

**ACCA**

PROFESSIONAL  
COURSES

# CPD EVENTS FOR PRACTITIONERS



# INTRODUCTION

**WELCOME TO ACCA UK PROFESSIONAL COURSES. OUR COURSES HAVE BEEN SPECIFICALLY DESIGNED TO KEEP YOU INFORMED OF THE LATEST DEVELOPMENTS WITHIN THE ACCOUNTANCY PROFESSION. THIS WILL ENSURE YOU ARE EQUIPPED WITH THE RIGHT SET OF SKILLS AND KNOWLEDGE TO BEST SUPPORT YOUR PRACTICE.**

## HOW TO BOOK

book online at  
<https://events.accaglobal.com>

You can view all of our courses and events, or download a copy of this directory, on the Professional Courses area of our website.

## CPD UNITS

The number of CPD units you can gain is stated in each course description. All courses count as verifiable CPD provided the content is relevant to your development needs.

**PLEASE VISIT** [www.accaglobal.com/uk/professionalcourses](http://www.accaglobal.com/uk/professionalcourses) for more information.

## Your professional development is important to us

To help you maintain your competitive edge we direct you to ACCA's learning hub – *My Development*. It is designed to be the central access point for all your learning and help you meet your CPD requirement as well as progress in your career. You can find local face-to-face events, technical articles, e-learning and lots more.

Visit *My Development* today at  
[www.accaglobal.com/cpd](http://www.accaglobal.com/cpd)

ACCA

# PRACTICAL WORKSHOPS

These workshops offer practical advice and guidance for the implementation and application of quality control and regulatory procedures for your practice.

## GUIDE TO PRACTICAL AUDIT COMPLIANCE FOR PARTNERS AND MANAGERS

24–25 September, 09.45–17.00, London  
27–28 November, 09.45–17.00, London  
2–3 December, 09.45–17.00, Manchester

**FEE** £398 / **CPD UNITS** 14

This two-day workshop has been designed to help participants prepare their practices for ACCA audit monitoring visits. The most common causes of unsatisfactory monitoring visit outcomes will be identified and discussed during the workshop. Participants will learn how to undertake audits and record audit work in a manner consistent with the requirements of Auditing Standards which will consequently meet monitoring visit requirements. The workshop will involve case study examples and is suitable for partners and also managers in public practice.

### KEY FEATURES

#### THE PLANNING PROCESS AND RECORDING OF AUDIT EVIDENCE

- the regulatory process
- methodology for improving compliance procedures
- impact of Clarity ISAs
- the permanent file
- the planning process
- recording audit evidence
- common problems and how to avoid them.

#### RECORDING AUDIT EVIDENCE AND COMPLETION OF THE FILE

- recording audit evidence
- the completion process
- common problems and how to avoid them
- over-auditing
- ISQC 1.

### LECTURER

Michael Scott BSc FCA FCCA  
Director, PCP

## PRACTICAL GUIDE TO ISQC 1 FOR PARTNERS AND MANAGERS

7 November, 09.45–17.00, Manchester  
12 December, 09.45–17.00, London

**FEE** £235 / **CPD UNITS** 7

This one-day workshop has been designed to help participants implement the requirements of ISQC 1 at their own practice. The workshop will focus on designing appropriate policies and procedures for small and medium-sized audit firms and documenting them as required by ISQC 1. It will enable participants to ensure that their firms learn how to apply quality control procedures in a manner consistent with ISQC 1 which will consequently meet ACCA monitoring visit requirements. The workshop will involve case study examples and is suitable for partners and managers in small and medium-sized audit firms.

### KEY FEATURES

- background to ISQC 1
- leadership responsibilities for quality within the firm
- ethical requirements
- independence
- accepting and continuing appointment as auditor
- human resources
- engagement performance
- monitoring
- how to undertake your firm's ISQC 1 review
- what to look for on cold audit file reviews.

