

SWSCA

SPRING PROGRAMME 2009

All unused 2008 vouchers must be redeemed before the end of 2009

2009 promises to be a turbulent year for the UK economy, with the Government pulling tax changes out of the Treasury hat like there's no tomorrow. Spend now pay later appears to be the order of the day as sterling plummets to new depths against the Euro. This year SWSCA courses will keep you up to date with many of the economic and regulatory changes which will impact on all our working lives.

Acknowledging that members will not be immune from the downturn in the economy, SWSCA is keeping the 2009 prices the same as 2008. However, when two courses are being held at the same venue on the same day, a charge of £6 + VAT is to be made to cover the cost of a light lunch, if required. As with the courses vouchers, books of eight discounted luncheon vouchers may be purchased for £41.40 (£36 + VAT). All bookings for lunch should be made in advance and not paid for on the day.

SWSCA Courses is also expanding into North Devon with courses being held for the first time in Barnstaple. Please support the courses being held at these new venues.

Maurice Whiteley
SWSCA Courses Organiser

WEDNESDAY 25 FEBRUARY 2009	THE USE OF TRUSTS IN IHT PLANNING Carlyon Bay Hotel, St Austell, Cornwall PL25 3RQ Gerry Hart CTA (Fellow) Chartered Tax Adviser £64.00 + VAT = £73.60	09.30 - 12.45 hrs
WEDNESDAY 25 FEBRUARY 2009	YEAR END TAX PLANNING 2009 Carlyon Bay Hotel, St Austell, Cornwall PL25 3RQ Gerry Hart CTA (Fellow) Chartered Tax Adviser £64.00 + VAT = £73.60	14.00 - 17.15 hrs
THURSDAY 26 FEBRUARY 2009	THE USE OF TRUSTS IN IHT PLANNING The Devon Hotel, Matford, Exeter EX2 8XU Gerry Hart CTA (Fellow) Chartered Tax Adviser £64.00 + VAT = £73.60	09.30 - 12.45 hrs
THURSDAY 26 FEBRUARY 2009	YEAR END TAX PLANNING 2009 The Devon Hotel, Matford, Exeter EX2 8XU Gerry Hart CTA (Fellow) Chartered Tax Adviser £64.00 + VAT = £73.60	14.00 - 17.15 hrs

In this course a range of trust tax planning opportunities are considered, all by reference to legislation, practices and developments. The circumstances under which the opportunities can be used will be clearly identified. Topics to be covered will include: a detailed look at the trust taxation rules by reference to all types of trusts and their uses; the implications of using trusts as a tax planning tool; a range of IHT mitigation techniques using trusts; pilot trusts and how to use them; avoiding attacks under the gift with reservation of benefit and pre-owned assets tax regimes; discretionary will trusts and other effective post-death arrangements and IHT reliefs still available.

This course will provide full details of realistic year-end opportunities to reduce the tax burden in a variety of situations. Coverage will include protecting entrepreneurs' relief; maximising the annual investment allowance; end of year pension planning; tax planning between spouses; incorporation before and after year-end; planning ahead for the proposed new tax rates and dispensation claims before the year end.

MONDAY
16 MARCH 2009 **2009 HR WORKSHOP**
Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
Rachel Stone MCIPD, Partner, People Management
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

TUESDAY
17 MARCH 2009 **2009 HR WORKSHOP**
Hotel Bristol, Newquay, Cornwall TR7 2PQ 09.30 - 12.45 hrs
Rachel Stone MCIPD, Partner, People Management
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

Staying on top of the constant changes in employment law poses a huge challenge for employers. This half-day session will focus on the key developments in employment law in 2008/09 resulting from recent case law and legislation. Forthcoming legislation for 2009/10 will also be looked at and its impact on employers. Topics covered will include: obligations on employers under the Information and Consultation of Employees Regulations; new legal requirements relating to the employment of migrant workers; changes to maternity rights; key case law developments and their impact on organisations, including age and disability discrimination, working time, holiday and equal pay and what's on the horizon including right to time off for training, extended right to request flexible working, rights of agency workers, repeal of statutory dispute resolution procedures.

