



ESSENTIALS CPD 2022 PROGRAMME

PREMIUM COURSES, TECHNICAL KNOW-HOW



[icaew.com/essentialscpd](https://www.icaew.com/essentialscpd)

Welcome to ICAEW's Essentials CPD virtual programme for 2022

This year's enhanced programme, with dates available from March through to November, focusses on delivering key technical updates on core topics, designed for advisors and industry finance teams alike.



Audit & Assurance



Accounting & Financial Reporting



Charity/Not-for-profit



Legal



Practice



Tax

Designed, written and delivered by leading subject matter experts, ICAEW's Essentials CPD programme will provide you and your team with technical know-how, and allow individual annual CPD requirements to be met.

All the courses in the Essentials CPD programme are delivered by live webinar, with time dedicated to a Q&A session, providing the opportunity for delegates to interact with the trainer and discuss real-life scenarios - delivering a fully interactive and immersive learning experience.

All live webinars are recorded and made available to view via on-demand on the following working day, providing a convenient CPD solution for busy individuals and teams.

The programme content is suitable for all finance teams and is equally relevant to ICAEW ACA members and members of other accounting and professional bodies, providing the perfect training programme across all areas of your team.

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Pricing

FOR LIVE AND ON-DEMAND SESSIONS

PER DELEGATE

Single bookings	£55
5-19 bookings	5% discount
20+ bookings	10% discount

The above discounts shown are automatically applied at the time of booking. Costs quoted are per delegate for either a live or on-demand session.

The discounts are valid for individuals booking more than one course at a time or corporate bookings where more than one delegate from the same organisation is booked onto the same course.

For larger team bookings or for corporate accounts, please contact:

Amy Read
 Essentials CPD Programme Manager
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What our delegates say

'Interactive, engaging and informative - highly recommended!'

'The virtual format was excellent - and the interactive Q&A session set this course apart from others I've attended'

'The course and trainer were both excellent, and the virtual format worked really well - it fitted perfectly into my working day.'

Speaker biographies

REBECCA BENNEYWORTH MBE, BSC, FCA

Rebecca is a Chartered Accountant with over 35 years' experience in practice. She is a writer and consultant on a variety of taxes and lectures throughout the UK to professionals. She works closely with HMRC on the Making Tax Digital project and is chair of the Digital Advisory Group. She also sits on HMRC's Administrative Burdens Advisory Board. Rebecca is a past chair of ICAEW's Tax Faculty and was named 'Best Tax Lecturer' at the Lexis Nexis Taxation Awards. Rebecca was awarded an MBE for services to the tax profession in 2012. She leads the development and delivery of ICAEW's Essentials CPD tax programme, supported by a team of industry experts.

PETER HERBERT FCA

Peter is a Chartered Accountant. He has a professional practice background and has 20 years' training experience, specialising in financial reporting, auditing and company law, as well as commercial awareness and business skills. Peter is a founding director of Insight Training. He has a small practice, providing advice to mid-tier and small accountancy practices on aspects of accounting, auditing and practice regulation.

SALLY KNIGHT FCA

As a Chartered Accountant, and one of the first charity advisors to achieve the ICAEW's Diploma in Charity Accounting, Sally has been leading the development and delivery of ICAEW's Essentials CPD charity courses since 2018. She draws on over twenty years of experience working in the not-for-profit sector, mainly as a Partner in Top 20 accountancy firms in London. Sally now runs her own consultancy business specialising in tailored support and training for charity trustees, finance staff and volunteers. She brings an enthusiastic and practical perspective to her work and particularly enjoys working with trustees and Boards in the areas of effective governance, risk management and reporting.

JOHN SELWOOD ACA

John is a Chartered Accountant and independent training consultant, who lectures for major accountancy practices, professional bodies, training companies and publishers. He speaks on financial reporting, auditing, money laundering and company law. John is a member of ICAEW's Audit and Assurance Faculty's Practitioner Services Panel Committee and the Technical & Practical Auditing Committee. He has been involved with presenting and writing the material for ICAEW's Audit & Assurance and Financial Reporting CPD courses for a number of years. He also regularly writes for Audit & Beyond and is the author of Core Auditing Standards for Practitioners.



