

LONDON

Bonnington Rooms
www.bonningtonrooms.com

BRISTOL

Hotel du Vin
www.hotelduvin.com

Each course runs from 10.00am - 4.30pm and carries five (5) CPD hours.

This basic training has been designed for solicitors' accounts and financial staff, but has also been found useful as a refresher for solicitors, reporting accountants and supervisors who oversee the accounts function.

Programmes (page 2) Reservation Form (page 3) Terms of Business, Way of Working and CPD (page 4)

Important information about your booking

Bookings (Reservation Form + cheque) are handled on a first-come-first-served basis
Confirmation of receipt of your booking will usually (see page 4) be sent within 7 working days
Early booking is recommended as the courses are often full

F Financial Accounting Courses

F1 The Solicitors' Accounts Rules 1998

1 day

BRISTOL - 4 November 2008 LONDON - 19 November 2008 LONDON - 20 January 2009

Working from the latest version of the Rules, the course opens with an overview of all the Rules in such a way as to enable delegates to find their own way around them and dig out answers to everyday problems when needed. There follows a detailed study of those Rules most important to accounts personnel on a daily basis, as well as the Procedures and Systems for compliance with them. Delegates will be advised on the various relatively small amendments to the Rules since 1998, and on how to keep up-to-date with new developments.

F2 Basic (Double Entry) Bookkeeping

1 day

LONDON - 10 February 2009

In this age of computers it is vital that the user is the expert instructing the machine and not the other way around. Accounts staff need to understand Double Entry bookkeeping - a requirement of the Solicitors' Accounts Rules - in order to know what has happened to the entries which have been posted. This practical training uses typical Client and Office transactions to explain the principles of basic bookkeeping. Delegates are also shown how to carry out a bank reconciliation.

F3 VAT & Solicitors

1 day

BRISTOL - 5 November 2008 LONDON - 18 November 2008 LONDON - 11 February 2009

Designed to take the mystery and fear out of VAT, this course commences with basic VAT concepts and includes aspects of special concern for solicitors. Some exceptions agreed for solicitors by HM Revenue & Customs are identified. Delegates will be shown ways of distinguishing between the various payments which are often confusingly all referred to as disbursements. Very few actually qualify as disbursements for VAT purposes as defined.

Fees & VAT

For each of F1, F2 and F3: £280.00 + 42.00 VAT = £322.00 per course

Reduced Fees

For reserving three (3) or more places on a course(s) if booked at the same time

The reduction is £10.00 (£270.00) per place booked. Examples: 3 places = £810.00+121.50 VAT = £931.50
5 places = £1350.00+202.50 VAT = £1552.50 8 places = £2160.00+324.00 VAT = £2484.00

Programmes

Courses run from 10.00am-4.30pm. Coffee, tea and biscuits on arrival (from 9.30am).
Breaks for morning coffee/tea (11.30am), lunch (usually 1.15-2.00pm),
and afternoon tea/coffee (3.15pm)

F1

The Solicitors' Accounts Rules 1998

Introduction

- Solicitors' Accounts - an overview

Part A - General

- Principles, interpretation and scope
- Client Money - Controlled Trust Money - Office Money

Part B - Operation of Client Account

- What is a Client Account?
- Use of a Client Account
- Withholding Client Money from Client Account
- Controlled Trust Money withheld from Client Account

Receipt and transfer of Costs

- Costs, Disbursements and Fees
- Four options for dealing with the receipt of Costs
- Payments to Legal Aid Practitioners

Withdrawals from a Client Account

- Reasons for and method of withdrawal
- Authority for withdrawals - who may sign?

Part C - Interest

- When must interest or a sum in lieu be paid?
- Amount of interest
- Agreements with Clients

Part D - Accounting Procedures and Systems

- SRA Guidelines
- Accountant to report *substantial departures*

What records to keep

- How long to keep them
- Bank reconciliation - partner involvement

Part E - Monitoring and Investigation by the SRA

Part F - Accountants' Reports

F2

Basic (Double Entry) Bookkeeping

Introduction

- Bookkeeping systems used by the legal profession
- Disciplines - transaction slips
- Double Entry bookkeeping as a requirement of the SAR's

Basic Bookkeeping and Accounts

- Why keep accounts?
- Who may be interested in them?
- What accounts must be kept?
- How the accounts are drawn
- Basic principles of Double Entry bookkeeping
- Worked examples
- Eight typical financial transactions for solicitors
- Practical bookkeeping application of the SAR's

The Trial Balance

- How to check the accuracy of bookkeeping entries
- Five kinds of error that occur
- How to prepare the Trial Balance
- Worked example and practical exercise
- What to do if it does not balance!
- The next step in the Double Entry system

