



CHARTERED
ACCOUNTANTS
BEDS, BUCKS
& HERTS

CPD Course and Events Programme 2017

Fees and booking conditions

FEES

You can pay for BBHSCA courses individually or with pre-purchased course vouchers which represent a saving of up to £30 per delegate. To buy these vouchers, visit icaew.com/bbhcoursevouchers or contact the Events Booking team – events@icaew.com or +44 (0)1908 248 159. Please have your membership number to hand when calling. For full details of the scheme see page 18.

FEES PER DELEGATE PER HALF-DAY COURSE

Using course voucher scheme	£65 +VAT
BBHSCA/ICAEW members paying full-rate subscription and staff	£95 +VAT
BBHSCA/ICAEW members paying half or low-rate subscription	£65 +VAT

BOOKINGS

ONLINE

You can pay by credit card, debit card or electronic course vouchers online at icaew.com/bbhevents

TELEPHONE

You can pay by credit card, debit card or electronic course vouchers by calling us on +44 (0)1908 248 159. Please have your membership number to hand when calling.

POST

If you prefer to pay by cheque or paper vouchers, either photocopy the booking form on page 20 of this brochure or download it from icaew.com/bbhevents and send it with your cheque or paper vouchers to:

Events Booking Team
ICAEW, PO Box 6083, Milton Keynes MK10 1PG UK
T +44 (0)1908 248 159
E events@icaew.com

Once we have received your booking and payment, we will send you a VAT receipt and joining instructions by email or post.

CANCELLATIONS AND LATE BOOKINGS

If you cannot attend you can transfer your place to another individual. Places can be transferred at any time up to and including the day of the event. Cancellations received less than 14 days before the event date will not be refunded. All cancellations must be made in writing. If BBHSCA has to cancel the event, our liability in the event of cancellation is limited to a full refund of the fee.

If we receive your booking less than seven days before the course, you may not get a copy of the notes on the day. BBHSCA reserves the right to change the timing of the programme, the speakers, the date or the venue of the courses advertised. The content of individual courses may be subject to variation.

COURSE VENUES 2017

FIELDER CENTRE, HATFIELD

Hatfield Business Park, Hatfield Avenue, Hatfield AL10 9TP

HATFIELD

Beales Hotel, Comet Way, Hatfield AL10 9NG

LUTON

Riverside Suite, Venue 360 (previously Vauxhall Recreation Club), 20 Gipsy Lane, Luton LU1 3JH

MILTON KEYNES

Kents Hill Park, Timbold Drive, Milton Keynes MK7 6BZ
New Venue for 2017

Fielder Centre, Beales Hotel and the Riverside Suite all have parking for approximately 80 cars. For popular courses there may be a shortage of parking spaces so we recommend you arrive early or share transport if possible. Kents Hill has more than 800 spaces available.

If you want lunch at Beales Hotel or the Riverside Suite, you can pre-order and pay on arrival. If you are attending both the morning and afternoon courses at Kents Hill, lunch is provided at no additional cost.

We send out maps with the VAT receipt when we confirm your place.

TIMES

am = 09:30–13:00
pm = 14:00–17:30

For whole-day course timings please see full course details.

Registration begins 30 minutes before the course start time. Refreshments are provided at registration and during course breaks.

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COURSE BOOKINGS

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PO Box 6083
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DATE	TIME	CODE	TITLE	SPEAKER	VENUE	PAGE
FEBRUARY						
28 Tue	am	01/17	Topical tax planning	Tim Good	H	04
MARCH						
14 Tue	am	02/17	Residency, non-doms and overseas individuals	Anne Fairpo	L	04
14 Tue	pm	03/17	Annual PAYE, NIC and P11D update	Rebecca Benneyworth	L	05
28 Tue	am	04/17	Tax update	Martyn Ingles	L	05
28 Tue	pm	05/17	Accountancy, assurance and audit update	John Selwood	L	06
APRIL						
26 Wed	am	06/17	Accountancy, assurance and audit update	John Selwood	MK (new)	06
26 Wed	pm	07/17	Tax update	Martyn Ingles	MK (new)	05
MAY						
11 Thu	am	08/17	Money laundering and regulation	Andrew Güntert	L	06
11 Thu	pm	09/17	Tax planning for the family: marriage, children, divorce	Rebecca Benneyworth	L	07
16 Tue	am	10/17	Small companies and micro entity accounting	John Selwood	H	07
16 Tue	pm	11/17	Corporation Tax: a practical approach	Giles Mooney	H	08
24 Wed	am	12/17	Tax for LLPs and partnerships	Pete Miller	H	08
24 Wed	pm	13/17	Accounting for LLPs and partnerships	Mike Ulrich	H	09
JUNE						
7 Wed	am	14/17	Pensions and tax planning – the world turned upside down ...	Bob Trunchion	H	09
7 Wed	pm	15/17	IHT and succession planning	Bob Trunchion	H	10
13 Tue	am	16/17	VAT problem areas	Dean Wootten	H	10
SEPTEMBER						
12 Tue	am	17/17	Finance Act	Rebecca Benneyworth	L	11
19 Tue	am	18/17	Revenue recognition	Andrew Mead	H	11
27 Wed	am	19/17	Budgeting and corporate planning	Steven Morlidge	H	12
27 Wed	pm	20/17	Payroll and expenses	Kate Upcraft	H	12
OCTOBER						
10 Tue	am	21/17	Tax update	Mark Morton	L	13
10 Tue	pm	22/17	Accountancy, assurance and audit update	Stephen McAlpine	L	13
12 Thu	day	23/17	Accountants in Commerce Conference	Various	FC	03
17 Tue	am	24/17	Accountancy, assurance and audit update	Stephen McAlpine	MK (new)	13
17 Tue	pm	25/17	Tax update	Mark Morton	MK (new)	13
NOVEMBER						
8 Wed	am	26/17	Charities accounts and audit	Phil Frost	H	14
8 Wed	pm	27/17	Audit update	Andrew Güntert	H	14
14 Tue	am	28/17	Making tax digital	Rebecca Benneyworth	L	15
16 Thu	pm	29/17	Capital taxes	Amanda Fisher	H	15
29 Wed	am	30/17	IFRS latest developments	Andrew Mead	H	16
29 Wed	pm	31/17	Property tax roundup	Dean Wootten	H	16

