

Top Speakers

Tim Good
Alexandra Durrant
Bob Trunchion
Dean Wootten
Giles Mooney
John Selwood
Liz Meehan

Louise Dunford
Martyn Ingles
Mike Ulrich
Mark Ward
Neil Owen
Neil Warren
Peter Legg

Peter Herbert
Peter Thatcher
Rebecca Benneyworth
Robert Jamieson
Ros Martin
Sophie Hill
Steve McAlpine



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Income Tax
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Student courses
Special assignments

The Smart Training Group

24 Carleton Road – Poynton – Cheshire – SK12 1TL

Phone: 01625 858188 Fax: 01625 859563 e-mail: info@smarttraining.co.uk

2012 Accountants' Training courses

How much
tax will your
clients pay?



Everybody's
got to learn,
but when?



Can you
imagine there's
no taxation?



When it gets
tough - what
do you do?



What will your
clients do when
the tax bill
arrives?



for the big choice
of courses, speakers & venues

there's **SOMETHING** for **EVERYONE**

The 2012 course programme is designed for General Accountancy Practitioners with small and medium sized clients.

Top Trainers

The courses are presented by the country's top trainers including: Tim Good, John Selwood, Robert Jamieson, Giles Mooney, Dean Wootten, Peter Hebert, Neil Owen, Peter Thatcher, Neil Warren... to name just a few. By using the top trainers you can be certain of the quality of the training and course contents. Many of the trainers carry out practice work or consultancy so bringing real-life examples to their courses.

Course Guarantees

If for any reason any a course you attend does not meet with your expectations we will refund your full course fee.

We further aim to provide a desk for all delegates who would like one during the course, and who have arrived before it commences, and if not there will be no charge for the course place.

Venues

The courses are held in Wilmslow, Chester, Bolton, Preston, Kendal, York and Cardiff, so there should be a venue close to you. If the course you are looking for is not held at a venue near you check the online programme at www.smarttraining.co.uk for a range of regularly updated courses.

Course topics and subjects

The topics are selected for their relevance to General Practice clients and cover: all aspects of taxation, VAT, accounting, financial statements, auditing and specialised assignments.

The student and professional development courses ensure trainees meet the many practical aspects of accountancy and tax, including subjects not covered in exam training, in the classroom and not on your clients' files. So there are courses for all, from the new starter through to the senior partner. Courses are suitable for accountants working in industry.

Tim Good Robert Jamieson Giles Mooney

Imagine there's no taxation

The Smart Training Group's tax courses are all designed for the General Accountancy Practitioner, with topics selected for their relevance to small and medium sized clients. Courses are presented by leading tax trainers, so ensuring the quality of the courses.

Budget / Finance Act / December Tax updates

This course covers the major tax events in the previous three to six months, including the Budget and 2012 Finance Bill/Act (as applicable). The course only covers the issues that affect general accountancy practitioners and their clients, including: Parliamentary legislation – Recent case law – Present best practice on major tax issues – Income tax – Corporation tax – CGT – IHT – National Insurance. The tax updates are held two or three times a year at all venues. The exact contents are set about four weeks before the course and you will find details at www.smarttraining.co.uk.

Corporation and company tax update

This course provides the complete update on corporate and business tax matters. The contents will be drawn from: Corporation tax update – Review of capital allowances – Self-assessment for companies – Best techniques for extracting profits – Review of interaction with Income tax and National Insurance – Company tax planning – Use of corporate tax losses – Allowable expenditure – Incorporation and disincorporation issues – Changes to partnership tax and LLPs – Business tax planning points. The exact contents are set about four weeks before the course date and are shown on www.smarttraining.co.uk

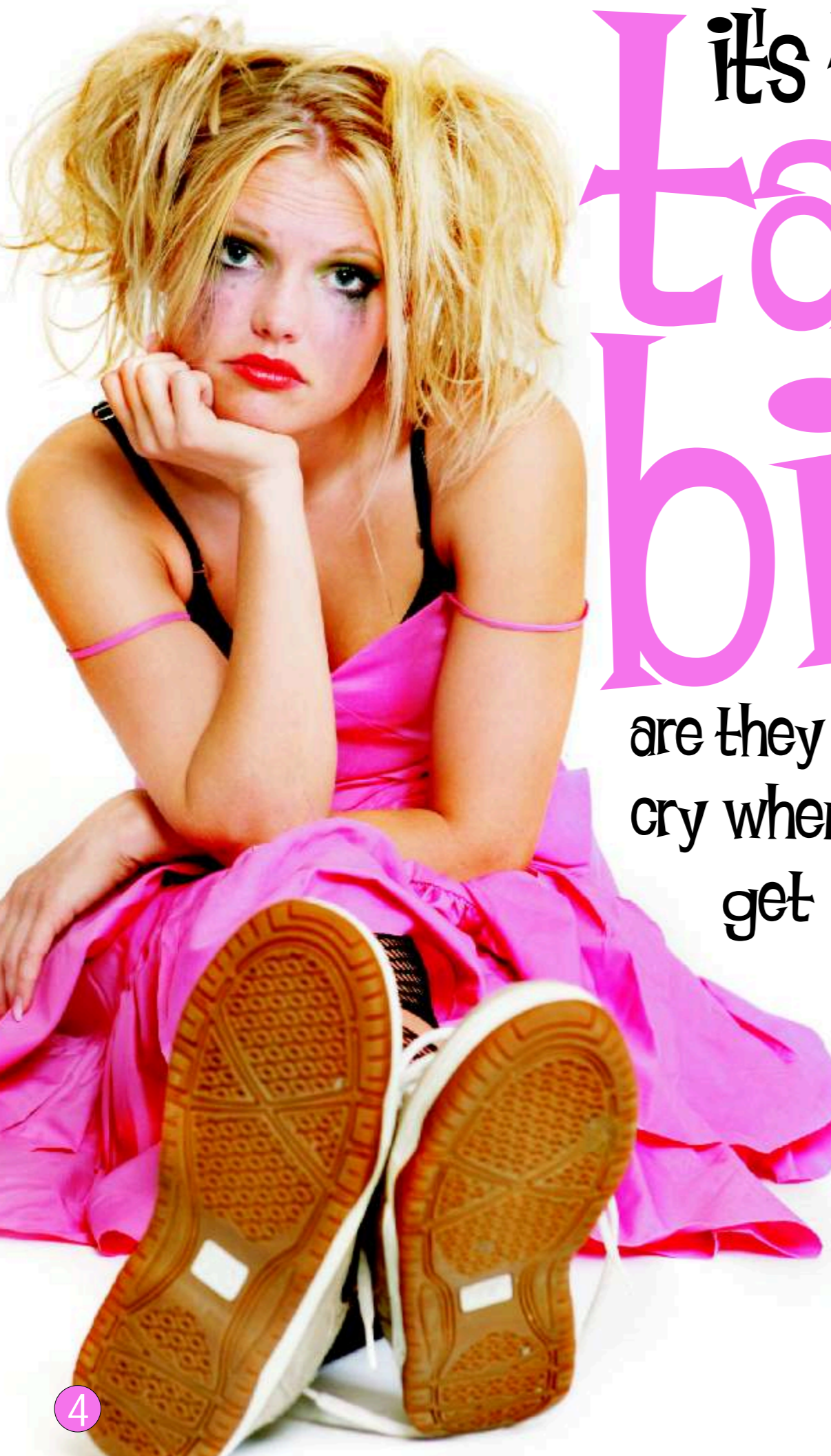
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The smart training
24 Carleton Road – Poynton – Cheshire
p: 01625 858188 f: 01625 859563
info@smarttraining.co.uk
www.smarttraining.co.uk

Taxation courses

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It's their Tax bill

are they gonna
cry when they
get it?

Taxation courses

Bob Trunchion

Ros Martin

Neil Warren

Acting for doctors

The course is designed for accountants who already act for GPs or are aiming to do so. The course is only suitable for partners, managers and experienced accountancy staff. The course assumes prior knowledge of acting for doctors. The course updates delegates on changes and developments to this increasingly competitive area, and covers: Style, layout and content of doctors' accounts – Sources and types of income, and NHS funding – Tax treatment of fees received: PAYE and VAT implications – Current hot topics for doctors' accounts – Succession, profit-sharing, property and other partnership matters – Retirement, superannuation and pensions. This course is only supplied with slides not full course notes. The exact contents are set about four weeks before the course and you will find details at www.smarttraining.co.uk.

