3-4 Sep 17-18 Sep 9.30am-4.30pm		Northampton -		High Wycombe -	

Understanding Company Accounts

One Day Course
£90 +VAT

WHO SHOULD ATTEND

The course is essential for anyone new to the preparation of company accounts or who needs to revise this area.

For Chartered, Certified and AAT students the relevance of the course will depend upon the participants' level of experience and stage reached in examinations.

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 6

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

Colchester	London	Northampton	High Wycombe
14 Oct 9.30am-4.30pm	13 Oct 10 Dec 9.30am-4.30pm	7 Jul 9.30am-5.00pm	3 Mar 9.30am-5.15pm

Understanding Analytical Procedures

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
15 Oct 9.30am-1.00pm	14 Oct 11 Dec 9.30am-1.00pm	8 Jul 9.30am-1.00pm	4 Mar 9.30am-1.00pm

Audit Exemption and Abbreviated Accounts

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

Formal introductions to abbreviated accounts and audit exempt companies covering:

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

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		
Colchester 15 Oct 1.30pm-4.30pm	London 14 Oct 11 Dec 1.30pm-4.30pm		Northampton 8 Jul 2.00pm-5.00pm	High Wycombe 4 Mar 2.00pm-5.15pm			

Practical Audit Problems

WHO SHOULD ATTEND

One Day Course
£90 +VAT

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.

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.

COURSE PROGRAMME

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		
Colchester 25 Nov 9.30am-4.30pm	London 30 Sep 26 Nov 9.30am-4.30pm		Northampton -		High Wycombe 17 Jul 9.30am-5.15pm		

Effective Use of Analytical Procedures

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

This course is suitable for audit seniors / semi-seniors who have some experience in using analytical procedures but would benefit from a review of how to use them effectively. It is particularly suited to those involved in audit fieldwork in cases where peer reviews or monitoring visits have identified problems with the use of analytical procedures.

The relevance of the course will depend upon participants' practical experience; however, as a guideline, it will be most suited to those with 18 - 48 months' auditing experience. More experienced staff may find it a useful refresher.

For those with less experience or who are new to analytical procedures, the "Understanding Analytical Procedures" course will be more suitable.

OBJECTIVES

By the end of the course participants will understand the skills and knowledge required in order to implement the effective use of analytical techniques at all stages of an audit.

COURSE PROGRAMME

The course combines lecture sessions with case study examples to illustrate the practical use of analytical procedures.

- Understanding clients and building up expectations for use in analysis
- Using analytical procedures to provide substantive evidence
- Recording and corroborating the results of analytical procedures
- Using IT for effective analytical review
- Analytical procedures at the completion stage

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		
Colchester 26 Nov 9.30am-1.00pm	London 1 Oct 27 Nov 9.30am-1.00pm		Northampton -		High Wycombe 18 Sep 9.30am-1.00pm		

File Review Skills

WHO SHOULD ATTEND

Half Day Course
£45 +VAT

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

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

OBJECTIVES

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

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

COURSE PROGRAMME

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

Specifically, the course will cover the following:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•			•		
Colchester 26 Nov 1.30pm-4.30pm	London 1 Oct 27 Nov 1.30pm-4.30pm		Northampton -		High Wycombe 22 Oct 2.00pm-5.15pm		

Accounts Preparation Skills

One Day Course
£90 + VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
					•		
Colchester 4 Dec 9.30am-4.30pm	London 3 Mar 25 Nov 9.30am-4.30pm		Northampton -		High Wycombe 21 Nov 9.30am-5.15pm		

In-house Courses

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

Our wide range of CPD and Professional Development courses can be run in-house for your practice. This allows us to work with you to ensure the course content meets the specific needs of your firm. It also offers you the convenience of choosing the timing and location of the course. We currently provide in-house courses and more extensive programmes for firms ranging from 2 to 80 plus partners. Costs for a half day CPD course start from £1,025 plus VAT and expenses. A half day Professional Development course would cost from £650 plus VAT and expenses.

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

PAYE Healthcheck

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
7 Mar 9.30am-1.00pm	13 Mar 19 Mar 3 Apr 9.30am-1.00pm	-	10 Dec 9.30am-1.00pm

VAT Problem Areas For Accounts Staff

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
7 Mar 1.30pm-4.30pm	13 Mar 19 Mar 3 Apr 1.30pm-4.30pm	12 Mar 2.00pm-5.00pm	10 Dec 2.00pm-5.15pm

General Tax Update For Accounts Staff

One Day Course
£90 +VAT

WHO SHOULD ATTEND

Audit and accounts staff who have a good working knowledge of the main taxes and who have already attended other intermediate level courses and wish to be kept up to date with the recent legislative changes. (This course is NOT intended for anyone who has attended the 2008 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.