To ensure you receive details of events which are relevant to you, it is important that you check and update your communication preferences at icaew.com/preferences. BBHSCA reserves the right to change the timing of the programme, the speakers, the date or the venue of the courses advertised. The content of individual courses may be subject to variation.

Please check our website for the latest information at icaew.com/bbhevents

In addition to CPD courses, we organise a varied programme of social and networking events for members. These range from our prestigious annual dinner, a Retired Members' Forum, a Business Members' Forum to the informal discussion groups.

Discussion group information

Thought-provoking discussions, technical updates and networking with fellow BBH members all take place regularly in one evening near you!

BBH currently runs four evening discussion groups. Each group meets between three and five times a year and attendance is free (apart from the General Practitioners' Group where a meal is provided and charged at a nominal cost). Members discuss topical issues, often led by guest speakers, covering all types of subjects from technical updates to communication skills and social media.

WHERE DO THESE DISCUSSION GROUPS TAKE PLACE AND WHAT HAPPENS?

BEDFORD DISCUSSION GROUP

The group meets at 18:00 in the offices of Premier Solicitors, Premier House, Lurke Street, Bedford, MK40 3HU.

BUCKS & SOUTH WEST HERTS DISCUSSION GROUP (WATFORD)

The group meets at 18:15 in the offices of Moore Stephens, Suite 17, Building 6, Croxley Green Business Park, Hatters Lane, Watford WD18 8YH.

GENERAL PRACTITIONERS' GROUP (ST ALBANS)

The group meets at 18:45 in the Old Albanians Sports Club, Woollam's Playing Fields, 160 Harpenden Road, St Albans AL3 6BB.

ST ALBANS DISCUSSION GROUP

The group meets at 19:45 in the Ardmore House Hotel, 54 Lemsford Road, St Albans AL1 3PR.

HOW DO I FIND OUT MORE?

If you would like to find out more about these groups please contact our Regional Executive, Kim Shield, at kim.shield@icaew.com or on +44 (0)1223 654 682. Alternatively visit icaew.com/bbhevents

Find out more about our events and activities in our latest newsletter at icaew.com/bbhlivewire

Full details on all of these events will be on our website nearer the time – icaew.com/bbhevents

To be included in mailings for any of the above discussion groups or the business forum, please send your details to bbhsca@icaew.com

More support for business members in BBH

BBH aims to support members who have made the transition from practice to industry. With over 3,000 members working in industry and commerce, we are keen to build upon the existing services and breadth of support we provide to them.

BUSINESS MEMBERS BREAKFAST DISCUSSION GROUPS

This is a forum for business members to interact and network with each other, to discuss issues they are facing, and to benefit from guest expert speakers.

The topics focus on a wide range of subjects that business members deal with in the course of their work, including technical, personal and career development.

There are several breakfast meetings a year at various locations throughout the region and we charge a nominal attendance fee to cover accommodation and catering. These events, however, are open to unemployed/career break members at no charge.

If you would like to know more or have a topic you would like us to cover please contact the BBH Regional Executive, Kim Shield at kim.shield@icaew.com

ANNUAL DINNER

There is a prestigious Annual Dinner for members which will take place on Thursday 23 March 2017 at St Michael's Manor, St. Albans.

SENIOR EXECUTIVES NETWORKING GROUP

We launched a new networking group in November 2015 for CFOs, FDs and executive board members working in businesses with a turnover of £20m–£100m.

In 2016 these events included an economist and market strategist presenting on the challenges ahead for the UK and global economy; a cyber-security expert on understanding the cyber landscape for businesses and, this November, we will explore private equity from both the investor and investee prospective. This will be followed in early 2017 with the view from the other side of the table, a Finance Director who has been through the private equity experience.

The events are invitation only and held in a private dining room at a restaurant in St Albans. With drinks and a two-course dinner, the evenings provide the opportunity for our members to network and develop relationships in a relaxed environment with those facing similar issues and challenges in similar-sized businesses. We aim to hold these networking events four or five times per year.

HOW DO I FIND OUT MORE?

If you would like to be invited to the Senior Executives Networking Group, or are part of the wider membership working in industry and commerce and have suggestions on how we can extend the support we provide, please email Matthew Rideout at matthew_rideout@rcadvisory.co.uk or contact Kim Shield at kim.shield@icaew.com or call +44 (0)1223 654 682.