Capital allowances and business incentives

The course provides a comprehensive guide to the capital allowances legislation and the impact on SMEs. The course includes: Review of capital allowances – Different type of pools – Annual investment allowances – Key dates and their impact on capital allowances – Short life assets – Enhanced Capital allowances – The end of Industrial Building Allowances – Treatment of cars and vans – Capital vs revenue issues – Other business incentives such as research and development, goodwill, websites and software – Tax planning opportunities with capital allowances

VAT update including common VAT problems

This course covers recent changes to VAT legislation and will be tailored to the SME sector. It will draw its contents from: Budget and Finance Act changes – New VAT legislation – VAT Case law – Tribunal decisions – New EU VAT rules – VAT planning points – Common VAT problems & pitfalls met with SME clients. The exact contents are set about four weeks before the course date to ensure they are right up to date and will be shown on www.smarttraining.co.uk

Tax investigations

The course is designed to provide a practical update on the current tax investigation legislation and HMRC practice. The course is presented by an ex-HMRC employee, Ros Martin, so providing an insight from HMRC's point of view as well as the accountant's. The course will draw its contents from: The legislative background to compliance checks – The practical application of the rules – How to avoid problems for clients – Typical client pitfalls and how to spot them – Practical solutions to common problems – Useful resources for practitioners – Negotiating realistic settlements – The new appeals regime in practice – Amnesties – Handling targeted trades and professions

UK tax implications of working, trading or living overseas

As more clients consider living or working outside the UK, the tax implications of such a move are vitally important. The course covers: Definition of residence and domicile – Tax-planning opportunities for non-domiciles and periods spent abroad – Tax treatment of offshore investments and properties – UK employment contracts when working abroad – Planning for departures and timing of return visits – CGT implications – Transfer of assets abroad – Tax exemptions and reliefs – Interaction with IR35 for contractors – Tax consideration of the principal residence while abroad – Remittance basis – Rental income and other UK-based income derived during the period abroad – Amnesties – Companies trading abroad either as a subsidiary or a branch

Group tax update for SMEs

This course is designed to update delegates on tax issues that affect small and medium-sized groups and covers: Update on the definition of a group, subsidiary and associate – Impact of quarterly accounting – Loss relief – Group loss relief – Joining and leaving the group – Transfer of assets within a group – Inter-company charges – Capital gains tax – Inter-company dividends – Tax planning for groups – Corresponding accounting periods – Recent cases. This course concentrates on the group structures found in general practice.

Course guarantees

If for any reason a course you attend does not meet with your expectations we will refund your full course fee.

We further aim to provide a desk for all delegates who would like one during the course, and who have arrived before it commences, and if we fail to do so there will be no charge for the course place.



Martyn Ingles Dean Wootten Mark Ward

Taxation of Limited Liability Partnerships

The course provides comprehensive coverage of the tax issues revolving around Limited liability partnerships (LLPs). The contents will be drawn from tax considerations when establishing an LLP – Transferring from a partnership or sole trader to a limited company – Partnership assets such as property and goodwill – Change of accounting date and selecting the best date – Change to the partnership: admissions and retirements – Change in profit sharing ratios – Partners having a 'company' car – Using LLPs as part of a group or for tax planning – Impact on associated company status – Paying pension contributions to partners – Paying taxes – Corporate partners

Tax losses – what you used to know and still should

Over the last few years the tax treatment of losses has become increasingly complex. The course is a detailed review of tax loss treatments and refreshes delegates on the rules. Corporation tax losses: what can be carried back, forward and how long for – Group tax losses – Change of trade – Personal trading losses – Partnership losses – Losses by LLPs – Rental losses – Losses on furnished holiday lettings – Capital gains losses – Tax efficient use of losses – Anti-avoidance legislation – Pre-trading losses – Calculating the loss: what is allowed and what is not – Losses created by capital allowances

Land and property tax issues every practitioner needs to know

The course is a comprehensive review of the tax issues revolving around land and property and draws its contents from: The definition of land and property for tax purposes – Capital gains tax considerations – Tax planning for the purchase – Tax relief on loans – Treatment of rental income – Rent-a-room relief – Capital Allowances Act and impact on properties and landlords – Repairs and renewals – Property leases – Capital vs. revenue and property improvements – Issues determining which legal entity should own the property – Tax issues for properties owned by limited companies. The exact contents are set about four weeks before the course and you will find details at www.smartraining.co.uk.

Brimful of Taxes

Taxation of the family unit – including marriage, separation and divorce

No client's tax affairs are complete without a comprehensive review of their family situation. The course runs through the tax issues that affect the family unit. The contents will be drawn from: Using children in tax planning – Use of small family trusts – Brief coverage of Tax credits – Using Alphabet and different classes of shares – Passing assets and income down the family for tax efficiency – Tax planning before marriage – Tax impact of separation and divorce – Paying family members from a family company – Gifts to family members – IHT planning – The family residence – Who should own second or holiday properties? – Retirement and tax considerations with pension payments

Tax planning for 5 April 2012

The course is designed for all accountants and staff with clients who will be required to submit year-end returns or take tax-planning action before 5 April 2012. The course reviews current problem areas with particular focus on recent and impending developments, and potential problem areas. The course will draw its contents from the tax issues requiring urgent attention before 5 April 2012. PAYE and benefits in kind issues – CGT tax planning – Capital allowances and business expenditure issues – Furnished holiday letting issues – Tax issues related to pension planning – Company tax issues e.g. payment of bonuses, dividends etc. – Other topical tax issues. The exact contents are set about four weeks before the course date and are shown on www.smartraining.co.uk

Practical Payroll and benefits in kind update

The course is designed as an update for experienced payroll and benefits in kind employees. It reviews the changes introduced over the last year and those planned for the future in relation to payroll, PAYE, national insurance and reporting benefits in kind. PAYE Update – National insurance changes from 6 April 2012 – Other payroll related issues: such as handling starters and leavers, termination payments, unlawful deductions from pay – Update to changes to maternity, paternity and adoption regulations – The statutory payments and leave provisions – Changes to year end procedures for 2011/12 – Use of Dispensations and PAYE Settlement Agreements – Class 1A and Class 1B National insurance – Update on forms P11D and review of the reporting for expenses and benefits in kind. The course is an update and assumes prior knowledge of the subject area and is not suitable for new starters. The exact contents will reflect current topical issues and are set about 4 weeks prior to the course and will be shown on www.smartraining.co.uk.

Money

that's what 'they' want

Capital gains tax – the hot issues for general practices

This course is designed for accountants involved with CGT and provides a detailed review of CGT changes. The contents are drawn from: Changes to Entrepreneur's relief – Changes made in the Finance Act – Review of recent CGT cases – CGT for companies – Treatment of CGT tax losses – CGT tax planning opportunities – CGT for individuals – Recent developments. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk

Inheritance tax – a refresher of the old rules and review new opportunities

This course is designed for accountants involved with IHT and provides a detailed review of current rules and exploration of new IHT planning opportunities. Inheritance Tax planning and the family home – Succession planning for the family business – Maximising reliefs and exemptions – Tax effective and flexible wills – Lifetime giving – Moving assets around the family to reduce IHT – The family home and IHT – Avoiding pitfalls such as a gift with the reservation of benefit provisions – Tax planning and businesses – The use of trusts – Avoiding Capital Gains Tax on an estate planning disposal – Tax effective Wills and Deeds of Variation. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk. Where the course is presented by Peter Legg no notes will be supplied but the course will be supported with slides.

Tax issues of buying and selling private businesses

The point at which a business is sold or bought presents high risk to the tax practitioner. Being up to date with the current best practice is essential. This course covers: Pre-sale planning – Changing the client structure before sale, such as shareholdings, legal format and transfer of assets – Capital gains tax – Entrepreneur's relief – Extraction of profits before sale – Sale to third parties – Sale to family members – Retirement planning – Tax issues of using pension funds in sale and purchase of businesses – How to shelter and defer capital gains – Inheritance tax issues – Management buyouts – Buying and selling unincorporated businesses – Succession planning. The course only looks at issues that affect the sale of SMEs. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk.