AUDIT

Audit and assurance: Spring update

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: [Monday 9 May](#)
[Thursday 30 June](#)
TIMING: 10:00-12:20

Following the auditing rules introduced for December 2019 onwards, further significant changes are on the horizon - risk assessment (ISA 315), fraud (ISA 240), group audits (ISA 600) and the new quality standards (ISQM 1&2 and ISA 220).

Added to that, the issues arising from the COVID-19 pandemic are still very much on the audit agenda.

This is a topical course and its content will reflect the latest guidance and updates, so content may vary to ensure the most recent technical information is provided to delegates.

COURSE OVERVIEW

The content will feature practical examples and case studies, where relevant, and will cover:

- Introduction to ISA 315 and ISA 240 revised
- Preparing for changes in group audits
- Overview of the new quality management requirements
- IAASB's proposed standard for Less Complex Entities
- Other recent revisions to ISAs and guidance
- Important proposed changes and exposure drafts
- Issues arising from FRC disciplinary cases
- FAQs on COVID-19 audit-related issues
- Other topical issues from ICAEW's Audit and Assurance Faculty

SUITABLE FOR

All senior auditors, including audit seniors, managers and partners, and of all sizes of audited entities.

Auditing fraud - new ISA and same old problems

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: [Tuesday 17 May](#)
TIMING: 10:00-12:20

In May 2021, the Financial Reporting Council (FRC) published revised ISA (UK) 240 The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.

The amendments introduce several new requirements, particularly around risk assessment, but also include clarification and formalisation of the existing requirements. For many audit teams, these revisions will serve to reinforce good practice.

The revised standard is effective for audits of financial periods beginning on or after 15 December 2021.

COURSE OVERVIEW

This webinar will cover:

- Overview of the revised ISA
- The auditor's responsibilities in relation to fraud
- Risk assessment
- How to apply scepticism appropriately
- Management override
- Testing journals
- Issues around related parties
- 'Real world' fraud case studies
- Reporting fraud

SUITABLE FOR

All auditors.

Becoming an audit RI

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: Peter Herbert
DATE: Friday 20 May
TIMING: 10:00-12:20

Making the transition from audit manager to Responsible Individual (RI) is a challenging one. You need to develop different competencies and the process will need to be handled carefully, both by the individual and the firm. This course highlights the practical steps to take to ensure that the progression is a smooth and successful one. It is crucial viewing for any new and aspiring RIs - and those who manage them.

COURSE OVERVIEW

The webinar will cover:

- The application process - key tips and traps
- Managing the transition - clients, mentoring, key checks and balances
- Key decisions required of RIs - and how to approach them
- What 'professional scepticism' means and where new RIs can fall short of the mark
- Areas of the audit where the RI needs to be hands-on - and what they need to document
- Managing the team effectively - not too much; not too little

SUITABLE FOR

All newly appointed RIs and managers who are aspiring to become RIs; experienced RIs who coach and mentor those new to the RI role.

A to Z of auditor independence

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Tuesday 14 June
TIMING: 10:00-12:20

In March 2020, the revised 'Ethical Standard for Auditors' tightened what were already demanding requirements for auditors of all sizes of entity. This content-rich course covers the key aspects of auditor independence for all categories of audited entities.

COURSE OVERVIEW

The webinar will use practical examples and case studies, where relevant, and will cover:

- The general principles of threats to auditor independence and applying safeguards
- Provision of non-audit services
- Long association
- Gifts and hospitality
- Fees
- Personal, business and employment relationships
- The objective, reasonable and informed third party test
- Reporting breaches
- The tighter requirements for listed and Public Interest Entity (PIE) audits

SUITABLE FOR

All senior auditors, including audit seniors, managers and partners, and of all sizes of audited entities.

Are you ready for the new ISQMs?

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Friday 16 September
TIMING: 10:00-12:20

New auditing standards are planned for quality management (QM) and will comprise the key areas of:

- International Standard on Quality Management 1 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (ISQM 1);
- ISQM 2 Engagement Quality Reviews; and
- a revised ISA 220 Quality Management for an Audit of Financial Statements.

