2014 courses programme

**THE CHANGING FACE OF ACCOUNTS -**

**FOR SMALL AND MICRO BUSINESSES**

Monday 14 April 2014 13:30 to 16:30hrs  
Ramside Hall Hotel, Carrville, Durham DH1 1TD

**Designed for** Partners and staff involved in the preparation or audit of small company accounts and of small unincorporated businesses.

**Objectives** FRSSE is likely to change to reflect the changes in UK GAAP deriving from the adoption of FRS 100 – 102.

The results of the BIS consultation on micro-companies will significantly change the format and content of accounts for such companies.

Proposals under consideration for all small companies will also impact on the form and content of accounts and, indeed, may ultimately result in the withdrawal of the FRSSE.

Reports from QAD and ACCA continue to highlight errors in small company accounts including errors in applying the definition of small company, eligibility for audit exemption and in the application of accounting standards.

In addition 2013-14 sees the introduction of cash accounting for small unincorporated businesses.

**Content**

What are the options under company law?

* What is a small company and what are the requirements?
* What is a micro-company and what are the requirements relating to the preparation of accounts?

Accounting standards and small and micro-companies

Practical problems identified by reviewers

Cash accounting for small businesses

Interaction between accounts and tax – an overview

**Speaker – Bill Telford BA FCA** Having qualified with an international practice, Bill has spent more than 30 years in technical and training roles within the profession. He has recently retired as a partner with Baker Tilly, and is now trading as a freelance lecturer and training consultant.

**Lunch** from the Hotel Carvery is included for those booking this course and the seminar in the morning.

**Credit/Debit Card Booking – Tel 01908 248159**

**Online Booking - £84.00 inc VAT, Retired/not employed £42.00 inc VAT at** [**www.icaew.com/northern**](http://www.icaew.com/northern)

**Postal Booking by cheque - £90.00 inc VAT, Retired/not employed £45.00 inc VAT**

Further information telephone 0191 300 0532 or email: northern@icaew.com

**\*I/we would like to attend the The Changing Face of Accounts for Small and Micro Businesses course on Monday 14 April 2014.**

If paying for multiple attendees please insert thelead name below with details of others - name, organisation & membership number - overleaf

Name: Organisation:

E-mail: Tel:

Address:

Postcode:

Institute Membership No. (if applicable): ⬜⬜⬜⬜⬜⬜⬜ Tick this box if you require a VAT Receipt ⬜

**I wish to reserve ….... place(s) at the above seminar. I enclose my cheque for £…………… payable to “NSCA”**

**Closing date for bookings Monday 7 April 2014**