### LECTURER

Michael Scott BSc FCA FCCA  
Director, PCP

## MONEY LAUNDERING WORKSHOP

11 November, 16.00–19.00, London

**FEE** £95 / **CPD UNITS** 3

This workshop focuses on the use of examples to explain how and when to apply the regulations. It is an ideal refresher for those who have completed a previous course as it helps to explain different cases and issues and the suggested actions to be taken. Recent practical scenarios are used to explain how you should respond to the information received.

### KEY FEATURES

- administration – a refresher
- client identification
- internal reporting
- external reporting.

### LECTURERS

Tony Cushing FCCA  
Accountant and partner,  
Customer Retention Training  
Trevor Lakin FCIPP  
Partner, Customer Retention Training

# ONE DAY COURSES

These one-day courses have been designed to update finance professionals on the significant developments within the accountancy profession. The courses will be held in various locations around the country.

**FEES** £195 per course

**CPD units:** 7 units per course

## ACCOUNTING STANDARDS UPDATE

14 October, 09.30–16.30, Bristol  
21 October, 09.30–16.30, Birmingham  
26 November, 09.30–16.30, Newcastle  
09 December, 09.30–16.30, Norwich  
11 December, 09.30–16.30, Leeds

### KEY FEATURES

- FRSSE update and refresher
- changes to UK GAAP affecting 2014 period ends
- developments in company law affecting financial reporting
- review of the new SORPs following the issue of FRS 102
- IFRS changes being implemented during 2014
- an overview of likely changes to IFRS beyond 2014
- transition to FRS 100-102/FRSSE 2015 – review of practical problems experienced to date by early adopters and guidance on the transition process
- implementation issues for the new system of UK GAAP to be implemented in 2015.

### LECTURER

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere

## TAX UPDATE FOR THE BUSY ACCOUNTANT

23 October, 09.30–16.30, Leeds  
28 October, 09.30–16.30, Norwich  
30 October, 09.30–16.30, Newcastle  
3 November, 09.30–16.30, London  
19 November, 09.30–16.30, Bristol  
02 December, 09.30–16.30, Nottingham

### KEY FEATURES

- detailed review of all the latest tax developments
- income tax refresher
- corporation tax update
- CGT, IHT and stamp duty review
- benefits, P11D, PAYE and NIC update
- tax planning opportunities
- practical case studies
- general overview.

### LECTURER

Tim Palmer CTA ATT  
Director, Palmer Training Limited

# MODULAR TRAINING PROGRAMME

The Modular Training Programme for practitioners provides the building blocks for you to create your own tailored CPD programme. You can choose the individual modules that interest you most or attend the full programme at a discounted rate.

## FEES

1–5 modules        £110 per module  
6 or more modules   £87 per module

**CPD units:**        4 units per module

## BUSINESS TAX UPDATE

3 December, 09.30 – 13.00, London

### KEY FEATURES

- corporation tax refresher and planning
- capital allowances developments and planning opportunities
- business tax update (including partnerships, LLPs, and sole traders)
- tax deductible expenditure for businesses
- extraction of funds from the company – mitigating NIC and income tax
- CGT Entrepreneurs' Relief update
- practical case studies.

### LECTURER

Tim Palmer CTA ATT  
Director, Palmer Training Limited

## PERSONAL TAX PLANNING AND PITFALLS

3 December, 14.00 – 17.30, London

### KEY FEATURES

- personal tax refresher and planning
- the impact of the 2014 Finance Act
- CGT, IHT and Stamp Duty refresher and planning opportunities
- recent case law decisions and HMRC announcements affecting the personal tax regime
- practical tax planning for an individual in 2014
- practical case studies.

### LECTURER

Tim Palmer CTA ATT  
Director, Palmer Training Limited

## UK GAAP REPORTING OPTIONS FROM 2015

4 December, 09.30 – 13.00, London

### KEY FEATURES

Businesses not eligible to use FRSSSE have up to three options for preparing their financial statements from 2015 onwards.

- full IFRS with its myriad of accounting and disclosure complexities
- FRS 102, which replaces all the current SSAPs and FRSSs, or
- FRS 101, which is IFRS accounting with reduced disclosure.

This module will discuss the major differences in each case to help delegates identify the best option for their company, or to understand the differences if required to audit such companies.

