

SWSCA

SPRING PROGRAMME 2010

All unused 2009 vouchers must be redeemed before the end of 2010

2010 is general election year. While the outcome of the election may produce a different administration, there appears to be only one agenda, whoever is in power – increase tax revenue. With this in mind SWSCA Courses is putting on tax planning courses throughout the year as tax raising measures are introduced.

Although courses are shown for the whole of 2010, there will be another circular published in the summer with more courses added to the Autumn Programme.

Maurice Whiteley
SWSCA Courses Organiser

THURSDAY
04 FEBRUARY 2010

EVERYTHING YOU EVER WANTED TO KNOW ABOUT TRUSTS

09.30 - 12.45 hrs

Exeter Court Hotel, Kennford, Exeter EX6 7UX
Mark Ward LLB CTA, The Professional Training Partnership
£66.00 + VAT = £77.55

Trusts remain important, both in tax planning and in securing family assets, in spite of some major changes in legislation in recent years. Yet many practitioners find their legal mystique virtually impenetrable and are discouraged by the risks involved. This course is aimed at the non-specialist who wants to understand the basics of trust law and taxation, so as to apply those creatively and effectively in benefiting their clients. No prior experience of trusts is necessary but those who deal with trusts will find that they add to their existing understanding. The course will cover: legal background; income taxation of trusts - dividend, planning and pitfalls and FA 2009 and the 50% rate; capital gains tax – on creation, during the life of the trust and CGT on cessation or termination; inheritance tax – relevant property trusts, pre-March 2006 trusts and discretionary will trusts; and current planning considerations.

THURSDAY
04 FEBRUARY 2010

YEAR END TAX PLANNING 2010

14.00 - 17.15 hrs

Exeter Court Hotel, Kennford, Exeter EX6 7UX
Mark Ward LLB CTA, The Professional Training Partnership
£66.00 + VAT = £77.55

Up to now year end tax planning has often meant little more than a review of a client's affairs to ensure that no obvious relief and planning opportunities are overlooked. With tax increases for the tax year 2010/11 already announced, now is the time to plan for the changes even if it means bringing forward tax liabilities into the tax year 2009/10. This session will ensure that practitioners are aware of the major areas that they should be considering when giving clients their annual tax health check. Areas covered will be: income tax; owner managed businesses; capital gains tax; inheritance tax, and administration.

TUESDAY
13 APRIL 2010

KEEPING UP TO DATE WITH TAXATION

09.30 - 12.45 hrs

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU
Robert Trunchion MSc FCA CTA TEP
MacIntyre Hudson Advisory Services Ltd
£66.00 + VAT = £77.55

TUESDAY
13 APRIL 2010

KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT

14.00 - 17.15 hrs

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU
John Welsford FCA, Mercia Group Ltd
£66.00 + VAT = £77.55