The QM standards will apply from 15 December 2022, meaning the required quality management systems need to be designed and implemented by this date.

COURSE OVERVIEW

This course is designed to help auditors ensure their procedures are up-to-date and prepared for the requirements of the new standards, and will cover:

- Overview of ISQM 1, ISQM 2 and ISA 220 Revised
- Establishing quality objectives
- Risk assessment - identify and assess risks
- Design and implementation of quality management systems
- Monitoring and remediation processes including root cause analysis
- Documentation
- Using off-the-shelf solutions
- Implementation and the possibility of early adoption

SUITABLE FOR

All senior auditors, particularly those responsible for the firm's quality management systems.

Audit and assurance: Autumn update

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Tuesday 27 September
Wednesday 9 November
TIMING: 10:00-12:20

This update builds upon the Spring update and will take a more detailed look at aspects of the revised ISAs on risk assessment (ISA 315), fraud (ISA 240), group audits (ISA 600) and the new quality standards (ISQM 1&2 and ISA 220). This is a topical course and its content will reflect the latest guidance and updates, so content may vary to ensure the most recent technical information is provided to delegates.

COURSE OVERVIEW

The content will feature practical examples and case studies, where relevant, and will cover:

- ISA 315 and ISA 240 revised
- Applying of the new quality management requirements
- Other recent revisions to ISAs and guidance
- Important proposed changes and exposure drafts
- Issues arising from FRC disciplinary cases
- FAQs on Coronavirus audit related issues
- Other topical issues from ICAEW's Audit and Assurance Faculty

SUITABLE FOR

This update is for all senior auditors, including audit seniors, managers and partners, and of all sizes of audited entities.

Auditing groups - revised ISA 600

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Monday 3 October
TIMING: 10:00-12:20

The conclusion of the International Auditing and Assurance Standards Board's (IAASB) consultation on revisions to proposed ISA 600, is expected to bring revised standards for 2022. These are likely to require auditors to take a more 'top-down' risk-based approach to the audit of groups.

COURSE OVERVIEW

This session will look at the requirements of this revised ISA, and consider the challenges for group auditors, and will cover:-

- An overview of the revised ISA
- Risk assessment and understanding the group
- Involvement of the group auditor in planning and completion
- Review of component auditor working papers
- Practical examples of good practice
- Interaction with other ISAs
- Documentation

SUITABLE FOR

All auditors who carry out group audits, particularly those where there are components not audited by the group audit team.

Delivering high quality audits efficiently

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Thursday 3 November
TIMING: 10:00-12:20

This course will consider the key challenges of ensuring an audit of high quality, and balancing this against an efficient delivery.

COURSE OVERVIEW

The content will include practical examples and case studies, and will cover:

- Pre-audit preparation
- Planning the audit - risk assessment, materiality etc
- Designing audit procedures
- Sampling and responding to risk
- Audit documentation
- Review of the file
- Other top tips for efficient auditing

SUITABLE FOR

All auditors.

Regulatory update for audit RIs

NEW
FOR
2022

AUDIENCE: Practice

SPEAKER: Peter Herbert

DATE: Tuesday 8 November

TIMING: 10:00-12:20

Audit responsible individuals (RIs) are expected to be increasingly hands-on when leading their teams. This course will explore the key areas on which RIs must focus in order to comply with regulatory requirements, whilst balancing crucial commercial considerations and ensuring time and costs are recovered.

COURSE OVERVIEW

- Overview of recent high-profile audit 'scandals' and their significance for RIs
- Supporting staff, managers and more junior RIs - how to set the right 'tone from the top'
- The new quality management standards - what RIs really need to know
- Bringing influencing and assertiveness skills to bear when managing staff and clients
- Key ethical challenges and how to address them
- Important technical and regulatory changes on the horizon

SUITABLE FOR

Audit RIs working within professional firms.



Charity accounting, reporting and governance: Spring and Autumn updates

AUDIENCE: Practice

SPEAKER: Sally Knight

DATE: [Thursday 9 June](#)
[Wednesday 16 November](#)

TIMING: 10:00-12:20

These webinars provide an essential summary of the main pronouncements in charity accounting, reporting and governance which are relevant for charity auditors and independent examiners, and finance professionals who work in or volunteer for charities.