Capital gains - all the bits you used to know and wish you still did

The course is a complete refresher of the main CGT rules and reliefs rather than an update on recent developments. Brief coverage of Entrepreneur's relief – CGT on divorce – Husband and wife transfers – Part disposal rules – Indexation (where still available) – Share disposals: the basics, identifying qualifying costs, claiming tax reliefs, part disposals, order of set-off – Use of capital losses – Gains on sales of properties – Valuation problems – Completion of CGT sections on the tax return – Gains and businesses – Personal possessions / antiques / chattels – Claims you must make – Exemptions and reliefs – Gifts – Reporting capital gains to HMRC – Key dates for CGT – Remaining issues on taper relief. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk.

Advanced aspects of the taxation of trusts

The course is designed for tax practitioners and accountants who have experience of the taxation of trusts. The course examines in details a range of income tax, CGT and IHT planning possibilities with UK trusts and their beneficiaries. The contents will be drawn from: Interest in possession trusts – Inheritance tax – CGT implications – Discretionary trusts – Self-settlement trusts – Matrimonial settlements – Planning ideas using trusts – Changes brought about by the Finance Acts. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk. Delegates who are new to the taxation of trusts might wish to consider the Introduction to trusts course.

Introduction to Inheritance tax

The course is designed for accountants with a good knowledge of the tax system but who regard IHT as a weak area. The course assumes delegates only have a basic knowledge of IHT which they would like to improve before considering the more advanced IHT aspects. The charge to IHT – Exempt transfers – Potentially exempt transfers – Tax calculations for chargeable lifetime transfers – The cumulative basis of IHT – Business property relief – The Death Estate – Gifts with reservation of benefit – Deeds of variation – Payment of tax. The course is highly practical, includes case studies and is limited to a maximum of 20 to 25 delegates.

Introduction to the taxation of trusts

The course is designed for accountants with a good working knowledge of the self-assessment tax system but little or no knowledge of the practical taxation of trusts. The course will concentrate on small trusts met in general practice, and will draw its contents from: Definition of a trust – Types of trust – Overview of the taxation of trusts – Taxation of trust income – Taxation of capital gains – Completion of basic trust tax returns – Payments to beneficiaries – Role of the trustees – Calculation of trust tax liabilities – The course does not cover Employee Benefit trusts. The course is highly practical, includes case studies and is limited to a maximum of 20 to 25 delegates.

Introduction to VAT – part I

The course is for junior staff with less than 12 months' experience who will complete VAT returns. It is a highly practical and delegates will complete HMRC forms and carry out VAT calculations covering:

Registration – Basic VAT returns – Outputs – Inputs – Use of credit notes – Bad debts – De-registration – Payments – Default surcharges – Cash accounting – Car scale charges – Blocked VAT – Overview of filing on line. The course also highlights common mistakes in preparing VAT returns.

Introduction to VAT – part II

The course is designed for delegates who have not met the topics shown below or have only a basic knowledge of them. The course is full of case studies and examples to help delegates master the subjects.

The course covers: Entertaining, travel and subsistence expenses – Flat rate scheme – Introduction to VAT EU rules – Detailed review of inputs and outputs – The VAT treatment of cars and vans – The penalty regime

Introduction to VAT – part III

The course is designed for delegates who have not met the topics shown below or have only a basic knowledge of them.

Margin scheme – How to handle a VAT Compliance Inspection – Group VAT registrations and how to operate a group scheme – VAT Construction services for the smaller builder – Artificial separation of businesses – Capital goods schemes – DIY house builder schemes – How to claim VAT expenses when trading with EU – Problems areas e.g. download of software from outside the UK. Delegates do not need to attend part I or II to attend this course.

Mike Ulrich

The student tax courses are designed for employees who are new to the practical aspects of taxation.

The courses look at aspects of taxation that are often not included in exam training. Courses review the forms, procedures and administration that delegates will have to complete as part of their job.

Courses are limited to a maximum of 25 delegates so ensuring first-class attention for all attending. Case studies and questions, throughout the courses, develop understanding. By the end of the course the delegates should be able to carry out routine tax work (tax returns, P11Ds, VAT returns etc.) for many of the clients met in general practice.

Everybody's got to learn sometime

Introduction to completing tax returns

Designed for: employees with little or no experience of preparing payrolls. The PAYE system is suitable for delegation and, as the tax year-end approaches and the P35s/P14s build up, this is the time to train your staff.

The course looks at the major self-assessment sections using sample data and case studies on: Self-employment – Employment – Dividends and bank interest – Personal allowances – Other commonly met schedules – Tax computations – Filing dates – SA administration explained. The course does not look at the more complex areas such as capital gains, trust income.

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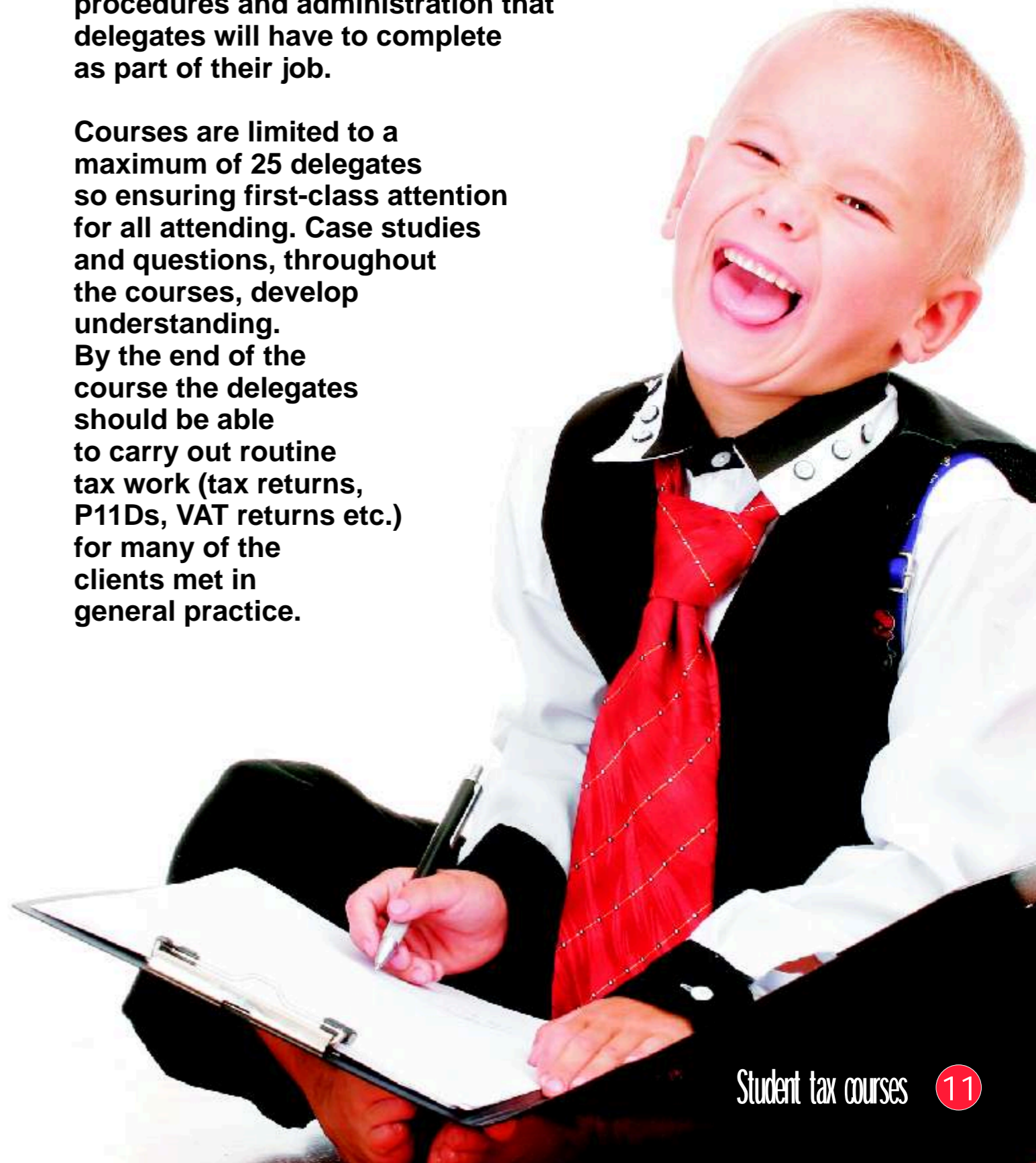
Introduction to PAYE

Designed for: employees with 12 to 18 months' experience of working in general practice. The benefits-in-kind system is complex and full of deadlines and penalties, but it can be safely delegated to well-trained staff. The course looks at the BIK system for 2011/12, from both the employer's and employee's viewpoints. The course covers: Completing P11Ds using sample data – Expense claims – Car benefits – Class 1A – Loans – Other major benefits (such as private phone use and healthcare) – Assessments – Coding notices – Payment of tax – Administration of the benefits system under self-assessment.