TUESDAY
31 MARCH 2009 **KEEPING UP TO DATE WITH TAXATION**
Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 09.30 - 12.45 hrs
Robert Trunchion MSc FCA CTA TEP, MacIntyre Advisory Services Ltd
£64.00 + VAT = £73.60

TUESDAY
31 MARCH 2009 **KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT**
Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
John Welsford FCA, Mercia Group Ltd
£64.00 + VAT = £73.60

WEDNESDAY
01 APRIL 2009 **KEEPING UP TO DATE WITH TAXATION**
The Devon Hotel, Matford, Exeter EX2 8XU 09.30 - 12.45 hrs
Robert Trunchion MSc FCA CTA TEP, MacIntyre Advisory Services Ltd
£64.00 + VAT = £73.60

WEDNESDAY
01 APRIL 2009 **KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT**
The Devon Hotel, Matford, Exeter EX2 8XU 14.00 - 17.15 hrs
John Welsford FCA, Mercia Group Ltd
£64.00 + VAT = £73.60

THURSDAY
02 APRIL 2009 **KEEPING UP TO DATE WITH TAXATION**
Royal Cornwall Showground, Wadebridge PL27 7JE 09.30 - 12.45 hrs
Robert Trunchion MSc FCA CTA TEP, MacIntyre Advisory Services Ltd
£64.00 + VAT = £73.60

THURSDAY
02 APRIL 2009 **KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT**
Royal Cornwall Showground, Wadebridge PL27 7JE 14.00 - 17.15 hrs
John Welsford FCA, Mercia Group Ltd
£64.00 + VAT = £73.60

In these recessionary economic times, never has it been so important for those in industry and practice to keep on top of all the legislative changes to determine the best course for economic survival. The updates will keep you in tune with current practice over a wide range of issues.

MONDAY
27 APRIL 2009 **PAYE YEAR END COMPLIANCE AND UPDATE 2009**
The Cedars Hotel, Bickington Road, Barnstaple EX31 2HE 09.30 - 12.45 hrs
Paul Tucker, Director of Employment Tax Services
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

**MONDAY
27 APRIL 2009**

TWO HOT TOPICS – PAYE VISITS AND TERMINATION PAYMENTS

The Cedars Hotel, Bickington Road, Barnstaple EX31 2HE 14.00 - 17.15 hrs
Paul Tucker, Director of Employment Tax Services
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

**TUESDAY
28 APRIL 2009**

PAYE YEAR END COMPLIANCE AND UPDATE 2009

The Novotel, Marsh Mills, Plymouth PL6 8NH 09.30 - 12.45 hrs
Paul Tucker, Director of Employment Tax Services
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

With the small window available for the completion of employer's end of year returns it is vital that care is taken to ensure they are correct. This course will provide: a summary of deadlines, interest and the penalty regime; advice in respect of the completion of 2008/09 P11Ds; a look at problem areas; and an update including changes in legislation and HMRC practice.

**TUESDAY
28 APRIL 2009**

TWO HOT TOPICS – PAYE VISITS AND TERMINATION PAYMENTS

The Novotel, Marsh Mills, Plymouth PL6 8NH 14.00 - 17.15 hrs
Paul Tucker, Director of Employment Tax Services
Smith & Williamson (Bristol) LLP
£64.00 + VAT = £73.60

PAYE visits are often daunting. HMRC have changed their approach during the past few years and a risk based approach should now be adopted. However, that is not always the case! It is critical that you know what to expect and how to deal with HMRC's enquiries. This session will include: PAYE visits – a look at HMRC's approach; practical preparation tips; what to expect on the day; identifying the potential exposure; the potential penalties – including the new proposals; and danger areas. In the current economic climate many redundancy/termination payments are being made. The tax treatment is often complex and errors could be very costly for employers and their advisers. Termination payments – is a tax exemption available and if so which one; the importance of the contract and documentary evidence; HMRC's views, including Custom and Practice; when and how the package is taxed; HMRC notifications; and planning opportunities.