WEDNESDAY 14 APRIL 2010	KEEPING UP TO DATE WITH TAXATION The Devon Hotel, Matford, Exeter EX2 8XU Robert Trunchion MSc FCA CTA TEP MacIntyre Hudson Advisory Services Ltd £66.00 + VAT = £77.55	09.30 - 12.45 hrs
WEDNESDAY 14 APRIL 2010	KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT The Devon Hotel, Matford, Exeter EX2 8XU John Welsford FCA, Mercia Group Ltd £66.00 + VAT = £77.55	14.00 - 17.15 hrs
THURSDAY 15 APRIL 2010	KEEPING UP TO DATE WITH TAXATION Royal Cornwall Showground, Wadebridge PL27 7JE Robert Trunchion MSc FCA CTA TEP MacIntyre Hudson Advisory Services Ltd £66.00 + VAT = £77.55	09.30 - 12.45 hrs
THURSDAY 15 APRIL 2010	KEEPING UP TO DATE WITH ACCOUNTS AND AUDIT Royal Cornwall Showground, Wadebridge PL27 7JE John Welsford FCA, Mercia Group Ltd £66.00 + VAT = £77.55	14.00 - 17.15 hrs
	The updates this year will focus on changes taking place in the run up to the 2010 general election. The issue of new rules and regulations, and amendments to existing legislation appears to be never ending, making attendance at these courses a must for all accountants trying to stay ahead of the game.	
22 & 23 APRIL 2010	SPRING RESIDENTIAL TAX CONFERENCE The Saunton Sands Hotel, Braunton, North Devon EX33 1LQ	
	Speakers for the conference will be Keith M Gordon, Francesca Lagerberg and Tim Good. Sessions will be: A Roundup of Topical Tax Issues, Personal Tax Problems Areas, Tax Planning in 2010 and Beyond - full details of which will appear in a separate circular.	
WEDNESDAY 28 APRIL 2010	EMPLOYEE BENEFITS AND EXPENSES – PRACTICAL PAYE AND VAT ISSUES The Novotel, Marsh Mills, Plymouth PL6 8NH Steve Ashworth, Employment Tax Manager and Steve Morrison FCA CTA, VAT Manager Smith and Williamson (Bristol LLP) £66.00 + VAT = £77.55	09.30 - 12.45 hrs
	This session will look at the PAYE and VAT implications in relation to employee benefits and expenses. It will also identify danger areas and look at planning opportunities. Topics will include: general principles for the treatment of expenses and purchases for PAYE/VAT; potential pitfalls; current issues across PAYE, and VAT and HMRC's penalty regime.	
WEDNESDAY 28 APRIL 2010	TWO HOT TOPICS – CIS AND EMPLOYMENT STATUS The Novotel, Marsh Mills, Plymouth PL6 8NH Steve Ashworth, Employment Tax Manager Smith and Williamson (Bristol LLP) £66.00 + VAT = £77.55	14.00 - 17.15 hrs
	This session will focus on the latest rules, case law, pitfalls and planning. It will include: operation of CIS, dangers and practical issues; employment status – employed v self-employed (including recent cases); HMRC's current views, and the cost of getting it wrong!	
WEDNESDAY 12 MAY 2010	A DAY OF VAT – VAT AND CHARITIES – BACK TO BASICS Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU Neil Warren (Taxation Awards Tax Writer of the Year 2008) Independent VAT Consultant, Lecturer and Author £66.00 + VAT = £77.55	09.30 - 12.45 hrs
	The aim of this seminar is to review VAT issues for charities to ensure both compliance with HMRC rules and identify some tax-saving opportunities for certain charities. This	

course will also consider VAT issues for non-profit making sports clubs e.g. a members' golf club. The seminar will consider both income and expenditure issues for a charity – for example, a common problem for many charities is to identify whether grant income is outside the scope of VAT (no supply of services) or is subject to VAT because the grant provider is receiving services in return for his money. The session will also help to ensure that charities keep full records to satisfy the needs of an HMRC visiting officer, which is particularly important with the introduction of the new penalty regime from April 2009. Topics covered include: identifying the VAT liability of main income sources for a charity; dealing with grant income and donations received; the difference between business and non-business activities of a charity; registering a charity for VAT – including benefits of voluntary registration; allocation of input tax between business and non-business activities; input tax issues for a charity with exempt supplies (partial exemption); potential VAT savings for a charity on its expenditure – concessions within the legislation; charities and buildings – VAT issues when buying, renting of sub-letting a property – including 10% concession for non-business use of a building; and sports clubs – what are the VAT differences compared to a charity?

**WEDNESDAY
12 MAY 2010**

A DAY OF VAT – VAT AND LAND & PROPERTY – BACK TO BASICS

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU 14.00 - 17.15 hrs
Neil Warren (Taxation Awards Tax Writer of the Year 2008)
Independent VAT Consultant, Lecturer and Author
£66.00 + VAT = £77.55