The course will look at the PAYE system from the viewpoint of both the 2011/12 year-end returns and the changes for the next tax year, and it covers: Tax calculations – Lower/basic/higher rates – National Insurance (employers' and employees') – P14s/P60s – Deductions – P46s – P35s – Payment of tax – Overview of SSP – Year-end routines and overview of filing online. This is a full day course. The course is not suitable for experienced payroll staff.

Introduction to benefits in kind

Designed for: employees with 12 to 18 months' experience of working in general practice. The benefits-in-kind system is complex and full of deadlines and penalties, but it can be safely delegated to well-trained staff. The course looks at the BIK system for 2011/12, from both the employer's and employee's viewpoints. The course covers: Completing P11Ds using sample data – Expense claims – Car benefits – Class 1A – Loans – Other major benefits (such as private phone use and healthcare) – Assessments – Coding notices – Payment of tax – Administration of the benefits system under self-assessment.



John Selwood

Peter Herbert

Peter Thatcher

Steve McAlpine

When the rules get tough the tough get...

Clarity ISAs – one year on

The Clarity ISAs may have clarified auditing standards but they also added to audit workloads. This course looks at the common problems that have arisen during the first 12 – 18 months of their operation. The course is highly practical and draws on the presenter's experience during file reviews. This course is designed for senior managers and partners. The course covers: Overview of the impact of Clarity ISAs – Review of common misunderstandings and what to do about them – Review of the changes auditors should have made since introducing Clarity ISAs – Refresher of the Clarity ISAs – Risk evaluation – Calculating materiality – Audit engagement and planning – Compulsory tests and how to reduce them. The course will focus on practical aspects and will include case studies. The course is limited to a maximum of 25 delegates.

Audit planning under International Standards on Auditing

The course is designed for staff with at least two years' audit experience and is suitable for managers and partners. The course looks at the audit planning required under International Standards on Auditing. The course draws its contents from: What an audit plan is – Developing the audit plan – The audit briefing document – Setting budgets – Briefing staff – Developing the audit programmes – Audit materiality – Identifying risk and reacting to it – Planning the file review – How to document and record evidence – Reporting findings to staff – Supervisory skills – Effect of the review process on junior staff – Reporting findings to partners. The course will include case studies to develop audit skills.

Auditing: how to audit for maximum efficiency, reduce time and have the best chance of making a profit

The course is designed for auditors looking to maintain the quality of their auditing and ensure they are carried out at maximum efficiency. The course draws its contents from: A review of compulsory audit requirements and how to save time on them – Using planning to reduce time – Using analytical review (properly) to cut down other tests – Work the client can do – How to design tests for time saving – Areas that are typically over audited – How to evaluate risk so reducing time – Setting budgets and briefing the audit team – How to adapt the audit as it progresses

Accounting and auditing SME groups

The course is designed for accountants who are required to prepare group accounts or carry out group audits. The course will draw its contents from: Background to group accounts – Basic principles – Which groups do and which do not need to prepare group accounts – Companies Act requirements – Review of disclosure requirements – How to prepare group accounts – Problem areas in completing group accounts – Profit and loss accounts – Balance sheets – Impact of International Accounting Standards – Auditing groups – Planning the audit – Special considerations when auditing groups – Liaising with other auditors in the group – How to act as holding company auditor when not auditing subsidiaries and vice versa – Review of risk areas – Impact of clarity ISAs on group audits

Top quality accountancy, audit and special assignment courses. All are presented by top trainers with topics selected for their relevance to small and medium sized clients. Courses are supported with notes for their use both during and after the course.

Business law update – essentials every accountant must know

The course is designed to give delegates a good working knowledge of all the key legislation and cases relevant to every accountant in General Practice. The contents will be a full update on topics drawn from: Employment law including the impact of the retirement provisions and reform of employment law, developments in discrimination and points to watch when recruiting or making redundancies, and tips on performance management – Directors' duties – Bribery Act 2010 – Companies Act 2006 – Insolvency and Administration rules that apply in 2012 for both companies and individuals – Professional negligence update – Data Protection – Health and safety legislation. The exact contents are set about four weeks before the course date and you will find details at www.smarttraining.co.uk

Companies House procedures update

The Companies Act 2006 made substantial changes to both company law and the administration procedures. The course is a mixture of refresher and clarifications of current rules and review of forthcoming changes. The course will draw its contents from: Review of model articles & bespoke articles and what action you need to take for your clients – Objects clauses – Removal of authorised capital – Appointment of the Company Secretary – Service addresses – EEA/Non-EEA companies. Shares: are they unpaid / is there a premium paid? Companies Act 2006 Forms: An overview of the new forms including whether the form can be filed electronically and the CA 1985 form number it has replaced – Annual Return: FAQ's on completion and stipulation of Rights on Shares – Statement of Capital – Rules regarding Creating New Share Classes – An overview of the shortfalls in the existing Model Articles. **Resolutions:** Ordinary and Special Resolutions – Adoption of New Articles. **Registers** – Importance of keeping the Statutory Registers up to date – Examples of information required for the registers. Electronic Filing: – Authentication codes – Web-filing – Web-Incorporations

Analytical review and file review under International Standards on Auditing

Analytical review is one of the main audit tests that, if carried out properly, will save audit time and costs. The course explains how analytical review should be carried out to both gain evidence and reduce other tests. What analytical review is – How to perform analytical review – What tests to carry out – Ratios and analysis that work – Analytical review that does not add to evidence – How to document analytical review properly – Setting analytical review objectives. The course covers how an audit file should be reviewed and includes: Have audit objectives been met? – Key items to look for when reviewing – How to report findings to staff – Reporting to partners – Closedown approach to risky areas – Analytical review in closedown – Post balance sheet review procedures – When the audit can be signed off and gaps between fieldwork and date of signing audit report.

Financial statements for SMEs update

This course is designed as an update on developments in financial reporting for SMEs and a review of commonly met disclosure problems. The contents will be drawn from: Update on the time table for planned changes to disclosures – Update on proposed changes to IFRS for SMEs (note this course does not include extensive coverage of IFRS disclosures) – Changes made to the FRSSE – Review of small and medium sized limits – Review of group accounting requirements (this course does not cover detailed group accounting) – Review of common disclosure errors and problem areas including: Fixed assets – Goodwill – Intangible assets – Stock – Debtors – Leases – Creditors – Loans – Share capital issues – Director's reports – Accounting policies – Companies Act changes – Developments in the FRSME. The course is an update and refresher and the exact contents will be set about 4 weeks before the course and will be posted on www.smartraining.co.uk.

Practice regulation and accountancy update

The course is essential for all partners/directors and senior employees who are involved in practice and regulatory compliance. The course will draw its contents from: Money laundering update – Practice and quality assurance update – Changes to Ethical requirements – Review of disciplinary cases, could your practice accidentally breach a regulation? – DPB changes – Common problems met on ICAEW / ACCA practice reviews – Proposed changes to financial statements (note this course does not have extensive financial statements coverage for this see 'Financial statements for SMEs update') – Reporting on audit exempt requirements – Client monies developments – Data protection – Other topical issues affecting clients and general accountancy practices – Changes to Companies House Administration. The course is an update and refresher and the exact contents will be set about 4 weeks before the course and will be posted on www.smartraining.co.uk.