COURSE PROGRAMME

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

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
	•	•		•	•		
Colchester 19 Sep 9.30am-4.30pm	London 10 Sep 25 Sep 3 Oct 9.30am-4.30pm		Northampton -	High Wycombe 4 Nov 9.30am-5.15pm			

Introduction to PAYE and National Insurance

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

The course will include:

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•	•	
Colchester 3 Oct 9.30am-1.00pm	London 15 Feb 5 Sep 19 Sep 9.30am-1.00pm		Northampton -	High Wycombe 25 Feb 19 Sep 9.30am-1.00pm			

Introduction to VAT

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

The course will include:

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
3 Oct 1.30pm-4.30pm	15 Feb 5 Sep 19 Sep 1.30pm-4.30pm	-	28 Jan 25 Sep 2.00pm-5.15pm

Business Tax 2

WHO SHOULD ATTEND

Half Day Course
£45 +VAT

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
21 Oct 9.30am-1.00pm	18 Feb 16 Oct 9.30am-1.00pm	-	19 Aug 9.30am-1.00pm

Corporation Tax 1

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

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

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•		
Colchester 21 Oct 1.30pm-4.30pm	London 18 Feb 16 Oct 1.30pm-4.30pm		Northampton 28 Feb 2.00pm-5.00pm	High Wycombe 19 Aug 2.00pm-5.15pm			

Tax Issues Arising From Accounts Review

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

Seniors and staff who are responsible for the audit, accounts preparation and 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 have experience of company accounts preparation and/or review. The course will deal with taxation issues arising 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 undertaking of the audit and when preparing the draft corporation tax computation.

COURSE PROGRAMME

The course will include:

- A review of corporation tax charging provisions
- Trading income computation considerations
- Capital allowances and recent developments
- Loans to participators
- National Insurance issues
- VAT issues

Case studies may be used where appropriate.

CPD HOURS: 3

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•		
Colchester 17 Nov 9.30am-1.00pm	London 14 Mar 4 Apr 1.30pm-4.30pm		Northampton 12 Mar 9.30am-1.00pm	High Wycombe 3 Nov 9.30am-1.00pm			

Corporation Tax 2

Half Day Course
£45 +VAT

WHO SHOULD ATTEND

This course is suitable for those participants who have some experience in this area and who would benefit from a course that will concentrate on the practical aspects. Participants should normally attend this course after attending Business Tax 1 and Corporation Tax 1 as a basic knowledge of Schedule D rules and corporation tax computations will be expected.

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

OBJECTIVES

By the end of the course participants will be familiar with some of the more complex areas of corporate tax.

COURSE PROGRAMME

- Review of corporation tax computation
- Loan relationships
- Intellectual property
- Section 419 charges
- Relief for losses
- Groups
- Investment companies

Case studies will be used where appropriate.

CPD HOURS: 3

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

Colchester	London	Northampton	High Wycombe
17 Nov 1.30pm-4.30pm	14 Mar 4 Apr 9.30am-1.00pm	-	3 Nov 2.00pm-5.15pm

Personal Tax 1

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

OBJECTIVES

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

COURSE PROGRAMME

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

CPD HOURS: 6

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

Colchester	London	Northampton	High Wycombe
2 Dec 9.30am-4.30pm	4 Mar 20 Nov 9.30am-4.30pm	27 Feb 9.30am-5.00pm	29 Feb 9.30am-5.15pm

Business Tax 1

One Day Course
£90 + VAT

WHO SHOULD ATTEND

Half Day Course
£45 + VAT

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

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

OBJECTIVES

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

COURSE PROGRAMME

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

CPD HOURS: 6

In-house Management Courses

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

Most of our management courses can be presented as a half or full day session and tailored to meet the specific needs of your practice. A half day presentation for up to 10 people would cost £1,300 plus VAT and expenses and a full day £2,300 plus VAT and expenses. Some of our most popular in-house courses include:

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Effective Business Writing Skills
Turning Prospects Into Clients
Delivering Quality Client Service

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

Colchester	London	Northampton	High Wycombe
3 Dec 9.30am-4.30pm	5 Mar 21 Nov 9.30am-1.00pm 9.30am-4.30pm	28 Feb 9.30am-1.00pm	18 Jul 9.30am-5.15pm

Communication: The Essential Skills

One Day Course
£90 +VAT

WHO SHOULD ATTEND

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

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

OBJECTIVES

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

COURSE PROGRAMME

The course will cover:

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

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

Numbers restricted to 15 per course

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
				•	•	•	•
Colchester 4 Apr 9.30am-4.30pm	London 31 Jan 3 Jun 9.30am-4.30pm		Northampton -	High Wycombe 16 Apr 9.30am-5.15pm			

How To Be An Effective Senior

WHO SHOULD ATTEND

One Day Course
£90 +VAT

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.

COURSE PROGRAMME

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, including the use of the video 'You'll Soon Get the Hang of It!', 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

Numbers restricted to 15 per course

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
		•		•	•	•	•
Colchester 27 Nov 9.30am-4.30pm	London 22 Jan 26 Jun 9.30am-4.30pm		Northampton -	High Wycombe 17 Apr 9.30am-5.15pm			

Sage 50: The Advanced Modules

One Day Course
£120 +VAT

WHO SHOULD ATTEND

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

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

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

OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Accounts Professional.