Transactions involving land and property are invariably worth large sums of money. The VAT amounts involved in such transactions are therefore significant. The aim of this seminar is to look at the basic rules of VAT and property issues relevant to all accountants who both advise clients on property matters, or deal with such issues themselves, and recognise when planning opportunities or pitfalls may be evident. The seminar will include two case studies, one linked to the option to tax rules, and also focus on practical examples of other VAT issues. Topics included in this session: the difference between zero-rated and exempt supplies – impact on input tax; property transactions that are zero-rated, exempt or standard rated; when does a 'new' commercial building cease to be 'new?'; opting to tax a property – a major decision to make; revoking the option to tax in certain cases; sale of a business with property involved; construction services – work that qualifies for zero-rating or 5% of VAT; new residential or charitable buildings – zero-rating and VAT certificates; supplies made by subcontractors – and what about design and build?; what happens if a change of use takes place before a property is completed?; the flat rate scheme and property traders/builders – friend or foe?; listed buildings – what is an alteration?; and VAT inspections – what are officers looking for?

**MONDAY
17 MAY 2010**

CAPITAL ALLOWANCES ROUND UP

The Devon Hotel, Matford, Exeter EX2 8XU 09.30 - 12.45 hrs
Giles Mooney BSc (Hons) ACA CTA
The Professional Training Partnership
£66.00 + VAT = £77.55

**MONDAY
17 MAY 2010**

FINANCE BILL 2010

The Devon Hotel, Matford, Exeter EX2 8XU 14.00 - 17.15 hrs
Giles Mooney BSc (Hons) ACA CTA
The Professional Training Partnership
£66.00 + VAT = £77.55

**TUESDAY
18 MAY 2010**

CAPITAL ALLOWANCES ROUND UP

Hotel Bristol, Newquay, Cornwall TR7 2PQ 09.30 - 12.45 hrs
Giles Mooney BSc (Hons) ACA CTA
The Professional Training Partnership
£66.00 + VAT = £77.55

There are some areas of business tax where practicing accountants must have absolute confidence in their knowledge and ability to help their clients gain the best from what they have. This course will cover key elements of the capital allowances system and how accountants can use them to their advantage. Topics will include: capital allowances on plant and machinery; capital allowances on cars; integral features; and using the AIA and FYA.

**TUESDAY
18 MAY 2010**

FINANCE BILL 2010

Hotel Bristol, Newquay, Cornwall TR7 2PQ
Giles Mooney BSc (Hons) ACA CTA
The Professional Training Partnership
£66.00 + VAT = £77.55

14.00 - 17.15 hrs

This course will familiarise participants with the provisions of the Finance Bill. All the major changes in the Finance Bill will be explained, in the context of the clients whose affairs will be affected. Identified planning areas and pitfalls will be covered. In addition, there will be coverage of any additional developments in taxation. Topics covered will include: inheritance tax; capital gains tax; personal tax; business income tax; corporation tax; employee tax and national insurance contributions; and administration and miscellaneous.

**WEDNESDAY
16 JUNE 2010**

SOLICITORS ACCOUNTS RULES – BACK TO BASICS

The Novotel, Marsh Mills, Plymouth PL6 8NH
Janet Taylor ACA
MacIntyre Hudson Advisory Services Ltd
£66.00 + VAT = £77.55

14.00 - 17.15 hrs

The solicitors' Accounts Rules remain a very tricky area, with plenty of pitfalls for the unwary and unprepared. The purpose of this course is to remind delegates of the key rules, review any recent changes and look in more detail at the role of the reporting accountant. The course will cover: The Rules – a review of key principles, definitions, receipt and withdrawal rules; appropriate bank accounts; bookkeeping requirements; dealing with the solicitors' own costs and interpretation/guidance on 14 day rule; the rules for dealing with residual balances; interest provisions of the rules; responsibility for compliance; common problem areas and breaches to look out for; and whistle blowing provisions. Janet will give guidance on carrying out SAR assignments – key tests, selecting files to review, risk areas, common reporting problems and Law Society expectations.