Auditing and accounting for small pension funds

The course is designed as a review of the auditing and accounting rules that affect small pension funds. The rules are complex and must be correctly applied, particularly with the Regulator taking a strict regulatory line. The course covers: Planning – Scheme rules – Complying with HMRC rules, but does not cover tax issues – Disclosure rules – Audit and accounting programmes – Audit tests you must complete – Reporting – Reporting breaches – Spotting breaches of the rules – Summary of present legislation – Pensions Act – SORP – Best practice – Use of actuarial statements. This is a short course and concentrates on the rules that affect general practice small pension funds. This course will cover audit aspects of small pension funds as well as accounting issues.

Solicitors' accounts rules

Solicitors' accounts rules are complex and change regularly and errors in your procedures could be costly. The course gives delegates a thorough understanding of the rules involved in holding clients' money. It highlights the main problem areas and potential reporting solutions. The course covers: The latest versions of the solicitors' accounts rules required by the Law Society / Solicitors' Regulation Authority – The rules and regulations – Reporting – Reporting breaches of the rules – Audit testing – Testing during the accounting period – Overdrawn client accounts: the implications and the actions required – Errors and mistakes – Mistakes you must report – Mistakes you do not have to report – Books of account – Authorisation of transactions. This is an update course assumes prior knowledge of Solicitors' accounts rules and is not suitable for junior staff.

Charity accounts update

The course outlines the reporting and accounting requirements of charities. It explains the format of accounts required under the regulations, and the issues raised by the Charity SORP and Charities Acts. The course draws its contents from: Different categories of charity – Returns to commissioners – Exempt charities – Definitions of income and expenses – Simplified vs. full accounts – Problem accounting areas – Independent examiner – Qualified audit reports – Auditors' powers – Reporting obligations – Corporate charities – Legal requirements – Charities Act. The course covers all major changes over the last 12 to 18 months and is suitable for accountants in practice and the charity's accountant. This is an update course and assumes prior knowledge of Charity accounts and is not suitable for junior staff. The course is an update and the exact contents will be set about 4 weeks before the course and will be posted on www.smartraining.co.uk.

Update for registered auditors

The course is designed for practices that carry out audit work either for trading companies or the regulated sector such as charities, small pensions and other regulated clients. The course provides an update to changes in auditing and will draw its contents from: Review of the impact of the audit standards – The Clarity project – Changes to planning requirements – Permanent files – Assessment of risk – New quality control procedures – Use of substantive procedures – Appointment and reappointment procedures – Changes to the nature of audit work – Changes to completion procedures – New audit ethics – Update on the guidance on informed management and division of auditing and accounting duties. The course will focus on current developments and trends in auditing at the time of the course. The exact contents are set about four weeks before the course date and you will find details at www.smartraining.co.uk.

Accounting for LLPs

More and more practices now have clients that are Limited Liability Partnerships (LLPs). This course looks at the accounting treatment of LLPs. The course contents are drawn from: The legal background to LLPs – Definition of terms – Accounting conversion to an LLP – The role of the designated member – Accounting treatment of LLPs – Financial disclosures – LLP SORP – Sample accounts and layout – Allocation and treatment of profits or losses – Corporate partners – Legal duties of members – Problem areas – This course does not cover the taxation of LLPs.

They never promised you a
rose garden
but did you really
expect all these?

International financial reporting standards masterclass

The course is designed for accountants who are involved in the preparation of financial statements for clients that have to or will have to comply with International Financial Reporting Standards. The course will take the format of a full day-long course so allowing the topics to be fully explored. The course combines a mix of instruction and case studies to develop a thorough understanding of the new standards. The course is limited to a maximum of 25 delegates. The course covers: Background to the new standards – Layout and style of accounts and primary statements – Key changes from existing legislation – Coverage of the most frequently used standards and High-impact standards – Low-impact standards – Problem areas.

International financial reporting standards update

A number of new standards will be published in 2011/12, all of which will need to be given careful consideration when preparing 2011 year end statutory accounts. This half day IFRS update is designed for accountants who are already familiar with preparing accounts under IFRS and who are looking for an update on recent IASB publications. The update course will cover: Overview of updated plans to converge UK GAAP and IFRS – New standard on leasing – New standard on income recognition – New standard on financial instruments (IFRS 9) – New rules on the presentation of financial statements – IAS 1 – includes recap on 2009 changes – New standards on consolidation (IFRSs 10, 11 & 12) – Common problem disclosure areas – Impact of IASB 2010 & 2011 – IASB Annual Improvements Project – Other recent IASB Standards and IFRIC Interpretations

Can you stop the march of the regulators?

Quality control and practice/quality assurance review services

The Smart Training Group provides a comprehensive audit file and practice review service. The reviews can be part of your routine audit compliance procedures or in response to a visit from either the ICAEW or ACCA.

Most reviews will be carried out in your office and include:

- An opening meeting to discuss the files or procedures to be reviewed
- Full review of those files
- Debrief with the partners or directors responsible for the files.

All reviews are furnished with a full written report, which is supplied within 7 days of the review. All reviews are carried out by experienced reviewers.

Costs

The costs, per day, are £599 plus VAT, travel and where required overnight costs. However every practice is different and we will be pleased to provide you with a quote tailored to your circumstances.

Course details

How to book courses for 2012

It's easy to book courses: Select the courses you would like to attend on the booking form, then choose the booking method you prefer.

By post to: The Smart Training Group, 24 Carleton Road, Poynton, Cheshire, SK12 1TL.

Phone: on 01625 858188. **Fax back:** on 01625 859563

E-mail: to info@smartraining.co.uk **On-line:** at www.smartraining.co.uk

You can download the spreadsheet training planners and e-mail back.

Wilmslow courses - The Deanwater Hotel - Wilmslow

Code	Course	Time	Speaker	Page	£	Date	Number	Total
SM2902A1	Tax planning for 5 April 2012	9.00am - 10.45am	GM	6/7	£49	29.2.12		
SM2902A2	Tax losses - all the bits you used to know...	11.00am-12.30pm	GM	6/7	£49	29.2.12		
SM2902B	Both of the above two courses	9.00am - 12.30pm	GM	-	£59	29.2.12		
SM0603	Practical Payroll and benefits update	9.30am - 12.30pm	AD	6/7	£69	6.3.12		
SM2903A	The 2012 Budget update	9.00am -12.00pm	TG	3	£59	29.3.12		
SM2903P	The 2012 Budget update	1.30pm - 4.30pm	TG	3	£59	29.3.12		
SM1704P	The 2012 Budget update	1.30pm - 4.30pm	GM	3	£59	17.4.12		
SM2504A	Auditing efficiently to reduce time & costs	9.30am - 12.30pm	PH	12/13	£89	25.4.12		
SM2504P	Clarity ISA - one year on refresher & update	1.30pm - 4.30pm	PH	12/13	£89	25.4.12		
SM0105	Tax land & property.. what every accountant	9.00am - 12.00pm	RM	6/7	£69	1.5.12		
SM0305	Business law update	9.30am - 12.30pm	LD	12/13	£69	3.5.12		
SM1405	VAT update & common VAT problems	1.30pm - 4.30pm	NW	4/5	£59	14.5.12		
SM1605	International accounting stds masterclass	9.30am - 4.30pm	PT	14/15	£149	16.5.12		
SM2305	Introduction to IHT	9.00am - 1.00pm	SH	8/9	£99	23.5.12		
SM1306	Solicitors' accounts rules	9.30am - 12.30pm	SM	14/15	£69	13.6.12		
SM1906A	Financial statements update	9.00am - 12.00pm	PT	14/15	£59	19.6.12		
SM1906P	Financial statements update	1.30pm - 4.30pm	PT	14/15	£59	19.6.12		
SM0507	Finance bill and tax update	9.00am - 12.00pm	DW	3	£59	5.7.12		
SM2509A	Corporation tax update	9.00am - 12.00pm	DW	3	£59	25.9.12		
SM2509P	Corporation tax update	1.30pm - 4.30pm	DW	3	£59	25.9.12		
SM0110	Charity accounts update	9.30am - 12.30pm	MU	14/15	£69	1.10.12		
SM1110A	How to plan an Audit under Clarity ISAs	9.30am - 12.30pm	PH	12/13	£89	11.10.12		
SM1110P	Audit analytical review under Clarity ISAs	1.30pm - 4.30pm	PH	12/13	£89	11.10.12		
SM1610	Capital Gains Tax update	1.30pm - 4.30pm	GM	8/9	£69	16.10.12		
SM2410A	Advanced taxation of trusts update	9.00am - 12.00pm	RJ	8/9	£69	24.10.12		
SM2410P	Taxation of selling and buying businesses	1.30pm - 4.30pm	RJ	8/9	£69	24.10.12		
SM3010	Corporation tax update	9.00am - 12.00pm	REB	3	£59	30.10.12		