You can find details of all BBH events at icaew.com/bbhevents

ACCOUNTANTS IN COMMERCE CONFERENCE

PRESENTER:
VARIOUS

AIMS AND OBJECTIVES

A whole-day conference designed to update busy finance directors and financial controllers on the main areas of responsibility for these roles.

CONTENT

The full conference programme will be available from early 2017 at icaew.com/bbhevents. If you would like us to send you the details, please email us at bbhsca@icaew.com

Date	Time	Location	Course code
Thu 12 Oct	09:00-17:00	FC	23/17

TICKET PRICES

includes refreshments, lunch and delegate pack

Fees per delegate (early booking by 31 July 2017)

Members	£220 + VAT = £264
Non-members	£260 + VAT = £312

Fees per delegate (after 31 July 2017)

Members	£270 + VAT = £324
Non-members	£310 + VAT = £372

PLEASE NOTE: BBH course vouchers do not apply for one-day conferences

CPD courses 2017

TOPICAL TAX PLANNING

PRESENTER:
TIM GOOD BA (OXON), ACA

AIMS AND OBJECTIVES

This course will cover all of the main tax planning areas that are relevant to the tax affairs of entrepreneurs and individuals.

It will also highlight pitfalls that must be avoided, majoring on those which have emerged in the last 12 months or so.

The course will cover the planning points that apply to individuals, both in their personal capacities and as directors or shareholders of family companies.

CONTENT

Taxation and the family

- Husband and wife
- Children
- Use of trusts
- Domicile issues

Personal investments

- Avoidance schemes and investments – a word of warning
- Residences
- Tax-efficient investments
- Pensions
- Life insurance
- Offshore investments

Director/shareholder tax

- Benefits in kind
- Extracting profit from the family company

Capital taxes

- CGT reliefs and how to maximise them
- IHT strategies

TARGET AUDIENCE

Partners, managers and other staff in practice who have to be aware of the latest developments in personal and business tax that might affect their clients.

Date	Time	Location	Course code
Tue 28 February	09:30-13:00	Hatfield	1/17

RESIDENCY, NON-DOMS AND OVERSEAS INDIVIDUALS

PRESENTER:
ANNE FAIRPO MA (OXON), CTA (FELLOW), CIOT

AIMS AND OBJECTIVES

The UK rules for individuals who move to or from the UK have been in a state of change for a number of years, from the introduction of the statutory residence test in 2013 to the changes proposed for the non-domiciled from 2017.

This course will review the changes – implemented and proposed – with a practical approach to help you advise clients on the implications of these changes.

CONTENT

- Review of the 2013 statutory residence test
- Review of the 2017 domicile rules changes
- Case law update on residency and domicile
- Non-residents: capital gains tax and other changes
- IHT on residential property owned by non-residents, trusts and offshore companies.

TARGET AUDIENCE

This is a general update for advisers whose clients include expatriates (UK origin, having left the UK, as well as non-UK origin, now living in the UK) and non-residents with UK interests.

Date	Time	Location	Course code
Tue 14 March	09:30-13:00	Luton	2/17

ANNUAL PAYE, NIC AND P11D UPDATE

PRESENTER:

REBECCA BENNEYWORTH MBE, BSc, FCA

AIMS AND OBJECTIVES

- To update participants on changes in PAYE, NIC and the taxation of benefits, and to highlight changes coming through in the next year.
- To explain the practical impact of the changes to the rules on reimbursed expenses and qualifying travel expenses.
- To update participants on the current state of RTI and explain key areas including penalties.

CONTENT

- Payroll year end reporting; Earlier Year Update function.
- RTI penalties – how they work. Key RTI issues – unreconciled liabilities, duplicate employments and other problem areas; annual schemes and their benefits.
- Employment allowance problem areas.
- Taxing benefits and reporting them on P11D – changes to the taxation of benefits in the last two years; forthcoming changes in company car tax; common compliance problem areas.
- Changes to P11D and the expenses process in 2017.

TARGET AUDIENCE

Staff engaged on P11D or payroll assignments, both in practice and business. This will also be useful for more senior staff with overall responsibility for payroll, finance or HR as a refresher and compliance reminder.

Date	Time	Location	Course code
Tue 14 March	14:00-17:30	Luton	3/17

TAX UPDATE

PRESENTER:

MARTYN INGLES BSc, FCA, CTA

AIMS AND OBJECTIVES

An essential update for all practitioners and staff involved with clients affected by tax issues, as well as tax specialists. This course aims to keep your technical knowledge up to date to comply with the ever-changing regulatory environment. The course is intended not only to alert you to regulatory changes, but to highlight points which can be used in practice.

CONTENT

A practical and intensive review of developments over the last six months as well as changes likely to occur in the near future.

- Tax announcements in 2016 Autumn Statement
- Budget 2017 proposals and new measures taking effect from 2016/17
- Recent tax cases and HMRC pronouncements
- VAT developments

TARGET AUDIENCE

This course is specifically designed to meet the needs of general practitioners, concentrating on matters that really affect your clients.

Date	Time	Location	Course code
Tue 28 March	09:30-13:00	Luton	4/17
Wed 26 April	14:00-17:30	Milton Keynes	7/17

If you attend 7/17 and the Accountancy, assurance and audit update in Milton Keynes (course 6/17) lunch is provided at no additional cost. You will also have complementary access to the Nuffield Health sports and leisure complex – see page 17 for details.