They will focus on recent developments and will also consider what is on the horizon for charities' future reporting periods. All content will be set in the context of the sector challenges, and the impact on charities' reporting, governance and risk management processes relevant at the time of the webinar. They will highlight key messages from the Charity Commission's investigations and monitoring work, as well as the tools and opportunities available to support UK charity Trustees and their auditors and examiners.

SUITABLE FOR

Finance professionals working in or advising charities.



FINANCIAL REPORTING

Accounting and financial reporting: Spring update

AUDIENCE: Practice/Industry & commerce

SPEAKER: John Selwood

DATE: [Wednesday 4 May](#)
[Wednesday 29 June](#)

TIMING: 10:00-12:20

The update will cover all the latest changes to UK GAAP, new FRC and ICAEW guidance and news from Companies House. There will also be an overview of any relevant IFRS issues.

COURSE OVERVIEW

This is a topical course and its content will reflect the latest guidance and updates, so content may vary to ensure the most recent technical information is provided to delegates. It will use practical examples and case studies, where relevant, and will cover:

- Recent changes to FRS 102 and FRS 105
- Changes to other relevant accounting standards and SORPs
- Any relevant Exposure Drafts, including the consultation on the periodic review
- The latest COVID-19 related accounting issues
- Companies House update - electronic filing and deadlines
- Narrative reporting
- ICAEW guidance

SUITABLE FOR

All accountants working in practice or industry/commerce who prepare financial statements under UK GAAP for small and large companies.

Financial reporting for small companies

NEW FOR 2022

AUDIENCE: Practice/Industry & commerce

SPEAKER: John Selwood

DATE: [Wednesday 18 May](#)

TIMING: 10:00-12:20

This course is an update and refresher targeted at small companies with topical content to reflect the latest guidance and updates, so may vary to ensure the most recent technical information is provided to delegates.

COURSE OVERVIEW

It will use practical examples and case studies, where relevant, and will cover:

- Recent amendments to FRS 102 and proposed changes
- The accounting options for small companies
- Common accounting problems
- Eligibility for small company and group exemptions
- A comprehensive guide to small company disclosure and presentation

SUITABLE FOR

All accountants in practice or industry/commerce who prepare financial statements under UK GAAP for small companies.

Real life accounting problems and solutions

AUDIENCE: Practice/Industry & commerce
SPEAKER: John Selwood
DATE: Monday 13 June
TIMING: 10:00-12:20

This webinar will look at the 'real-world' accounting problems being faced by practitioners - with consider the practical, 'real-world' solutions.

The content will cover FRS 102 and FRS 105 together with any relevant ICAEW guidance. Presentation, disclosure and accounting issues will all be covered.

This is a topical course and the content will reflect the latest guidance and updates, so content may vary to ensure the most recent technical information is provided to delegates.

COURSE OVERVIEW

The webinar will cover issues such as:

- Eligibility for small and micro company exemptions
- Presentation of loans
- Post balance sheet events
- Going concern disclosure
- Transactions with directors and other related party transactions
- Disclosure of guarantees and security
- Accounting for investment properties
- Issues for property developers and property investors
- Revenue recognition
- Meeting minimum disclosure requirements for small and micro companies
- Accounts filing at Companies House

SUITABLE FOR

All accountants in practice or industry/commerce who prepare financial statements under UK GAAP for small and large companies.

Accounting & auditing in a post-COVID world

NEW
FOR
2022

AUDIENCE: Practice/Industry & commerce
SPEAKER: Peter Herbert
DATE: Thursday 16 June
TIMING: 10:00-12:20

Brexit and COVID-19 have both created huge uncertainty for UK businesses and continue to present very real challenges for accountants and auditors alike, even as businesses enter a period of recovery. This course will provide an insight into the relevant issues and provide an update on current thinking and best practice.