Wilmslow courses - The Deanwater Hotel - Wilmslow

Code	Course	Time	Speaker	Page	£	Date	Number	Total
SM0511	International accounting stds - update	9.00am - 1.00pm	PH	14/15	£99	5.11.12		
SM0811A	Accountancy and practice regulation update	9.00am - 12.00pm	JS	14/15	£59	8.11.12		
SM0811P	Accountancy and practice regulation update	1.30pm - 3.30pm	JS	14/15	£49	8.11.12		
SM0911	Acting for doctors	9.00am - 1.00pm	BT	5	£79	9.11.12		
SM1211	Companies House update	1.30pm - 4.30pm	LM	12/13	£69	12.11.12		
SM1411	Introduction to the taxation of trusts	9.00am - 1.00pm	SH	8/9	£99	14.11.12		
SM1611A1	Small pension funds	9.00am - 10.45am	PH	14/15	£49	16.11.12		
SM1611A2	Accounting for LLPs	11.00am-12.45pm	PH	14/15	£49	16.11.12		
SM1611P	Accounting and auditing SME groups	1.45pm - 4.45pm	PH	12/13	£79	16.11.12		
SM1911	Inheritance tax update	1.30pm - 4.30pm	PL	8/9	£69	19.11.12		
SM2211A1	Group tax update & refresher for SMEs	9.00am - 10.45am	MI	6/7	£49	22.11.12		
SM2211A2	Capital allowances & business incentives	11.00am - 1.00pm	MI	5	£49	22.11.12		
SM2211B	Both of the above two courses	11.00am - 1.00pm	MI	-	£59	22.11.12		
SM2711	Update for registered auditors	9.00am - 12.00pm	PH	14/15	£69	27.11.12		
SM0612A	Tim Good's December Tax update	9.00am - 12.00pm	TG	3	£59	6.12.12		
SM0612P	Tim Good's December Tax update	1.30pm - 4.30pm	TG	3	£59	6.12.12		
SM0712	Giles Mooney's December Tax Update	1.30pm - 4.30pm	GM	3	£59	7.12.12		

Wilmslow courses - Professional development and student courses

SM1503	Introduction to the PAYE system	9.30am - 4.30pm	SH	10/11	£149	15.3.12		
SM2504A	Auditing efficiently to reduce time & costs	9.30am - 12.30pm	PH	12/13	£89	25.4.12		
SM2504P	Clarity ISA - one year on refresher & update	1.30pm - 4.30pm	PH	12/13	£89	25.4.12		
SM1705	Introduction to benefits in kind	9.00am - 1.00pm	SH	10/11	£79	17.5.12		
SM2006	Introduction to self-assessment/tax returns	9.00am - 1.00pm	SH	10/11	£79	20.6.12		
SM1909	Introduction to VAT I	9.00am - 1.00pm	SH	10/11	£79	19.9.12		
SM1110A	How to plan an Audit under Clarity ISAs	9.30am -12.30pm	PH	12/13	£89	11.10.12		
SM1110P	Audit analytical review under Clarity ISAs	1.30pm - 4.30pm	PH	12/13	£89	11.10.12		
SM0711	Introduction to VAT II	9.00am - 1.00pm	SH	10/11	£79	7.11.12		
SM2811	Introduction to VAT III	9.00am - 1.00pm	MM	10/11	£79	28.11.12		

Chester courses - The Cheshire View Chester

Code	Course	Time	Speaker	Page	£	Date	Number	Total
CH2802P1	Tax planning for 5 April 2012	1.45pm - 3.15pm	GM	6/7	£49	28.2.12		
CH2802P2	Capital allowances & business incentives	3.30pm - 4.45pm	GM	5	£49	28.2.12		
CH2802	Both of the above two courses	1.30pm - 4.30pm	GM	-	£59	28.2.12		
CH0703	Practical payroll and benefits update	9.30am - 12.30pm	AD	6/7	£69	7.3.12		
CH2203	Companies House procedures update	9.30am -12.30pm	LM	12/13	£69	22.3.12		
CH2703A	The 2012 Budget update	9.30am - 12.30pm	GM	3	£59	27.3.12		
CH2703P	The 2012 Budget update	1.45pm - 4.45pm	GM	3	£59	27.3.12		
CH2504	Tax land & property.. what every accountant	9.30am - 12.30pm	MI	6/7	£69	25.4.12		
CH2604A	Auditing efficiently to reduce time & costs	9.30am - 12.30pm	PH	12/13	£89	26.4.12		
CH2604P	Clarity ISA - one year on refresher & update	1.45pm - 4.45pm	PH	12/13	£89	26.4.12		
CH0405	Business law update	9.30am - 12.30pm	LD	12/13	£69	4.5.12		
CH1005	Solicitors' accounts rules	9.30am - 12.30pm	MU	14/15	£69	10.5.12		
CH1505A	Financial statements updates	9.30am - 12.30pm	PT	14/15	£59	15.5.12		
CH2405A	Corporation tax update	9.30am - 12.30pm	GM	3	£59	24.5.12		
CH2405P	Corporation tax update	1.45pm - 4.45pm	GM	3	£59	24.5.12		
CH1906	Introduction to IHT	9.00am - 1.00pm	SH	8/9	£99	19.6.12		
CH2506	Update for registered auditors	9.30am - 12.30pm	PH	14/15	£69	25.6.12		
CH0407	Finance bill and tax updates	9.30am - 12.30pm	DW	3	£59	4.7.12		
CH2709	VAT update & common VAT problems	1.45pm - 4.45pm	OW	6/7	£59	27.9.12		
CH0210A1	Small pension funds	9.00am-10.45am	PH	14/15	£49	2.10.12		
CH0210A2	Accounting for LLPs	11.00am-12.45pm	PH	14/15	£49	2.10.12		
CH0210P	Auditing and accounting SME groups	1.45pm - 4.45pm	PH	12/13	£69	2.10.12		
CH0910	Inheritance tax update	9.30am-12.30pm	PL	8/9	£69	9.10.12		
CH1510	Tax investigations	1.45pm - 4.45pm	RM	5	£69	15.10.12		
CH2510A	Advanced taxation of trusts update	9.30am - 12.30pm	RJ	8/9	£69	25.10.12		
CH2510P	Taxation of selling and buying businesses	1.45pm - 4.45pm	RJ	8/9	£69	25.10.12		
CH2910	Capital gains tax update	1.45pm - 4.45pm	REB	8/9	£69	29.10.12		
CH0711	Charity accounts	9.30am - 12.30pm	MU	14/15	£69	7.11.12		
CH1311	Introduction to the taxation of trusts	9.00am - 1.00pm	SH	8/9	£99	13.11.12		
CH1511A	Accountancy and practice regulation update	9.30am - 12.30pm	JS	14/15	£59	15.11.12		
CH1511P	Accountancy and practice regulation update	1.45pm - 3.45pm	JS	14/15	£49	15.11.12		
CH0512A	Tim Good's December tax update	9.30am - 12.30pm	TG	3	£59	5.12.12		
CH0512P	Tim Good's December tax update	1.45pm - 4.45pm	TG	3	£59	5.12.12		

Chester courses - Professional development and student courses

CH1303	Introduction to the PAYE system	9.30am - 4.30pm	SH	10/11	£149	13.3.12		
CH2604A	Auditing efficiently to reduce time & costs	9.30am - 12.30pm	PH	12/13	£89	26.4.12		
CH2604P	Clarity ISA - one year on refresher & update	1.30pm - 4.30pm	PH	12/13	£89	26.4.12		
CH0805	Introduction to benefits in kind	9.00am - 1.00pm	SH	10/11	£79	8.5.12		
CH2706	Introduction to completing tax returns	9.00am - 1.00pm	SH	10/11	£79	27.6.12		
CH1809	Introduction to VAT I	9.00am - 1.00pm	SH	10/11	£79	18.9.12		
CH0611	Introduction to VAT II	9.00am - 1.00pm	SH	10/11	£79	6.11.12		