Bank Reconciliation

- Step-by-step explanation
- Worked examples and practical exercise

F3

VAT & Solicitors

Basic Concepts of VAT

- Introduction to VAT legislation
- General principles
- Supply of goods and services
- International services in EU and outside it
- Taxable and Exempt Supplies
- Output and Input Tax
- Registration

The VAT Return

- Accounting periods
- Late Returns
- Errors
- Misdeclarations

VAT Invoices

- What constitutes a valid VAT invoice?
- Essential elements

Disbursements

- What is a disbursement?
- Distinction between and treatment of payments which are:
 - General expenses
 - Disbursements for VAT purposes
 - Other payments made on behalf of client as agent

Further provisions

- Books and Records
- Bad debts
- Gifts and samples
- Motor cars and petrol

Reservation Form

**Please complete all details IN CAPITALS – thank you.
This form will be returned to you as your VAT invoice.**

Please reserve the following place(s):

Delegate(s) First and Surname(s)	Ref (F1, F2, etc)	Venue(s)	Date(s)

FIRM'S NAME _____ TEL _____

DX NO. _____ DX EXCHANGE _____

ADDRESS _____

_____ POST CODE _____

Enclosed is a cheque for £ _____ payable to **Adrian Pike Training** and made up as follows -

- Fees £ _____
- Add VAT @ 15% or Current Standard Rate £ _____
- FINAL TOTAL - Cheque Payable to Adrian Pike Training** £ _____

*VAT has been calculated at 15% on the front page.
If the VAT rate has been changed please pay the new rate.*

**PLEASE RETURN THIS FORM & PAYMENT TO
Adrian Pike Training DX 30110 KEYNSHAM
or 2 Boyds Brook Cottages, Golden Valley Lane, Bristol BS30 6NY**

FOR OFFICE USE	CHQ.NO. _____	Registered VAT no. 416 7204 68
TAX POINT	INVOICE NO.	BANK _____
		CHEQUE DATE _____

Address positioned for window envelope - see other side

Administration & Terms of Business

Certificates

A Certificate of Attendance will be issued to each delegate satisfactorily completing a full course.

Fees

Fees include the tuition, documentation, coffees, teas and lunch.

CPD

All of the courses are accredited under both the Solicitors Regulation Authority's (SRA) and ILEX Continuing Professional Development (CPD) schemes, and each course carries 5 CPD Hours.

Way of Working

The friendly and relaxed atmosphere at the courses is a key feature of this practical training. We provide an environment in which delegates feel free to question and discuss, building confidence by learning from each other as well as the tuition. Where possible, time has been built into the well structured programmes to encourage and allow for a discussion of individual concerns.

What Each Delegate Will Receive Before The Course

Each person will receive an information pack with a VAT invoice (Reservation Form converted into a receipted VAT invoice), preparation guidelines, details of the venue, and hotel accommodation information. Delegates to the F1. course will be advised in advance how to get a free copy of the latest **Solicitors' Accounts Rules 1998**. **You will usually receive your information pack within 7 working days. Please contact us on 0117 932 2360 if you do not receive your confirmation within this time.**

Substitutions, Cancellations, Transfers and Refunds (Please read this carefully)

Substitutions may be made at any time before a course. Refunds for cancellation will be subject to a £35.25 (£30.00 + 5.25 VAT) administration charge per course booked. It is regretted that **no refund** will be given for cancellations which are not **in writing**, or which are received **less than 10 (ten) working days before a course**. In this event the documentation will be sent (if requested) to the delegate concerned. A **transfer** request received **less than 7 (seven) working days** before a course is regarded as a cancellation and there will be no refund.

Disclaimers

Adrian Pike Training reserves the right to cancel any course. In the unlikely event this should occur, a full refund of payment made will be given. Programme contents and timings may be altered due to new developments or lecturer availability. This training and its material should not be relied upon for any action or lack of action. Specialist advice should be sought in relation to your own particular circumstances. Adrian Pike Training regularly discusses the services provided at each venue with these suppliers. However, delegates attend the training at their own risk. Adrian Pike Training accepts no responsibility or liability for any injury, illness or otherwise which may be attributable to the facilities or services provided at any venue.

Training Leaders

Trevor Harris FCA.,BSc. Trevor is a chartered accountant in private practice. He has also been a lecturer to final year law students on the Solicitors' Accounts Rules at what is now the University of the West of England. Trevor is the principal designer and training leader on the bookkeeping and VAT courses, which he has taught since they began in 1985. **Adrian Pike BA.,LLB** Since 1985 Adrian has specialised in providing training for solicitors' financial staff. He is a regular speaker at conferences, author of many articles in The Law Society's Gazette, the Legal Abacus and other publications for the legal profession, and has written booklets for the Law Society on staff management and financial management.

Address positioned for window envelope

Two folds needed - where indicated

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