COURSE OVERVIEW

Topics covered will include:

- Recording and reversing asset impairments - what's happening in practice
- Accounting for refinancing arrangements
- The accounting implications of restructuring
- The ongoing impact of Brexit on SMEs and how it affects financial statements and audits
- Audit and fraud - what to look for and why it matters
- ICAEW and FRC guidance on common issues and best practice

SUITABLE FOR

Partners & teams in professional firms/finance directors & managers in industry/commerce who prepare and audit statutory accounts.

Accounting and financial reporting: Autumn update

AUDIENCE: Practice/Industry & commerce
SPEAKER: John Selwood
DATE: [Monday 26 September](#)
[Monday 21 November](#)
TIMING: 10:00-12:20

The update will cover all the latest changes to UK GAAP, new FRC and ICAEW guidance, and news from Companies House. There will also be an overview of any relevant IFRS issues.

This is a topical course and its content will reflect the latest guidance and updates, so content may vary to ensure the most recent technical information is provided to delegates.

COURSE OVERVIEW

It will feature practical examples and case studies, where relevant, and will cover:

- Recent changes to FRS 102 and FRS 105
- Changes to other relevant accounting standards and SORPs
- Any relevant Exposure Drafts
- The latest Coronavirus related accounting issues
- Companies House update - electronic filing and the latest on filing deadlines
- The latest on narrative reporting
- The latest guidance from ICAEW

SUITABLE FOR

This update is for all accountants in practice or industry and commerce who prepare financial statements under UK GAAP. The issues covered will apply for small and large companies.

Accounting for LLPs

AUDIENCE: Practice/Industry & commerce
SPEAKER: Peter Herbert
DATE: [Tuesday 4 October](#)
TIMING: 10:00-12:20

It has certainly been a busy few years for LLPs, with three SORPS being published in quick succession since 2014. This course will navigate through all the changes and highlight common problem areas faced by accountants and auditors acting for clients within this sector and how these are addressed.

COURSE OVERVIEW

Topics covered will include:

- The changing face of the LLP SORP and what this means in practice for the accounts of small and micro-sized LLPs
- The form and content of financial statements for LLPs prepared in accordance with the SORP
- Constructing the members' interests table - worked examples and frequently asked questions
- Presenting and allocating losses in LLP financial statements;
- Conversion to an LLP - accounting and audit implications
- The impact of the FRS 102 triennial amendments and other recent legislative changes; and
- LLPs and IFRS

SUITABLE FOR

Partners and teams in professional firms/ accountants within LLPs who prepare and audit statutory accounts for this entity type.

Financial reporting refresher for property companies

NEW FOR 2022

AUDIENCE: Practice/Industry & commerce
SPEAKER: John Selwood
DATE: Tuesday 11 October
TIMING: 10:00-12:20

This course will look at the issues specific to accounting for property companies and consider the latest requirements in the sector.

COURSE OVERVIEW

Topics to be covered are:

- Accounting for investment properties FRS 102
- Mixed use properties
- Transfer of properties between property, plant and equipment, inventories and investment properties
- FRS 102 - accounting treatment of loans including the tax implications and disclosure issues
- Properties in a group situation
- Deferred tax on revaluations
- Accounting for inventories in property developers
- Accounting for construction contracts
- Leasing under FRS 102, including dilapidations (and a brief introduction to IFRS 16)
- Accounting for properties under FRS 105 for micro entities

SUITABLE FOR

All accountants in practice or industry/commerce who prepare financial statements under UK GAAP for property companies.

Tax update for accounts and audit staff

NEW FOR 2022

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: Thursday 13 October
TIMING: 10:00-12:20

This course will provide an update for those working in accounts and audit, with key information about the tax issues affecting their clients. The content is designed for those delegates who do not have direct responsibility for tax computations and/or tax compliance.

COURSE OVERVIEW

It will cover:

- Key VAT developments relevant to businesses in general; sector specific changes in outline (awareness level)
- Overview of MTD for income tax and how it affects business; the main obligations
- Corporation tax changes and proposals for change; looking forward to the new rates and what it means for the tax and deferred tax in the accounts
- Capital allowances issues - recording requirements related to the super-deduction and why; other key capital allowance points
- Employment tax points to watch out for, including Benefit in kind issues; current National Minimum wage enforcement practice; CJRS compliance work and other related issues

SUITABLE FOR

Professionals who do not work specifically in tax but need an understanding of tax issues relevant to their work on accounts and/or audit.