Key to trainers & presenters

AD: Alexandra Durrant	MI: Martyn Ingles	PH: Peter Herbert
AF: Amanda Fisher	MM: Michelle Malone	PT: Peter Thatcher
BT: Bob Trunchion	MU: Mike Ulrich	REB: Rebecca Benneyworth
DW: Dean Wootten	MW: Mark Ward	RJ: Robert Jamieson
GM: Giles Mooney	NW: Neil Warren	RM: Ros Martin
JS: John Selwood	OW: Neil Owen	SH: Sophie Hill
LD: Louise Dunford	PL: Peter Legg	SMc: Steve McAlpine
LM: Liz Meehan		TG: Tim Good

The booking forms indicate the name of the presenter for each course. Whilst we will endeavour not to change the presenter there may be occasions where this cannot be avoided and an alternative might be provided.

Bolton courses - The Ramada Jarvis Bolton

Code	Course	Time	Speaker	Page	£	Date	Number	Total
NM2702P1	Tax planning for 5 April 2012	1.45pm - 3.15pm	GM	6/7	£49	27.2.12		
NM2702P2	Tax losses - all the bits you used to know...	3.30pm - 4.45pm	GM	6/7	£49	27.2.12		
NM2702P	Both of the above two courses	1.45pm - 4.45pm	GM	-	£59	27.2.12		
NM2803A	The 2012 Budget update	9.30am - 12.30pm	GM	3	£59	28.3.12		
NM2803P	The 2012 Budget update	1.45pm - 4.45pm	GM	3	£59	28.3.12		
NM2404	Taxation of family Marriage, separation...	9.30am - 12.30pm	MI	6/7	£59	24.4.12		
NM0805	Financial statements update	9.30am - 12.30pm	PT	14/15	£59	8.5.12		
NM2305	Corporation tax update	9.30am - 12.30pm	GM	3	£59	23.5.12		
NM1106	Update for registered auditors	9.30am - 12.30pm	PH	14/15	£69	11.6.12		
NM2106	Business law update	9.30am - 12.30pm	LD	12/13	£69	21.6.12		
NM2606A1	UK tax implications of working / living abroad	9.00am - 11.00am	REB	5	£49	26.6.12		
NM2606A2	Capital allowances	11.15am - 1.00pm	REB	5	£49	26.6.12		
NM2606B	Both of the above two courses	9.00am - 1.00pm	REB	-	£69	26.6.12		
NM0307	Finance Bill and tax update	9.30am - 12.30pm	DW	3	£59	3.7.12		
NM2009	VAT update & common VAT problems	9.30am - 12.30pm	NW	5	£59	20.9.12		
NM0510	Charity accounts update	9.30am - 12.30pm	SMc	14/15	£69	5.10.12		
NM1010	Inheritance tax update	9.30am - 12.30pm	PL	8/9	£69	10.10.12		
NM1910	Capital gains tax	9.30am - 12.30pm	RM	8/9	£69	19.10.12		
NM0211	Tax land & property.. what every accountant	9.30am - 12.30pm	MI	6/7	£69	2.11.12		
NM1411A	Accountancy and practice regulation update	9.30am - 12.30pm	JS	14/15	£59	14.11.12		
NM2111	Companies House update	9.30am - 12.30pm	LM	12/13	£69	21.11.12		
NM0412A	Tim Good's December Tax update	9.30am - 12.30pm	TG	3	£59	4.12.12		
NM0412P	Tim Good's December Tax update	1.45pm - 4.45pm	TG	3	£59	4.12.12		

Bradford courses - Bradford City FC

Courses on the CPD scheme

Code	Course	Time	£	Date	Speaker	Page	Number	Total
BR2102	Tax planning for 5 April 2012	1.45pm - 4.45pm	£59	21.2.12	MI	6/7		
BR2903	Budget and tax update	1.45pm - 4.45pm	£59	29.3.12	GM	3		
BR2604	CGT - all the bits you used to know....	1.45pm - 4.45pm	£59	26.4.12	AF	8/9		
BR3005	Corporation tax update	9.30am - 12.30pm	£59	30.5.12	DW	3		
BR2506	Small company reporting & practice update	1.45pm - 4.45pm	£59	25.6.12	JS	14/15		
BR0507	VAT update & common VAT problems	1.45pm - 4.45pm	£59	5.7.12	NW	4/5		
BR0309	CGT and IHT update	1.45pm - 4.45pm	£59	3.9.12	BT	8/9		
BR2510	Capital allowances and business incentives	1.45pm - 4.45pm	£59	25.10.12	MW	5		
BR0211	Taxation of land and property	9.30am - 12.30pm	£59	2.11.12	DW	6/7		
BR0712	Tim Good's topical tax update	9.30am - 12.30pm	£59	7.12.12				
BR0903	Payroll and benefits in kind update	9.30am - 12.30pm	£69	9.3.12	AD	6/7		
BR1211A	Charity accounts update	9.30am - 12.30pm	£69	12.11.12	PH	14/15		
BR1211P	Update for registered auditors	1.45pm - 4.45pm	£69	12.11.12	PH	14/15		

Preston courses - The Swallow Hotel Preston

Code	Course	Time	Speaker	Page	£	Date	Number	Total
P2002P1	Tax planning for 5 April 2012	1.45pm - 3.00pm	MI	6/7	£49	20.2.12		
P2002P2	Tax losses - all the bits you used to know...	3.15pm - 4.45pm	MI	6/7	£49	20.2.12		
P2002B	Both of the above two courses	1.45pm - 4.45pm	MI	-	£59	20.2.12		
P0803	Practical payroll and benefits update	9.30am-12.30pm	AD	6/7	£69	8.3.12		
P3003A	The 2012 Budget update	9.30am - 12.30pm	TG	3	£59	30.3.12		
P3003P	The 2012 Budget update	1.45pm - 4.45pm	TG	3	£59	30.3.12		
P2304P1	UK tax implications of working/living abroad	1.00pm - 3.00pm	MI	5	£59	23.4.12		
P2304P2	Capital allowances & business incentives	3.15pm - 4.45pm	MI	5	£49	23.4.12		
P2304B	Both of the above two courses	1.00pm - 4.45pm	MI	-	£69	23.4.12		
P2704A	Auditing efficiently to reduce time & costs	9.30am - 12.30pm	PH	12/13	£89	27.4.12		
P2704P	Clarity ISA - one year on refresher & update	1.45pm - 4.45pm	PH	12/13	£89	27.4.12		
P0205	Business law update	1.45pm - 4.45pm	LD	12/13	£69	2.5.12		
P1105	Solicitors' accounts rules	9.30am - 12.30pm	MU	14/15	£69	11.5.12		
P1405A	Financial statements updates	9.30am - 12.30pm	PT	14/15	£59	14.5.12		
P1405P	Financial statements updates	1.45pm - 4.45pm	PT	14/15	£59	14.5.12		
P1506A	Corporation tax update	9.30am - 12.30pm	GM	3	£59	15.6.12		
P1506P	Corporation tax update	1.45pm - 4.45pm	GM	3	£59	15.6.12		
P2106	Introduction to the taxation of trusts	9.00am - 1.00pm	SH	8/9	£99	21.6.12		
P2206	VAT update & common VAT problems	9.30am - 12.30pm	NW	4/5	£59	22.6.12		
P0207	Finance bill and tax update	1.45pm - 4.45pm	DW	3	£59	2.7.12		
P2009	Companies House procedures update	9.30am - 12.30pm	LM	12/13	£69	20.9.12		
P2609	Tax investigations	9.30am - 12.30pm	RM	5	£59	26.9.12		
P0210	Introduction to inheritance tax	9.00am - 1.00pm	SH	8/9	£99	2.10.12		
P0410	Charity accounts update	1.45pm - 4.45pm	SMc	14/15	£69	4.10.12		
P1510A1	Small pension funds	9.00am - 10.45am	PH	14/15	£49	15.10.12		
P1510A2	Accounting for LLPs	11.00am-12.45pm	PH	14/15	£49	15.10.12		
P1510P	Accounting and auditing SME groups	1.45pm - 4.45pm	PH	12/13	£79	15.10.12		
P2310	Capital gains tax update	1.45pm - 4.45pm	RJ	8/9	£69	23.10.12		
P0111	Taxation of family: marriage, separation...	1.45pm - 4.45pm	MI	6/7	£59	1.11.12		
P0711A	Accountancy and practice regulation update	9.30am-12.30pm	JS	14/15	£59	7.11.12		
P1311	Tax land & property.. what every accountant	9.30am-12.30pm	REB	6/7	£69	13.11.12		
P2011	Inheritance tax update	9.30am - 12.30pm	PL	8/9	£69	20.11.12		
P2611	Update for registered auditors	9.30am - 12.30pm	PH	14/15	£69	26.11.12		
P0312	Tim Good's December tax update	1.45pm - 4.45pm	TG	3	£59	3.12.12		



Course guarantees

If for any reason a course you attend does not meet with your expectations we will refund your full course fee.