**TUESDAY
22 JUNE 2010**

TAX PLANNING FOR SMEs – UPDATED FOR 2010

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£66.00 + VAT = £77.55

09.30 - 12.45 hrs

**TUESDAY
22 JUNE 2010**

CAPITAL TAXES - THE HOT TOPICS

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£66.00 + VAT = £77.55

14.00 - 17.15 hrs

**WEDNESDAY
23 JUNE 2010**

TAX PLANNING FOR SMEs – UPDATED FOR 2010

Alverton Manor Hotel, Truro TR1 1ZQ
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£66.00 + VAT = £77.55

09.30 - 12.45 hrs

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 course provides a current perspective on appropriate planning techniques as well as pitfalls. The course will cover: extracting profits tax-efficiently; planning within the company; tax aspects of disincorporations; and will take into account the changes announced in this year's budget and subsequent Finance Act.

**WEDNESDAY
23 JUNE 2010**

CAPITAL TAXES - THE HOT TOPICS

Alverton Manor Hotel, Truro TR1 1ZQ
Robert Jamieson MA FCA CTA (Fellow) Partner, Mercer & Hole
Past President, The Chartered Institute of Taxation
£66.00 + VAT = £77.55

14.00 - 17.15 hrs

2008 saw the introduction of what the Alistair Darling referred to as a "simplified" CGT regime following the abolition of taper relief and indexation. This upheaval, which was coupled with the announcement of transferable nil rate bands for IHT purposes, means that many established capital tax planning strategies have had to be rethought. The course will

cover: entrepreneurs' relief – a new era has begun; tax efficient will planning for 2010; business property relief and other IHT planning suggestions; freezing operations; planning with related settlements; some recent cases; discounted gift plans. However, the content of this course could well change depending on the content of this year's Finance Act and any developments on the tax front following the general election.

**TUESDAY
06 JULY 2010**

POWERS, PENALTIES, PROCEDURES AND PI TIME BOMBS

The Novotel, Marsh Mills, Plymouth PL6 8NH

09.30 - 12.45 hrs

Robert Trunchion MSc FCA CTA TEP

MacIntyre Hudson Advisory Services Ltd

£66.00 + VAT = £77.55

Recent Finance Acts have not only increased the complexity of the tax engagement, they have dramatically increased HMRC's powers, massively changing the landscape in our relationship with both HMRC itself and with our clients. This combined with our clients restricted cash flow means that in this increasingly litigious age, anybody involved in tax could be on the receiving end of a claim. The course will look at equipping participants with a refresher on the new Revenue powers and penalty legislation, how we should be reacting and if we don't, an understanding of the world of PI, how claims arise, procedures to be adopted and, just as importantly, ways of reducing the chances of them arising in the first place. The course will cover: a refresher on Revenue powers and penalties and how they are settling in – use and abuse!; how we have adapted (or have we?); an introduction to PI and risk management; and a selection of case studies that look at where things have gone wrong in areas such as – failed tax planning, PAYE, VAT and CT.

**TUESDAY
06 JULY 2010**

TAX PLANNING FOR RETIREMENT

The Novotel, Marsh Mills, Plymouth PL6 8NH

14.00 - 17.15 hrs

Robert Trunchion MSc FCA CTA TEP

MacIntyre Hudson Advisory Services Ltd

£66.00 + VAT = £77.55

As people are living for much longer (on average), retirement is becoming far more complex with the need to build flexibility. It must be remembered that planning must start by at least age 40! Not only is the legislation continually changing, but due to products, tax cases etc, so is practice. To give best advice to clients (and also avoid expensive PI claims), you must be up to date. The course will, therefore, look at the existing legislation, with special regard to the many pitfalls, before bringing delegates up to date. Content will include: a review of the pension plans in the light of reforms; passing on the business to the next generation or selling it efficiently; approved versus unapproved buy-backs of shares; other methods of extracting the funds efficiently – gift relief and entrepreneurs' relief; and essential estate planning and IHT consequences.

**WEDNESDAY
07 JULY 2010**

ACCOUNTANTS' REPORTS – SHOULD YOU BE USING THE CCAB TEMPLATE?