There are restaurant facilities at Luton.

ACCOUNTANCY, ASSURANCE AND AUDIT UPDATE

PRESENTER:
JOHN SELWOOD ACA

AIMS AND OBJECTIVES

An update on all the latest major developments in accounting and auditing, with particular emphasis on smaller companies.

CONTENT

- FRS 102 practical problems
- Model small and micro company accounts
- Changes to company law
- Charities SORP
- The new FRC Ethical Standards
- Changes to ISAs
- Changes to the audit reports
- Topical auditing problems

TARGET AUDIENCE

Senior accountants and auditors, particularly those dealing with smaller companies.

Date	Time	Location	Course code
Tue 28 March	14:00-17:30	Luton	5/17
Wed 26 April	09:30-13:00	Milton Keynes	6/17

If you attend 6/17 and the Tax update in Milton Keynes (course 7/17) lunch is provided at no additional cost. You will also have complementary access to the Nuffield Health sports and leisure complex – see page 17 for details.

There are restaurant facilities at Luton.

MONEY LAUNDERING AND REGULATION

PRESENTER:
ANDREW GÜNTERT MSc, FCA

AIMS AND OBJECTIVES

To ensure that delegates thoroughly understand what is required of accountants in the regulated sector, and they are confident about what they should do and when, primarily focussing on ML and the latest ML regulations but reviewing any other major developments.

CONTENT

Update on relevant laws and regulations including an overview of the new EU Money Laundering Directive and its UK implementation.

- The Bribery Act 2010 – offences and required procedures
- The requirements of the money laundering regulations
- CDD (Customer Due Diligence) and identity checks
- What is a risk-based approach and the CCAB guidance
- The practical consequences of the regulations including the ICAEW Benchmarking Exercise
- The changes arising from the 4th EU Anti-Money Laundering Directive
- Other significant regulatory developments

TARGET AUDIENCE

Everyone who is directly involved with client affairs and wants to understand more clearly how the rules are working in practice.

Date	Time	Location	Course code
Thu 11 May	09:30-13:00	Luton	8/17

TAX PLANNING FOR THE FAMILY: MARRIAGE, CHILDREN, DIVORCE

PRESENTER:
REBECCA BENNEYWORTH MBE, BSc, FCA

AIMS AND OBJECTIVES

- To examine the tax planning issues associated with changes in the family structure.
- To highlight appropriate tax planning advice for clients in a variety of situations.
- The course will cover income tax, capital gains tax and corporation tax. Inheritance tax will not be covered in any detail.

CONTENT

- Tax issues associated with marriage – what changes take effect and from when?
- The arrival of children – tax planning issues; financing grown-up children
- Breakdown of the marriage – tax issues related to separation and divorce
- Support for the older generation – tax do's and don'ts
- The family home – all of the tax issues

TARGET AUDIENCE

Accountants in practice who want to update and refresh their knowledge of this area of practical work, and those who are new to tax practice who want to gain a better understanding of how to approach this type of advice.

Date	Time	Location	Course code
Thu 11 May	14:00-17:30	Luton	9/17

SMALL COMPANIES AND MICRO ENTITY ACCOUNTING

PRESENTER:
JOHN SELWOOD ACA

AIMS AND OBJECTIVES

It is all change for small and micro companies. This course will help you get a fully rounded view of these imminent changes and help you make the right decisions when choosing accounting options.

CONTENT

- Small company disclosure requirements
- Changes to the filing of accounts at Companies House
- An overview of the micro company regime with common pitfalls
- Fair value accounting for small companies
- Common accounting problems for small companies
- Directors loan disclosures
- Changes to the format of financial statements – including example accounts for micro and small companies

TARGET AUDIENCE

Accountants at all levels who are involved in preparing company accounts, especially for smaller companies.

Date	Time	Location	Course code
Tue 16 May	09:30-13:00	Hatfield	10/17

CORPORATION TAX: A PRACTICAL APPROACH

PRESENTER:
GILES MOONEY FCA, CTA

AIMS AND OBJECTIVES

Corporation tax is fast-changing – look at the last four or five Finance Acts to see how fast – and more businesses are structured as companies now than in the past. So it is vital that advisers know how to take advantage of the structure and reliefs within the corporation tax system, as well as being able to identify the most tax-efficient ways of withdrawing profits from companies.

This course will bring you up to speed on the practical application of the corporation tax system. It will enable any practitioner who deals with companies or their directors to discuss the current issues and point the way to resolving them.

CONTENT

- Business structures including mixed partnerships
- Profits computations (including planning for capital allowances, intangibles and R&D reliefs)
- Using corporate losses
- Profit extraction and the extension of s.455 rules on loans to participators
- Using reliefs for groups of companies
- Administration of corporation tax

TARGET AUDIENCE

Partners, managers and other staff in practice who have to be aware of the latest developments in personal and business tax that might affect their clients.

Date	Time	Location	Course code
Tue 16 May	14:00-17:30	Hatfield	11/17

TAX FOR LLPs AND PARTNERSHIPS

PRESENTER:
PETE MILLER CTA (FELLOW)

AIMS AND OBJECTIVES

This session will explain the legal background to partnerships, limited partnerships and limited liability partnerships, with a tax perspective.