We further aim to provide a desk for all delegates who would like one during the course, and who have arrived before it commences, and if not there will be no charge for the course place.

Cardiff courses - The Park Inn Cardiff

Code	Course	Time	Speaker	Page	£	Date	Number	Total
SW2202P1	Tax planning for 5 April 2012	1.45pm - 3.15pm	MI	6/7	£49	22.2.12		
SW2202P2	Tax losses - all the bits you used to know...	3.30pm - 4.45pm	MI	6/7	£49	22.2.12		
SW2202B	Both of the above two courses	1.45pm - 4.45pm	MI	-	£59	22.2.12		
SW2803	Financial statements update	1.45pm - 4.45pm	JS	14/15	£59	28.3.12		
SW2304	The 2012 Budget update	1.45pm - 4.45pm	GM	3	£59	23.4.12		
SW1405	Tax land & property.. what every accountant	1.45pm - 4.45pm	DW	6/7	£59	14.5.12		
SW2506	Business law update	1.45pm - 4.45pm	LD	12/13	£69	25.6.12		
SW0907	VAT update & common VAT problems	1.45pm - 4.45pm	OW	5	£59	9.7.12		
SW2509A1	CGT - all the bits you used to know...	9.00am -11.00am	MI	8/9	£49	25.9.12		
SW2509A2	Capital allowances & business incentives	11.15am-1.00pm	MI	5	£49	25.9.12		
SW2509B	Both of the above two courses	9.00am-10.00pm	MI	-	£69	25.9.12		
SW2509P	Corporation tax	1.45pm - 4.45pm	MI	3	£59	25.9.12		
SW1610	CGT & IHT: the hot issues	9.30am - 12.30pm	RJ	8/9	£59	16.10.12		
SW2011A	Accountancy and practice regulation update	9.30pm - 12.30pm	PH	14/15	£59	20.11.12		
SW2011P	Update for registered auditors	1.45pm - 4.45pm	PH	14/15	£79	20.11.12		
SW1012	December tax update	1.45pm - 4.45pm	RM	3	£59	10.12.12		

Kendal courses - The Stone Cross Manor Kendal

Code	Course	Time	Speaker	Page	£	Date	Number	Total
K1804	The 2012 Budget update	9.30am - 12.30pm	GM	3	£59	18.4.12		
K2305	VAT update & common VAT problems	1.45pm - 4.45pm	NW	5	£59	23.5.12		
K2606	CGT and IHT: the hot issues	1.45pm - 4.45pm	AF	8/9	£69	26.6.12		
K0307	Companies House update	1.45pm - 4.45pm	LM	12/13	£69	3.7.12		
K2509P1	Tax investigations	1.30pm - 3.00pm	RM	5	£49	25.9.12		
K2509P2	Capital allowances & business incentives	3.15pm - 4.45pm	RM	5	£49	25.9.12		
K2509B	Both of the above two courses	1.30pm - 4.45pm	RM	-	£69	25.9.12		
K2311	Corporation tax update	9.30am - 12.30pm	MI	3	£59	23.11.12		
K0412	Giles Mooney's December tax update	9.30am - 12.30pm	GM	3	£59	4.12.12		

York courses - The Yorkshire Air Museum York

Code	Course	Time	Speaker	Page	£	Date	Number	Total
YK0503	Practical payroll and benefits update	9.30am - 12.30pm	AD	6/7	£69	5.3.12		
YK2203A1	Taxation of the family: marriage, separation..	9.00am - 11.00am	MW	6/7	£49	20.3.12		
YK2203A2	Taxation of LLPs and partnerships	11.15am - 1.00pm	MW	6/7	£49	20.3.12		
YK2203B	Both of the above two courses	11.15am - 1.00pm	MW	-	£69	20.3.12		
YK1904	The 2012 Budget update	9.30am - 12.30pm	TG	3	£59	19.4.12		
YK1105	Tax investigations update	9.30am - 12.30pm	RM	5	£59	11.5.12		
YK2006	Business law update	9.30am - 12.30pm	LD	12/13	£69	20.6.12		
YK0607	VAT update & common VAT problems	9.30am - 12.30pm	NW	4/5	£59	6.7.12		
YK2609	Corporation tax update	9.30am - 12.30pm	DW	3	£59	26.9.12		
YK0810A1	Accounting & auditing small pension funds	9.00am - 10.30am	PH	14/15	£49	8.10.12		
YK0810A2	Charity accounts update	10.45am-12.45pm	PH	14/15	£69	8.10.12		
YK0810P	Update for registered auditors	1.45pm - 4.45pm	PH	14/15	£79	8.10.12		
YK1710	CGT and IHT: the hot issues	9.30am - 12.30pm	GM	8/9	£69	17.10.12		
YK3110A1	UK tax implications of working / living abroad	9.00am - 11.00am	REB	5	£49	31.10.12		
YK3110A2	Capital allowances & business incentives	11.15am - 1.00pm	REB	5	£49	31.10.12		
YK3110B	Both above two courses	9.00am - 1.00pm	REB	-	£69	31.10.12		
YK0611	Companies House procedures update	1.45pm - 4.45pm	LM	12/13	£69	6.11.12		
YK1311	Financial statements & practice reg update	1.45pm - 4.45pm	JS	14/15	£59	13.11.12		
YK0312	Giles Mooney's December update	9.30am - 12.30pm	GM	3	£59	3.12.12		

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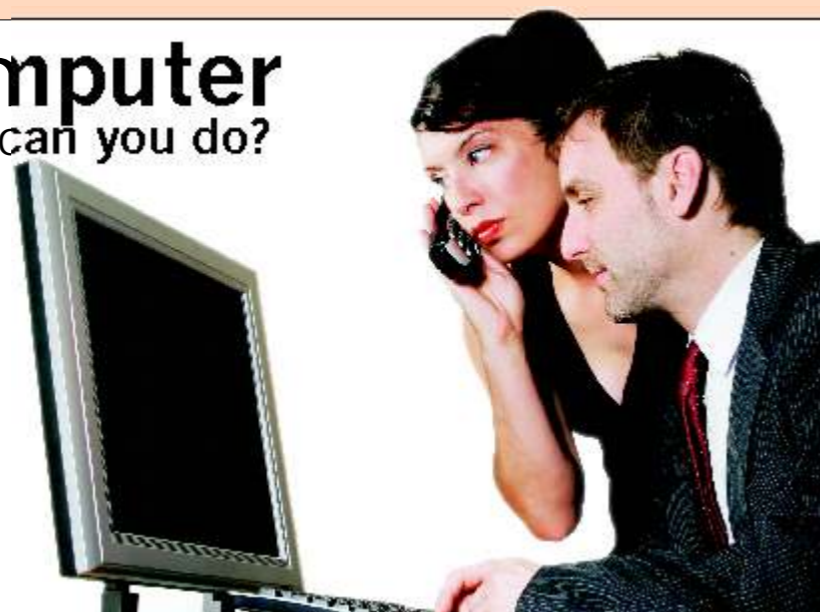
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