Accounting update for the tax team



AUDIENCE: Practice
SPEAKER: John Selwood
DATE: Monday 17 October
TIMING: 10:00-12:20

This course will look at the topical accounting issues of interest to those working in specialist personal and corporate tax teams, to provide an overview of the key updates, issues and technical guidance.

COURSE OVERVIEW

The content will cover:

- The appropriate accounting basis for tax purposes
- Accounting for leases
- Post balance sheet events - including change of tax rates and loss relief claims
- Accounting for provisions
- Stock valuations
- Goodwill and intangibles
- Revenue recognition
- Tax sensitive disclosures in company accounts

SUITABLE FOR

All specialist personal and corporate tax partners and teams, who do not usually attend accounting update courses.

Hot topics in small and micro entity reporting

AUDIENCE: Practice
SPEAKER: Peter Herbert
DATE: Friday 21 October
TIMING: 10:00-12:20

Although now well-established, UK GAAP still presents a raft of challenges for small entities applying FRS 102 Section 1A and micro entities applying FRS 105. This course will help navigate through the practicalities.

COURSE OVERVIEW

Course content will cover:-

- Common recognition and measurement issues - and the different approaches under FRS 102 and FRS 105
- Section 1A disclosures - what's really needed to inform a true and fair view?
- The thorny issue of related party and directors' transactions
- Common issues when filing at Companies House
- FRS 105 - the most frequently asked questions

SUITABLE FOR

Partners, managers and staff involved in preparing and auditing accounts for small entities (FRS 102 Section 1A) and micro entities (FRS 105).



Anti-money laundering refresher and update

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: [Monday 7 November](#)
TIMING: 10:00-12:20

This course will provide an update on the latest developments & legislation changes in anti-money laundering, as well as an essential refresher on the key hot topics.

COURSE OVERVIEW

The content will cover:

- An overview of the latest changes to anti-money laundering legislation
- Risk-based client due diligence
- Simplified/enhanced client due diligence (including politically exposed persons)
- Reporting material errors on the register of persons with significant control
- A refresher on the definition of money laundering
- Bribery
- Suspicious activity reports

SUITABLE FOR

All accountants working in practice.



PRACTICE MANAGEMENT

Practice assurance update

AUDIENCE: Practice
SPEAKER: Peter Herbert
DATE: [Thursday 20 October](#)
TIMING: 10:00-12:20

Accountants working in professional firms face a seemingly endless stream of regulatory changes to practice management. This course will explain all recent changes and highlight common issues to be considered in preparation for professional body regulatory visits, helping to implement processes to meet regulations and ensure compliance.

COURSE OVERVIEW

Content will include:-

- AML procedures reviewed during Practice Assurance visits - and why they matter
- Latest guidance on engagement letters and PI cover
- GDPR three years on - what ICAEW and the ICO really expect you to do to comply
- Top tips for managing risk in your practice
- Recent regulator feedback on Practice Assurance compliance - what the disciplinary cases tell us

SUITABLE FOR

Partners and teams in professional firms with an interest in practice regulation and management.



Employment taxes update

AUDIENCE: Practice/Teams working in payroll departments

SPEAKER: Rebecca Benneyworth

DATE: Thursday 24 March

TIMING: 10:00-12:20

This course will provide those working in payroll and employment taxes with an essential update for the 2022/23 tax year. It will cover a range of key areas and guidance, some of which will be determined by changes announced in Spring 2022.

COURSE OVERVIEW

Session expected to include content on:-

- Changes in tax and NIC for the new tax year; new processes to implement; relief for former service personnel
- Minimum wage developments for 2022
- Reviewing CJRS claims now that the scheme has ended; HMRC compliance activity insight
- Changes to the taxation of benefits in kind in the last 2 years; P11D issues to watch for this year
- Employee expenses - changes to the taxation of expense payments and claims; COVID specific easements
- Off payroll working - a review 12 months in
- Payrolling benefits - update and review of the current position

SUITABLE FOR

All professionals dealing with payroll, whether working in practice or industry/commerce/those who supervise payroll work while not being directly involved in the day-to-day running of payroll.