Partnerships have been very much in the tax news in recent years, with HMRC announcing a raft of changes to partnership taxation in the last several Finance Acts, with a view to preventing what it sees as tax avoidance. We will cover the different types of partnership available under UK law, explain how they are treated for tax purposes, discuss issues that have been causing concern lately and look at the new legislation enacted since 2013.

CONTENT

- Types of partnership
 - general partnership
 - limited partnership
 - limited liability partnership
- Incorporation of partnerships
 - how to incorporate
 - incorporation relief
 - FA 2015 changes
- Finance Act 2013 – loans to participators
- Finance Act 2014
 - mixed membership partnerships
 - salaried members of LLPs
- The Finance Act 2016 and 2016 changes

TARGET AUDIENCE

Anybody who deals with the taxation of partnerships.

Date	Time	Location	Course code
Wed 24 May	09:30-13:00	Hatfield	12/17

ACCOUNTING FOR LLPs AND PARTNERSHIPS

PRESENTER:
MIKE ULRICH ACA

AIMS AND OBJECTIVES

Questions generally relate to accounting for members' interests, revenue recognition, related party transactions, and the acquisition of an unincorporated trade or profession. Small LLPs will adopt FRS 102 for periods commencing on or after 1 January 2016; this may give rise to transitional issues. From the same date it is probable that a new set of regulations will be in place.

CONTENT

- Accounting for LLPs, limited partnerships and partnerships
- Accounting for members' participation rights, goodwill, acquisition/conversion of unincorporated businesses and related party transactions
- SORP
- Issues arising on transition, including change of members
- Reporting under FRS 102
- LLP regulations
- Practical examples

TARGET AUDIENCE

Those involved in the preparation of LLP, partnership, and limited partnership financial statements.

Date	Time	Location	Course code
Wed 24 May	14:00-17:30	Hatfield	13/17

PENSIONS AND TAX PLANNING – THE WORLD TURNED UPSIDE DOWN ...

PRESENTER:
BOB TRUNCHION MSc, FCA, CTA, TEP

AIMS AND OBJECTIVES

With people living to a much greater age, the government, to try to encourage people to save for the future, changed the pensions' regime dramatically in 2006. Unfortunately, this simplified regime became increasingly complicated as layers of anti-avoidance measures were introduced in subsequent Finance Acts and Bills, putting people off even more from saving for their future. However, in an effort to make saving for a pension more attractive again, the government decided in the 2014 Budget to look at how funds can be used more flexibly in one's old age rather than just funding an annuity. These changes have dramatically redressed the balance! The system remains horrendously complex but the rules present many opportunities.

The course will look at the whole world of pensions to see how they affect the advice clients need, especially in the area of retirement and estate planning. It is not a financial services course and will not be dealing with products from a financial services aspect, but will be looking at how the latest available products can help the tax planner!

CONTENT

- Contributions – quantum and pitfalls – lifetime limits, annual allowances, employer contributions – a quick reminder
- Operation of the scheme including what happens on retirement
- Benefits including taxation problems
- Planning advice – not just registered pension schemes:
 - what else can you save into that could be tax efficient? What about cash rich companies ... How is ER and BPR developing alongside pensions?
 - why spend your pension when you could spend your ISAs?
 - LISA v pension?
 - Capital tax planning in the light of the changes – is it more counter-intuitive than you think?
- Examples will be used to illustrate the rules and how they work in practice and the planning opportunities that ensue. In view of the number of changes above, the course will not be dealing with offshore pensions such as QROPs, nor will it deal with auto-enrolment.

TARGET AUDIENCE

Partners and staff involved in the provision of advice to clients and those in business who wish to know more about the pensions environment for themselves and their staff/business.

Date	Time	Location	Course code
Wed 7 June	09:30-13:00	Hatfield	14/17

IHT AND SUCCESSION PLANNING

PRESENTER:
BOB TRUNCHION MSc, FCA, CTA, TEP

AIMS AND OBJECTIVES

With the baby boomers approaching 'that' age, even the CBI has woken up to the 55:55 rule (55% of OMBs are owned and managed by people over 55). The trouble is that so many of these businesses do not have a succession plan in place! This course will give you a refresher and keep you up to date with the capital gains tax and, particularly, the inheritance tax changes affecting this area. The course will be particularly relevant to those advising business owners and high-net-worth individuals to alert them to the latest tax planning opportunities.

Capital tax planning is essential if the shares in the family company are to be passed down to the next generation. The course will consider the protection and transfer of shares within the company and the key capital gains tax and IHT issues.

CONTENT

- Tax tips when spreading shares between family members
- ER pitfalls and planning
- Protecting businesses on divorce/bankruptcy
- Maximising inheritance tax business reliefs
- And pensions ...
- Share schemes, good EBTs and other sets of golden handcuffs
- Pros and cons of lifetime and death transfers to family members
- Use of trusts as planning vehicles for business assets
- Purchase of own shares, Transactions in Securities and lots of other areas

TARGET AUDIENCE

All partners and staff who advise business owners and SMEs.

Date	Time	Location	Course code
Wed 7 June	14:00-17:30	Hatfield	15/17

VAT PROBLEM AREAS

PRESENTER:
DEAN WOOTTEN FCA, CTA

AIMS AND OBJECTIVES

The course will cover VAT issues that practitioners encounter when dealing with owner-managed businesses. Practical consideration of recent VAT cases and HMRC announcements will be combined with a review of common problem areas that practitioners and their staff will encounter on a regular basis.