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU

09.30 - 12.45 hrs

Guy Loveday BSc (Econ) FCA

The Professional Training Partnership

£66.00 + VAT = £77.55

**WEDNESDAY
07 JULY 2010**

PICKING YOUR WAY THROUGH THE ACCOUNTS MINEFIELD – MORE POTENTIAL BLUNDERS

Taunton Rugby Football Club, Bathpool, Taunton TA2 8BU

14.00 - 17.15 hrs

Guy Loveday BSc (Econ) FCA

The Professional Training Partnership

£66.00 + VAT = £77.55

**THURSDAY
08 JULY 2010**

ACCOUNTANTS' REPORTS – SHOULD YOU BE USING THE CCAB TEMPLATE?

Hotel Bristol, Newquay, Cornwall TR7 2PQ

09.30-12.45 hrs

Guy Loveday BSc (Econ) FCA

The Professional Training Partnership

£66.00 + VAT = £77.55

Guy will brief delegates on the new CCAB standardised accountant's report for use by practitioners plus a refresher on the procedures to be performed to ensure accounts are not misleading. This session will cover: background to the CCAB standardised accountant's report; who is it for?; core and optional paragraphs; use of website links;

positive and negative conclusions; status of guidance from professional bodies; misleading accounts – and how to avoid them; and what procedures need to be performed?

**THURSDAY
08 JULY 2010**

**PICKING YOUR WAY THROUGH THE ACCOUNTS MINEFIELD –
MORE POTENTIAL BLUNDERS**

Hotel Bristol, Newquay, Cornwall TR7 2PQ
Guy Loveday BSc (Econ) FCA
The Professional Training Partnership
£66.00 + VAT = £77.55

14.00 - 17.15 hrs

More blunders associated with accounts preparation and audit! (covering both accounts preparation and smaller audit issues). This session will cover: issues raised by ICAEW and other professional bodies when examining accounts preparation files; issues raised by QAD, AIU and other monitoring bodies concerning accounts when examining audit files; and issues raised by the Review Panel and the Oversight Board when examining published accounts.

More Dates for Your Diary

Thursday 23 September	Charities Day Conference 2010 All day £132 + VAT = £155.10 (to include lunch)	Buckfast Abbey	Speakers: Don Bawtree and others
Friday 01 October Friday 01 October	International Tax Planning Partnership Tax Issues	Exeter Exeter	Mark Ward Mark Ward
Monday 04 October Monday 04 October	Clarity Audit of SMEs Fraud and the Auditor	Plymouth Plymouth	Stephanie Henshaw Stephanie Henshaw
Tuesday 19 October Tuesday 19 October	Keeping up to Date with Accounts & Audit Keeping up to Date with Taxation	Cornwall Cornwall	Andrew Guntert Robert Trunchion
Wednesday 20 October Wednesday 20 October	Keeping up to Date with Accounts & Audit Keeping up to Date with Taxation	Exeter Exeter	Andrew Guntert Robert Trunchion
Thursday 21 October Thursday 21 October	Keeping up to Date with Accounts & Audit Keeping up to Date with Taxation	Taunton Taunton	Andrew Guntert Robert Trunchion
Thursday 04 November to Saturday 06 November	Annual Residential Conference	Carlyon Bay Hotel, St Austell	John Welsford, Mark Morton & Guy Loveday
Thursday 11 November	Farm Tax planning Issues 2010	Wadebridge	Carlton Collister
Monday 20 December Monday 20 December	Corporation Tax Refresher & Update Topical Tax Tips	Alverton Manor Truro	Giles Mooney Giles Mooney
Tuesday 21 December Tuesday 21 December	Corporation Tax Refresher & Update Topical Tax Tips	Sandy Park Exeter	Giles Mooney Giles Mooney

YEAR 2010 SERIES DISCOUNT VOUCHERS

Books of 2010 vouchers are now on sale for £465.30 (including VAT). A book contains eight vouchers, each one entitling the holder to attendance at a half-day course. Also for 2010 books of eight discounted luncheon vouchers may be purchased for £42.30 (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 @ £465.30 (including VAT) per book

I wish to purchase book(s) of discount luncheon vouchers @ £42.30 (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 2010 (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

* LUNCHESES

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	@ £77.55	=	
Total number of lunches required	@ £ 7.05	=	_____
Total remittance as per cheque			=====

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

SWSCA COURSES
BOOKING TERMS AND CONDITIONS

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.