Budget 2022

AUDIENCE: Practice/Industry & commerce

SPEAKER: Rebecca Benneyworth

DATE: Tuesday 26 April

TIMING: 10:00-12:20

This course will provide an update on the tax content of the Budget 2022, which is expected in March 2022 (deferred from Autumn 2021) and may well include some major tax announcements and related changes to guidance and regulation.

COURSE OVERVIEW

The course will cover content on the following topics, and others as relevant:

- Business and corporation tax
- Personal income tax
- Employment taxes
- Savings and pension measures
- Capital taxes
- VAT and other indirect taxes
- Tax administration changes

SUITABLE FOR

All finance professionals with an interest in tax regulations and updates, whether working in practice or industry/commerce.

Pending confirmation of when the Budget will take place for 2022, the date of this course may be changed.

Finance Act 2022

AUDIENCE: Practice/Industry & commerce
SPEAKER: Rebecca Benneyworth
DATE: Monday 23 May
TIMING: 13:00-15:20

This course will cover the content of the Finance Act 2022, focussing, where appropriate, on those issues of relevance to the general practice environment and their clients.

COURSE OVERVIEW

The precise content of the session will be determined by the content of the Act, but the material will be dealt with under the following headings:

- Business and corporation tax
- Personal income tax
- Employment taxes
- Capital taxes
- VAT and other indirect taxes
- Tax administration changes

SUITABLE FOR

All professionals who need updates on changes in tax law. Most applicable to those working in practice, but those working in industry/ commerce may also find the course useful.

Pending confirmation of when the Budget will take place for 2022, the date of this course may be changed.

Personal tax: Spring update

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: Tuesday 24 May
TIMING: 13:00-15:20

This course will cover tax changes affecting private clients and private client tax work over the last 12-18 months. It will include, where relevant, changes announced but not yet implemented, and areas where specific advice should be delivered.

COURSE OVERVIEW

The precise content will be based on any recent announcements but is expected to focus on the following areas:

- Personal income tax changes
- Dealing with trading losses
- New rules on basis periods for the self-employed and partnerships
- Changes in employment tax including the taxation of benefits in kind
- Tax administration changes affecting private clients
- Capital gains tax changes affecting individuals
- IHT changes

SUITABLE FOR

Accountants working in practice who deal with private client tax matters, including self-employed individuals and partnerships.

VAT Spring review and update

AUDIENCE: Practice/Industry & commerce
SPEAKER: Rebecca Benneyworth
DATE: [Monday 6 June](#)
TIMING: 13:00-15:20

This course will cover VAT changes in the 12-18 months before the date of the course and will draw content from statutory changes, revised HMRC guidance and announcements made through Revenue and Customs Briefs.

It will also comprise a review of important tribunal rulings and, where appropriate and where time permits, will also review challenging areas in VAT and proposals for changes post-Brexit.

SUITABLE FOR

General practitioners rather VAT specialists who need to maintain knowledge of the latest legislation. Those working in industry/commerce may also find the course useful in part.

Corporation tax: Spring update

AUDIENCE: Practice/Industry & commerce
SPEAKER: Rebecca Benneyworth
DATE: [Wednesday 15 June](#)
TIMING: 10:00-12:20

This course will cover changes in corporation tax in the 12-18 months before the date of the course. The practical impact of these changes will be explained, and the relevance to a typical SME will be highlighted. Where appropriate, advice points for clients will be explored, and future changes scanned for issues that will arise in the next 12 months. Specific issues for directors and shareholders in SMEs will also be covered, where appropriate.

SUITABLE FOR

All working in practice who deal with corporation tax and the tax affairs of owner-managed SMEs. The course will also be a useful refresher for those working in industry/commerce.

Personal tax: Autumn update

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: Friday 23 September
TIMING: 10:00-12:20

This course will cover tax changes affecting private clients and private client tax work over the last 12-18 months. It will include, where relevant, changes announced but not yet implemented, and areas where specific advice should be delivered.