CONTENT

- Registration issues
- Output tax
- Input tax
- International goods
- International services
- Commercial property
- Penalties
- Impact of Brexit

TARGET AUDIENCE

Partners, managers and professional staff who deal with VAT issues on a regular basis.

Date	Time	Location	Course code
Tue 13 June	09:30-13:00	Hatfield	16/17

FINANCE ACT

PRESENTER:
REBECCA BENNEYWORTH MBE, BSc, FCA

AIMS AND OBJECTIVES

- To update participants on the content of the most recent Finance Act
- To identify appropriate tax advice relating to new measures

CONTENT

The course will cover all of the content of the Finance Act 2017 relevant to practitioners advising SMEs and personal tax clients – the precise content will depend on measures announced in 2017; the course will cover the following tax areas:

- corporation tax
- business income tax
- employment taxes
- personal tax
- capital gains tax
- inheritance tax
- VAT
- property taxes
- tax administration

TARGET AUDIENCE

Members from business and practice who want to keep their tax knowledge up to date.

Date	Time	Location	Course code
Tue 12 September	09:30-13:00	Luton	17/17

REVENUE RECOGNITION

PRESENTER:
ANDREW MEAD BSc, MBA, FCA

AIMS AND OBJECTIVES

For most companies revenue is the biggest number in their accounts; therefore it is also the most important. The rules on revenue recognition are changing under both UK GAAP and IFRS so understanding these rules is important for all preparers of accounts in practice and in industry.

CONTENT

- Overview of revenue recognition rules under FRS 102 'The Financial Reporting Standard in the UK & ROI' including analysis of how it has changed from old UK GAAP.
- Review of some of the issues raised in the UK Staff Education Note on revenue recognition.
- Introduction to the new international standard IFRS 15 'Revenue from Contracts with Customers'.
- Exploration of some of the more difficult areas of revenue recognition under both UK GAAP and IFRS.

TARGET AUDIENCE

All individuals responsible for, or involved with, the preparation of financial statements. This includes financial statements prepared under IFRS, UK GAAP and small company's regulations. Individuals who work in practice preparing or auditing financial statements and those who work in a finance department of a company with responsibility for financial reporting.

Date	Time	Location	Course code
Tue 19 September	09:30-13:00	Hatfield	18/17

BUDGETING AND CORPORATE PLANNING

PRESENTER:
STEVE MORLIDGE BA (Hons) CGMA PhD

AIMS AND OBJECTIVES

Traditional approaches to corporate budgeting and planning that were first applied in the 1920s fail to provide management with the flexibility to quickly adapt to an increasingly dynamic business environment and exploit the technological capabilities of modern IT. This workshop will describe recent innovations in corporate planning and performance management and explore the implications for management practice.

CONTENT

- Explore the weaknesses of traditional budgeting
- Describe a radical alternative
- Discuss the implications for practice
- Explore a range of practical methodologies
- Discuss implementation strategies

TARGET AUDIENCE

Experienced accountants wishing to keep abreast of developments in management practice and in particular those who are seeking to make improvements to their existing corporate performance management processes.

Date	Time	Location	Course code
Wed 27 September	09:30-13:00	Hatfield	19/17

PAYROLL AND EXPENSES

PRESENTER:
KATE UPCRAFT AMBCS

AIMS AND OBJECTIVES

The 2017 tax year saw two new obligations for employers that indicate the breadth of the responsibilities we have to our clients: the apprenticeship levy and Gender Pay Gap Reporting. In this course we will not only explore the latest legislative and policy developments in payroll operations, but also consider changes in our new area of responsibility: pension administration.

CONTENT

- Payrolling benefits in kind: what have we learned so far?
- Goodbye vouchers, hello tax-free childcare: is salary sacrifice still worthwhile?
- Student loans – plans 3-8 on the horizon for agents
- Looking to the future: what does making tax digital and tax/NICs alignment mean for payroll practitioners
- How does the single tier pension fit in with workplace pensions?
- Forget Brexit, what about devolution

TARGET AUDIENCE

This course is for all who process their own or client payrolls or are responsible for auditing clients who run their own payroll operation.

Date	Time	Location	Course code
Wed 27 September	14:00-17:30	Hatfield	20/17

TAX UPDATE

PRESENTER:
MARK MORTON BA, CTA, ATT

AIMS AND OBJECTIVES

The course will aim to make you aware of developments in direct taxation over the last 6 to 12 months and issues of current concern.

CONTENT

The course will review developments under the following headings:

- business and corporate tax
- personal tax
- employment issues
- capital taxes
- administration and other taxes

Developments in case law, HMRC practice and changes currently under discussion will also be included.

TARGET AUDIENCE

All partners and senior members of staff who would benefit from an update of changes in direct taxation over the last 6 to 12 months.

Date	Time	Location	Course code
Tue 10 October	09:30-13:00	Luton	21/17
Tue 17 October	14:00-17:30	Milton Keynes	25/17

If you attend 25/17 and the Accountancy, assurance and audit update in Milton Keynes (course 24/17) lunch is provided at no additional cost. You will also have complementary access to the Nuffield Health sports and leisure complex – see page 17 for details.

There are restaurant facilities at Luton.

ACCOUNTANCY, ASSURANCE AND AUDIT UPDATE

PRESENTER:
STEPHEN McALPINE BA (Econ), FCA

AIMS AND OBJECTIVES

The tsunami of regulatory changes does not appear to be slowing. Knowing what needs to be known becomes an increasingly difficult task.