**THURSDAY
07 MAY 2009**

CHARITY ACCOUNTS – BACK TO BASICS

The Devon Hotel, Matford, Exeter EX2 8XU 09.30 - 12.45 hrs
Mike Ulrich ACA
£64.00 + VAT = £73.60

This seminar will consider charity accounting from basic principles. The session will include all the requirements from SORP 2005 (revised 2008) and will consider the requirements in respect of financial reporting for various charities. It will then consider a number of areas where charity accounting will differ from company accounting. For each of these areas it will consider the requirements of the SORP and the issues that may arise. This session will include: a review of the regulatory framework; the requirement for an audit (the session will not include any other audit aspects); the trustees annual report; fund accounting; the SOFA; accounting for investments; revenue recognition; resources expended; disclosure requirements and heritage assets.

**THURSDAY
07 MAY 2009**

ANOTHER LOOK AT LIMITED LIABILITY PARTNERSHIPS

The Devon Hotel, Matford, Exeter EX2 8XU 14.00 - 17.15 hrs
Mike Ulrich ACA
£64.00 + VAT = £73.60

This course will consider the legal and accounting requirements for LLPs. It will include the new requirements under Companies Act 2006 which will apply to LLPs for accounting periods commencing on or after 01 October 2008. The changes from previous requirements will be highlighted. Accounting requirements of the SORP will also be covered. The course will include: a review of the LLP Act; the administrative requirements; application of the Companies Act and the changes arising from 01 October 2008 and SORP 2006.

MONDAY
18 MAY 2009

FINANCE BILL 2009

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
Mark Morton BA CTA, Mercia Group Ltd
£64.00 + VAT = £73.60

TUESDAY
19 MAY 2009

FINANCE BILL 2009

Carlyon Bay Hotel, St Austell, Cornwall PL25 3RQ 09.30 - 12.45 hrs
Mark Morton BA CTA, Mercia Group Ltd
£64.00 + VAT = £73.60

These sessions will cover all the major clauses in the Finance Bill and will concentrate on the practical implications for accountants both in industry and practice. This will include changes to: personal tax; employee tax; capital taxes; business and corporate tax; VAT; and other legislative changes relevant to 2009/10 tax year.

TUESDAY
16 JUNE 2009

MANAGING THE PROFESSIONAL FIRM THROUGH A RECESSION

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
Mark Lloydbottom FCA CPC
£64.00 + VAT = £73.60

WEDNESDAY
17 JUNE 2009

MANAGING THE PROFESSIONAL FIRM THROUGH A RECESSION

Alverton Manor Hotel, Truro TR1 1ZQ 09.30 - 12.45 hrs
Mark Lloydbottom FCA CPC
£64.00 + VAT = £73.60

This half-day interactive workshop will brief delegates on how to manage the accountancy practice during difficult times. While the focus of work does not change, there are a number of key trigger points that firms should address in order to navigate through stormy economic times. How to manage the firm so that clients are better served while the firm maintains or increases profitability. As clients turn to accountants for help our service and advice is needed more than ever before. At the end of the session participants will have formulated their own plans to fine tune the operation of the firm so as to ensure that the firm better meets client needs, fine tune the productivity and production process, bills what is fair to the client and fair to the firm, collects what is due and improves profitability. Key areas covered will include: how the LUBRM model works to improve profits; how to improve owner and staff productivity; improving job profitability; finding work when the pipeline runs dry; the step you must take to reduce lock up; client service development in a recession; enhancing your value, strategies for improving utilisation; strategies for improving realisation; communication, communication, communication.....; warning signs and what to do; low cost marketing with an emphasis on results and what to do with a marketing budget of zero and still win a stream of new clients.

FRIDAY
19 JUNE 2009

CAPITAL GAINS TAX PLANNING IN 2009

Buckfast Abbey, Buckfastleigh, Devon TQ11 0EE 09.30 - 12.45 hrs
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£64.00 + VAT = £73.60

In recent years there has been no let up in the volume of new CGT legislation. This culminated in the major changes announced by the Chancellor in FA 2008. The aim of this session is to examine some key CGT problem areas in 2009 and to suggest some practical solutions. Topics covered will include: capital gains tax reform and the new entrepreneurs' relief; problem areas with holdover relief; principal private residence planning; and capital losses and FA 2007.