COURSE OVERVIEW

The precise content will be based on announcements up to the date of the course, but is expected to include:-

- Personal income tax changes
- Dealing with trading losses
- New rules on basis periods for the self-employed and partnerships
- Changes in employment tax including the taxation of benefits in kind
- Tax administration changes affecting private clients
- Capital gains tax changes affecting individuals
- IHT changes to be aware of

SUITABLE FOR

Those working in practice who deal with the tax affairs of private clients, including self-employed individuals and partnerships.

Tax update for accounts and audit staff

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: Thursday 13 October
TIMING: 10:00-12:20

This course will provide an update for those working in accounts and audit, with key information about the tax issues affecting their clients. The content is designed for those delegates who do not have direct responsibility for tax computations and/or tax compliance.

COURSE OVERVIEW

- Key VAT developments relevant to businesses in general; sector specific changes in outline (awareness level)
- Overview of MTD for income tax and how it affects business; the main obligations
- Corporation tax changes and proposals for change; looking forward to the new rates and what it means for the tax and deferred tax in the accounts
- Capital allowances issues - recording requirements related to the super-deduction and why; other key capital allowance points
- Employment tax points to watch out for, including Benefit in kind issues; current National Minimum wage enforcement practice; CJRS compliance work and other related issues

SUITABLE FOR

Professionals who do not work specifically in tax but need an understanding of tax issues relevant to their work on accounts and/or audit.

Accounting update for the tax team

NEW
FOR
2022

AUDIENCE: Practice
SPEAKER: John Selwood
DATE: [Monday 17 October](#)
TIMING: 10:00-12:20

This course will look at the topical accounting issues of interest to those working in specialist personal and corporate tax teams, to provide an overview of the key updates, issues and technical guidance.

COURSE OVERVIEW

- The appropriate accounting basis for tax purposes
- Accounting for leases
- Post balance sheet events - including change of tax rates and loss relief claims
- Accounting for provisions
- Stock valuations
- Goodwill and intangibles
- Revenue recognition
- Tax sensitive disclosures in company accounts

SUITABLE FOR

All specialist personal and corporate tax partners and teams, who do not usually attend accounting update courses.

Autumn tax update

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: [Monday 31 October](#)
TIMING: 13:00-15:20

This course will include an update on tax changes and announcements over the Summer of 2022, picking up any consultations launched after the Budget which have not been reflected in the Finance Act 2022, and any proposals for change currently in issue.

It will also look at the development of MTD, highlighting the obligations coming into force for MTD for income tax which is proposed to commence in April 2023.

SUITABLE FOR

Professionals working in practice who deal with tax and particularly those who will be working with clients affected by Making Tax Digital.

VAT Autumn review and update

AUDIENCE: Practice
SPEAKER: Rebecca Benneyworth
DATE: [Monday 14 November](#)
TIMING: 13:00-15:20

This course will cover VAT changes in the 12-18 months before the date of the course.

It will draw content from statutory changes, revised HMRC guidance and announcements made through Revenue and Customs Briefs. Important Tribunal rulings will also be reviewed and commented on. The course will also review, where appropriate and where time permits, challenging areas in VAT and proposals for changes post-Brexit.

SUITABLE FOR

General practitioners rather VAT specialists who need to maintain knowledge of the latest legislation. Those working in industry/commerce may also find the course useful in part.

Corporation tax: Autumn update

AUDIENCE: Practice/Industry & commerce
SPEAKER: Rebecca Benneyworth
DATE: [Wednesday 23 November](#)
TIMING: 13:00-15:20

This course will cover changes in corporation tax in the 12-18 months before the date of the course. The practical impact of these changes will be explained, and the relevance of these changes to a typical SME will be highlighted. Advice points for clients will be explored, and future changes scanned for issues that will arise in the next 12 months. Specific issues for directors and shareholders in SMEs will also be covered, where appropriate.

SUITABLE FOR

Any professional working in practice who deals with corporation tax and the tax affairs of owner-managed SMEs. Those working in industry/commerce may find the course a useful refresher on the topic.

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* Source: CAW, 2020 - Interbrand, Best Global Brands 2019