At the end of this training session, you will:

- appreciate the recent financial reporting changes; and
- understand the developments in the assurance regime.

CONTENT

- Financial Reporting Council pronouncements
- Statements from the International Accounting Standards Board
- Other accounting changes
- Auditing standards
- Changes to relevant laws and regulations
- Other professional and ethical pronouncements, including charities and money laundering

TARGET AUDIENCE

Those who need knowledge of the latest developments in accounting and assurance and how these will apply in practice. This programme will benefit those within industry or practice as well as those wishing to re-enter public practice.

Date	Time	Location	Course code
Tue 10 October	14:00-17:30	Luton	22/17
Tue 17 October	09:30-13:00	Milton Keynes	24/17

If you attend 24/17 and the Tax update in Milton Keynes (course 25/17) lunch is provided at no additional cost. You will also have complementary access to the Nuffield Health sports and leisure complex – see page 17 for details.

There are restaurant facilities at Luton.

CHARITIES ACCOUNTS AND AUDIT

PRESENTER:
PHIL FROST BA, ACA

AIMS AND OBJECTIVES

This course will ensure that you are aware of recent changes to accounting for charities as well as current problem areas.

Recent developments include the revised SORP as well as other regulatory developments. The course will also address key auditing and scrutiny issues.

CONTENT

- Accounting issues arising from the revised SORPs in the light of changes to UK GAAP, together with the impact on charity accounts following the withdrawal of the Charities SORP (FRSSE)
- Income recognition issues
- Disclosure issues, including related parties
- The impact of the revised SORPs on trustees' reports
- Recent legal and regulatory developments together with Charity Commission consultations and publications
- Charitable structures including charitable incorporated organisations
- Audit and scrutiny issues including independent examinations and common auditing problems
- Tax issues – including changes to gift aid

TARGET AUDIENCE

All staff who are involved in providing advice and services to charity clients, including finance teams in charities.

Date	Time	Location	Course code
Wed 8 November	09:30-13:00	Hatfield	26/17

AUDIT UPDATE

PRESENTER:
ANDREW GÜNTERT MSc, FCA

AIMS AND OBJECTIVES

This course will look at the most recent changes affecting auditing in the UK and their practical implications for the planning and execution of audits including auditing FRS 102 accounts.

CONTENT

- Feedback from QAD and in the FRC annual report
- An update on auditing for FRS 102 – including issues arising
- Key problem areas including continuing problem areas – a reminder (including scepticism, estimates and fraud)
- A summary of any standards, practice notes, technical releases and other audit pronouncements issued since the previous audit and assurance update course
- Latest guidance on owner managed business audits
- Short examples and exercises to illustrate common problems identified during file reviews and how to prevent them occurring on your files

TARGET AUDIENCE

Partners, managers and senior staff involved in audit.

Date	Time	Location	Course code
Wed 8 November	14:00-17:30	Hatfield	27/17

MAKING TAX DIGITAL

PRESENTER:
REBECCA BENNEYWORTH MBE, BSc, FCA

AIMS AND OBJECTIVES

This session will bring you up to date with progress on Making Tax Digital, including any relevant legislation in Finance Act 2017, and the measures taken by HMRC to provide access to agents.

CONTENT

- Making Tax Digital – the law: Content of Finance Act 2017 affecting this area
- The timetable – the various channels for MTD and who will join each of them at what point
- Exemptions and special provisions for certain businesses
- Quarterly updates and the annual declaration – what is involved?
- Access for agents – how will this work?
- Re-engineering your practice – what will your services look like?

TARGET AUDIENCE

Anyone involved in the provision of tax services to clients; members in business with responsibility for the tax affairs of their business; senior members in practice responsible for managing the services provided by their firm

Date	Time	Location	Course code
Tue 14 November	09:30-13:00	Luton	28/17

CAPITAL TAXES

PRESENTER:
AMANDA FISHER CTA, ATT(Fellow), FMAAT, TEP

AIMS AND OBJECTIVES

This course will provide a refresher and an update on recent changes and developments in relation to capital taxes, as well as showing opportunities for tax planning for our clients in order to minimise their potential tax liabilities.

The course will also include a review of recent tax cases and developments to consider when planning and will include numerous examples and illustrations to make this a practical and informative course.

CONTENT

Key features will include:

CGT:

- Capital gains tax updates and developments
- A review of some tax cases relating to capital gains tax
- Entrepreneurs' relief and updates on other CGT reliefs
- Keeping ownership of property tax efficient

IHT:

- Inheritance tax updates and developments
- A review of some tax cases relating to inheritance tax
- Keeping a business tax efficient

TARGET AUDIENCE

All partners and tax staff who advise clients on capital taxes and who therefore need to be aware of current issues.

Date	Time	Location	Course code
Thu 16 November	14:00-17:30	Hatfield	29/17

IFRS LATEST DEVELOPMENTS

PRESENTER:
ANDREW MEAD BSc, MBA, FCA

AIMS AND OBJECTIVES

IFRS develops rapidly with significant changes in key areas of accounting and financial reporting which will impact all IFRS adopters. This course will give you details of the changes which are relevant for December 2017 year ends and those which will impact in subsequent years.