The more advanced features of the system will be covered.

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

COURSE PROGRAMME

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

**Numbers restricted
to 12 per course**

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

CPD HOURS: 6

Partners	Managers	Seniors	Tax Specialists	Trainees-Tax	Trainees-Acc	Payroll Staff	Support Staff
•	•	•			•		
Colchester 11 Mar 9.30am-4.30pm	London 2 Oct 15 Oct 24 Nov 9.30am-4.30pm		Northampton 2 Dec 9.30am-5.00pm		High Wycombe -		

In-house IT Courses

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

We offer an extensive range of Sage 50 courses that can be tailored to suit the specific needs of your team. A half day course for up to 12 people would cost from £705 plus VAT and expenses and a full day from £1025 plus VAT and expenses. Laptops will be provided.

Our most popular Sage 50 courses include:

Sage 50: Set Up and Processing Cycles
Sage 50: The Advanced Modules
Sage 50 Report Designer
Sage 50 Control Accounts Reconciliation
Sage 50 Payroll

If you would like further information on this option or details of any of these courses please contact
liz.coates@mercia-group.co.uk or
john.sharkey@mercia-group.co.uk
alternatively call them on
0116 258 1200.

Specialist Courses and Conferences

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

If you would like to receive a copy of our current course brochure or register to receive our 2008 brochures please call Liz Coates on 0116 258 1200 or email her at liz.coates@merciam-group.co.uk

Example Programme Autumn 2007

- Employment Related Securities
- Trusts: Where Are We Now?
- Acting for Doctors: An Update
- Dealing with Estate Agents
- Solicitors' Accounts Rules
- Charities: Current Issues
- Acting for Clubs and Associations
- Acting as an Expert Witness
- Acting for FSA Clients: An Introduction
- Acting for FSA Clients: A Refresher
- Acting for General Insurance & Mortgage Brokers
- Understanding Pension Schemes
- Understanding Solicitors' Accounts Rules
- Acting for Small FSA Firms
- Introduction to SME Corporate Finance
- Money Laundering Update
- Large Company Reporting: Common and Current Issues
- Sage 50 2007 Report Designer
- 20 Ways to Run Your Practice More Effectively
- VAT: Dealing With Europe

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36 For details of all our courses and conferences visit www.merciam-group.co.uk

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E mail

Contact (please print)

Local or National Membership Application

I/We wish to become members of the Mercia Training Group for the year to 31 December 2008. Detailed alongside are the number of ALL partners and professional members of staff as at 1 January 2008.

Junior Staff

ACA trainees

ACCA trainees

AAT trainees

ATT trainees

Other junior staff

Total Junior Staff

Senior Staff

Partners

Total Staff

Local membership
@ £305 (London £320) x 'Total staff' £

National membership
@ £385 (London £400) x 'Total staff' £

National membership
£150 admin supplement £

Per firm fee £ 150.00

plus VAT at 17.5% £

TOTAL £

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

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

CPD Courses

I would like to book the following CPD courses:

	Venue*	No of Places
Revenue Investigations - A Practical Approach	<input type="text"/>	<input type="text"/>
Appraising and Developing Your People	<input type="text"/>	<input type="text"/>
Audit Update	<input type="text"/>	<input type="text"/>
Accountancy and Assurance Update	<input type="text"/>	<input type="text"/>
Audit and Accounts of Pension Schemes	<input type="text"/>	<input type="text"/>
Top Tips For Delivering The Profitable Assignment	<input type="text"/>	<input type="text"/>
Capital Taxes Update	<input type="text"/>	<input type="text"/>
Tax Planning For Family Companies	<input type="text"/>	<input type="text"/>
Finance Act 2008	<input type="text"/>	<input type="text"/>
The Reporting Requirements of Small Companies	<input type="text"/>	<input type="text"/>
Regulatory Update For Practitioners	<input type="text"/>	<input type="text"/>
Charities: Current Issues	<input type="text"/>	<input type="text"/>
Topical Tax Issues	<input type="text"/>	<input type="text"/>
VAT Update	<input type="text"/>	<input type="text"/>
Total No of Places	<input type="text"/>	<input type="text"/>

*If you are booking on courses in High Wycombe, Ipswich, London or Milton Keynes please indicate if you are attending am or pm where this option exists.

Total places @ £43.50 if 10 or more places booked £

Total places @ £85 if fewer than 10 places booked £

Small Practitioners' Option
Please reserve one place on the six courses as above @ £340 £

plus VAT at 17.5% £

TOTAL
(Cheque enclosed payable to Mercia Group Ltd) £

PAYING BY CREDIT CARD VISA, MASTERCARD OR DELTA ACCEPTED

Cardholder No.....

Security Code.....

Card Expiry Date

Cardholder Name & Initials.....

Cardholder Address (inc. Postcode)

.....

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

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

If you have any queries or would like to discuss your training needs please contact Liz Coates or John Sharkey on 0116 258 1200 or e mail
liz.coates@mercias-group.co.uk
john.sharkey@mercias-group.co.uk

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