FRIDAY
19 JUNE 2009

TAX PLANNING FOR SMEs AND THEIR OWNERS

Buckfast Abbey, Buckfastleigh, Devon TQ11 0EE 14.00 - 17.15 hrs
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£64.00 + VAT = £73.60

Although there are many favourable tax breaks for the owner-managed business, there has never been a time when practitioners have had to tread more carefully in giving advice to such clients. This session will provide a current perspective on appropriate planning techniques as well as pitfalls. The session will cover: extracting profits tax-efficiently; planning within the company; and tax aspects of disincorporations.

**MONDAY
29 JUNE 2009**

UK FINANCIAL REPORTING REFRESHER

The Devon Hotel, Matford, Exeter EX2 8XU 09.30 - 12.45 hrs
Guy Loveday BSc (Econ) FCA, The Professional Training Partnership
£64.00 + VAT = £73.60

At last! A course that doesn't concentrate on the standards that have just been issued, but looks back at the earliest standards that are still in use – including the remaining SSAPs – and concentrates on practical problems concerning their application. The course will examine practical problems involving: SSAP 21 – leasing; FRS 1 – cash flow statements; FRS 3 – reporting financial performance; FRS 4/FRS 25 – capital instruments; FRS 5 – reporting the substance of transactions; FRS 7 – fair values; FRS 10 – goodwill and intangible assets; FRS 11 – impairment of fixed assets; FRS 12 – provisions; FRS 15 – tangible fixed assets; and FRS 19 – deferred tax.

**MONDAY
29 JUNE 2009**

COMMON ACCOUNTING BLUNDERS

The Devon Hotel, Matford, Exeter EX2 8XU 14.00 - 17.15 hrs
Guy Loveday BSc (Econ) FCA, The Professional Training Partnership
£64.00 + VAT = £73.60

Companies must select appropriate accounting policies when faced with a choice – but how is this done and what are the consequences of failing to do so? This session will cover: selection of appropriate accounting policies under FRS 18 and the FRSSE; revenue recognition issues; expense recognition issues; the role of HMRC; traditional areas of concern for HMRC compliance accountants; the test for substance abuse; how closely do you check your accounts? and association with accounts that may be misleading.

**TUESDAY
30 JUNE 2009**

HMRC ENQUIRIES AND PENALTIES - THE NEW REGIME

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
Andrew Gotch BA MA CTA (Fellow), The Professional Training Partnership
£64.00 + VAT = £73.60

**WEDNESDAY
01 JULY 2009**

HMRC ENQUIRIES AND PENALTIES - THE NEW REGIME

The Park Hotel, Taw Vale, Barnstaple EX32 9AE 9.30 - 12.45 hrs
Andrew Gotch BA MA CTA (Fellow), The Professional Training Partnership
£64.00 + VAT = £73.60

**THURSDAY
02 JULY 2009**

HMRC ENQUIRIES AND PENALTIES - THE NEW REGIME

Hotel Bristol, Newquay, Cornwall TR7 2PQ 09.30 - 12.45 hrs
Andrew Gotch BA MA CTA (Fellow), The Professional Training Partnership
£64.00 + VAT = £73.60

The new compliance regime vastly increases HMRC's powers of investigation. The fishing expedition is now on a statutory footing and HMRC are unlikely to miss the opportunity to target vulnerable cases and maximise yield from investigation. The new powers, coupled with a draconian new penalty regime, means that the unprepared run the risk of crippling financial settlements. Make sure that you are properly prepared when the Inspector calls.

These sessions give a full overview of what the new regime means, including a review of the new law and a practical guide to the steps tax professionals can take to protect their clients and themselves. Areas to be covered: Legal background - what the new compliance regime looks like post April 2009. Compliance regime structures – how HMRC are implementing the new compliance regime. Assessing vulnerability and risk: – what HMRC will be looking for, and how to identify risk. Compliance inspectors and enquiries in practice: – how to prepare; records; dealing with meetings; negotiating settlements and penalties.