CONTENT

- Overview of recent development to IFRS (including IFRICs).
- Details of changes relevant to IFRS adopters for December 2017 year ends and beyond.
- Summary of the changes from the IFRS major projects which will impact all IFRS adopters, including the new standards on revenue, leases and financial instruments.
- An understanding of the UK standard FRS 101 'The reduced disclosure framework', which allows the use of IFRS recognition and measurement principles to be used with UK GAAP.

TARGET AUDIENCE

Individuals working for corporate entities which are IFRS adopters, who have financial reporting responsibilities for either financial statement production or group reporting. This will include UK listed entities, overseas IFRS adopters and companies within their respective groups. This also includes subsidiary companies who adopt FRS 101. Individuals who work in practice where the client base includes IFRS adopters.

Date	Time	Location	Course code
Wed 29 November	09:30-13:00	Hatfield	30/17

PROPERTY TAX ROUNDUP

PRESENTER:
DEAN WOOTTEN FCA, CTA

AIMS AND OBJECTIVES

The course will cover areas that practitioners encounter when dealing with clients with residential and commercial property interests.

CONTENT

- How to hold property portfolios
- What is deductible from rental profits?
- Dealing with the interest restriction for residential properties
- Impact of digitalisation on landlords
- Capital gains tax issues
- Enveloped dwellings
- Key VAT issues when dealing with property developers

TARGET AUDIENCE

Partners, managers and professional staff who deal with property issues on a regular basis. The course will also benefit individuals who are involved in the letting of residential or commercial property.

Date	Time	Location	Course code
Wed 29 November	14:00-17:30	Hatfield	31/17

New Venue in Milton Keynes at Kents Hill Park

In 2017 BBH will be holding its spring and autumn tax updates and accountancy, assurance and audit updates at a new venue Kents Hill Park, Milton Keynes.

Kents Hill Park is a dedicated training and conference centre set in a peaceful location on the outskirts of Milton Keynes, yet within easy access to key road, rail and airport networks. It offers more than 800 complimentary car parking spaces and fibre optic Wi-Fi to all guests throughout the site.



If you are attending both the morning and afternoon courses at Kents Hill Park, lunch is provided at no additional cost. There is an excellent choice of modern dishes using fresh British produce, prepared by the award-winning chef and team. A carvery service means you can choose from the wide selection of dishes on offer.



In addition, if you attend both morning and afternoon courses, you will have complementary access to the extensive facilities in the Nuffield Health sports and leisure complex which is open until 22:00. Health and beauty therapy is also available and offers a combination of relaxing and therapeutic treatments ranging from facials to hot stone massages, this is at an additional cost and advance booking is highly recommended. The facilities include:

- 16m swimming pool
- spa pool
- steam and sauna rooms
- gymnasium
- two squash courts
- sports hall for badminton, volleyball and five-a-side football
- oasis beauty room; massage, reflexology, reiki, Indian head massage, facials and sports injury therapy.



Course Voucher Scheme

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CONDITIONS OF SALE

- 1 The scheme is open to all members of the Beds, Bucks & Herts Society of Chartered Accountants (BBHSCA).
- 2 Vouchers are accepted for all BBHSCA half-day courses unless otherwise specified.
- 3 2016 vouchers are valid only for courses held before 31 March 2017. 2017 vouchers are valid for courses held before 31 March 2018.
- 4 Submit one voucher with the completed booking form, for each half-day place booked. We will assume that vouchers will be submitted with the authority of the original purchaser.
- 5 The voucher will be recognised as payment for a course and is subject to the same booking conditions ie, 14 days' notice of cancellation is required without forfeit of the booking fee.
- 6 If we receive cancellation 14 days before the course, we will return the voucher to the sender and no financial refund will be given.
- 7 Change of name for the individual attending will be permitted without penalty.
- 8 We will only replace lost vouchers if you tell us in writing.
- 9 We cannot exchange lost vouchers for cash.
- 10 Paper vouchers cannot be redeemed as payment for an online booking.

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To purchase paper or electronic vouchers by cheque, please photocopy the form on page 19 and return as directed.

Please note that you can't use paper vouchers for online bookings; we recommend that you apply for electronic course vouchers.

CPD ELECTRONIC COURSE VOUCHERS 2017

These are available for members who would like to book and pay for courses either online or over the telephone rather than sending booking forms and cheques or paper vouchers to the Events Booking team.

You can buy electronic vouchers for future use, selecting your courses at a later date.

To buy your electronic course voucher, go to icaew.com/bbhcoursevouchers

You will be issued with a unique code that you can redeem against five half-day places on BBHSCA courses booked online or over the telephone.

The unique code will be valid from the date of purchase until 31 March 2018 (see Conditions of Sale).

Alternatively, while booking online for an event on icaew.com/bbhevents part of the booking process will include an opportunity to purchase electronic vouchers.

For more information, contact

Events Booking Team
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or

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COURSE DETAILS

Course title

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If you cannot attend you can transfer your place to another individual. Places can be transferred at any time up to and including the day of the event. Cancellations received less than 14 days before the event date will not be refunded. All cancellations must be made in writing. If BBHSCA has to cancel the event, our liability in the event of cancellation is limited to a full refund of the fee.

If we receive your booking less than seven days before the course, you may not get a copy of the notes on the day. BBHSCA reserves the right to change the timing of the programme, the speakers, the date or the venue of the courses advertised. The content of individual courses may be subject to variation.

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