More Dates for Your Diary

Monday 21 September	Accounts Update	Cornwall	John Welsford
Monday 21 September	Taxation Update	Cornwall	Robert Trunchion
Tuesday 22 September	Accounts Update	Exeter	John Welsford
Tuesday 22 September	Taxation Updates	Exeter	Robert Trunchion
Wednesday 23 September	Accounts Update	Taunton	John Welsford
Wednesday 23 September	Taxation Updates	Taunton	Robert Trunchion
Tuesday 29 September	Charities Day Conference 2009 All day £128 + VAT = £150.40 (to include lunch)	Buckfast Abbey	Speakers to include: Don Bawtree
Tuesday 13 October	Common Problems in Audit Files & how to avoid them	Exeter	Stephanie Henshaw
Tuesday 13 October	Making the Best use of Analytical Review	Exeter	Stephanie Henshaw
Thursday 5 November to Saturday 7 November	Annual Residential Conference	Carlyon Bay Hotel St Austell	Robert Jamieson plus others
Thursday 10 December	Incorporation – pros and cons	Alverton Manor	Tim Good
Thursday 10 December	Topical Tax Update	Truro	Tim Good
Friday 11 December	Incorporation – pros and cons	Sandy Park	Tim Good
Friday 11 December	Topical Tax Update	Exeter	Tim Good

SWSCA COURSES

BOOKING TERMS AND CONDITIONS (REVISED FOR 2009)

REMITTANCE FEES AND VAT

Remittances for course fees including VAT, or discount voucher(s), should accompany booking forms. All bookings will be dealt with in order of receipt.

BOOKING CONDITIONS

On receipt of your booking form an acknowledgement will be forwarded to you. If you have not had confirmation of your booking one week before the date of the course, please telephone 01984 634300 to make sure that your booking form has been received. Variable postal conditions might delay your application or joining instructions.

CANCELLATIONS

If you cancel within three working days of the event, your fee will not be refunded.

If you cancel four working days or more before the event, we will refund your fee less an administration fee of £10 + VAT

If the course has been booked using a discount voucher then the voucher will be returned once the administrative fee for cancellation has been paid.

The cost of lunch, if booked, will also not be refunded if cancelled within three working days of the event.

IF WE CANCEL

It may be necessary to cancel or postpone due to unforeseen circumstances. If we cancel, our liability will be limited to a refund of the course fee.

DOCUMENTATION

Course documentation can only be provided to those who book to attend the course.

CHANGES TO THE PROGRAMME

We reserve the right to make changes to any event without notice.

PERSONAL BELONGINGS

We cannot be responsible for any personal belongings.

YEAR 2009 SERIES DISCOUNT VOUCHERS

Books of 2009 vouchers are now on sale for £441.60 (including VAT). A book contains eight vouchers, each one entitling the holder to attendance at a half-day course. Also for 2009 books of eight discounted luncheon vouchers may be purchased for £41.40 (including VAT). Use the booking slip below to purchase books of vouchers. Please note that all bookings made for lunch should be made in advance.

See overleaf for Booking Terms and Conditions

To: Maurice Whiteley, SWSCA Courses Organiser, Nash House, 16 Swain Street, Watchet, Somerset TA23 0AB

I wish to purchase book(s) of discount vouchers @ £441.60 (including VAT) per book

I wish to purchase book(s) of discount luncheon vouchers @ £41.40 (including VAT) per book

A cheque is enclosed for £

A VAT invoice will be issued on receipt of cheque. Please make cheques payable to **SWSCA**

Firm/Company..... Address.....

Tel No

Contact Name

SWSCA COURSES BOOKING FORM 2009 (Please complete a separate booking form for each course)

To: Maurice Whiteley, SWSCA Courses Organiser, Nash House, 16 Swain Street, Watchet, Somerset TA23 0AB

Course

Please reserve places for the above Course on

Lunch(s) required * No of vouchers enclosed: Course Luncheon

Name

Name

ICAEW Membership No

ICAEW Membership No

Name

Name

ICAEW Membership No

ICAEW Membership No

Firm/Company

Address

Tel No

.....

Contact Name

.....

* LUNCHES

When two courses are being held at the same venue on the same day arrangements have been made with the venue to supply a sandwich lunch for those who would like it. (Please note that the standard and content of the lunch provided may vary from one venue to another). The taking of lunch is optional and delegates may wish to make their own meal arrangements.

BOOKINGS SUMMARY FOR PAYMENTS BY CHEQUE

Number of courses booked in this application £

Total number of delegate places @ £73.60 =

Total number of lunches required @ £ 6.90 =

Total remittance as per cheque =====

A VAT invoice will be issued on receipt of cheque. Please make cheques payable to **SWSCA**