### LECTURER

Malcolm Greenbaum ACA CTA, Director,  
Greenbaum Training & Consultancy Limited

## TAX IMPLICATIONS OF ADOPTING NEW UK GAAP

4 December, 14.00 – 17.30, London

### KEY FEATURES

This module will discuss the tax implications of accounting changes when adopting new UK GAAP from 2015, including transitional adjustments for tax purposes in the year of adoption. It will focus primarily on FRS 102, but with reference to full IFRS and/or FRS 101 where appropriate.

### LECTURER

Malcolm Greenbaum ACA CTA, Director,  
Greenbaum Training & Consultancy Limited

## PROPERTY TAX UPDATE

5 December, 09.30 – 13.00, London

### KEY FEATURES

- ATED – as it affects properties held through companies and the CGT consequences of corporate residential property policies
- reliefs and exemptions to reduce liability
- SDLT and property with an emphasis on residential property
- furnished holiday lettings and reliefs available
- CGT on non-UK based residential property investors
- HMRC scrutiny of Principal Place of Private Residence Relief.

### LECTURER

Paul Soper FCCA  
Tax lecturer, consultant and broadcaster

## VAT UPDATE FOR SMES

5 December, 14.00 – 17.30, London

### KEY FEATURES

- selling abroad – e-services and distance selling
- Flat Rate scheme
- recent changes resulting from Finance Act and Regulation
- tribunal and appeal cases concerning SMEs
- opting to tax – is it worth it?
- do you offer a cash discount?

### LECTURER

Paul Soper FCCA  
Tax lecturer, consultant and broadcaster

# RESIDENTIAL CONFERENCE FOR PRACTITIONERS

ACCA UK's Residential Conference for Practitioners offers you 12 units of CPD in a relaxed and sociable environment, providing you with the perfect opportunity to update your knowledge on the current developments in the profession. Taking place over a Friday and Saturday, this two-day conference minimises valuable time away from the office.

## Session Outlines

### ACCOUNTANTS AND THE LAW

#### KEY FEATURES

- the key legal and ethical issues affecting accountants in the area of financial crime
- overview of the new UK regulatory and crime-fighting framework
- the risk-based approach and what this means in practice for accountants
- summary of anti-money laundering threats and the requirements of accountants under the law and regulations
- review of the critical sections of The Bribery Act 2010
- the 'adequate procedures' needed under The Bribery Act 2010
- the role of auditors in the prevention and detection of fraud
- analysis of recent cases.

#### LECTURER

Steve Giles MA Oxon ACA  
Partner, Highview Consultants

### ACCOUNTING STANDARDS UPDATE UNDER THE NEW UK GAAP

#### KEY FEATURES

- changes to UK GAAP for non-small entities
  - for pre-December 2015 year ends (assuming no early adoption of FRS 102)
  - FRS 102: what will the accounts look like, when might it be appropriate for a small entity to opt for FRS 102 and what transition issues need to be dealt with this year
- company law changes affecting SMEs
- small companies – Part 1: FRSSE 2008 Developments
- FRSSE 2015: what will the accounts look like, areas of difference compared to FRSSE 2008 and what needs to be done this year
- micro entities: accounting and reporting choices and proposed changes to the FRSSE.

#### LECTURER

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere

### ALTERNATIVE FINANCE

#### KEY FEATURES

- the mechanics of how P2P and crowdfunding works from the SME's perspective, including the auction mechanism that some platforms use
- the ways in which these platforms differ from conventional funding sources
- how the debt platforms undertake credit scoring and underwriting
- the information users need to provide in order to qualify to use the various platforms
- the types of collateral and security borrowers are required to provide
- the typical cost of finance, associated fees etc.
- case studies on how others have used these services to fund their business.

#### LECTURER

Andy Davis, financial writer and researcher with the Centre of the Study of Financial Innovation

### GENERAL TAX UPDATE

#### KEY FEATURES

- personal tax clients (including changes to Private Residential Relief)
- partnerships (including changes to salaried partners)
- self-employed (including impact of Dr Samadian on travel claims)
- owner managed corporates.

#### LECTURER

Dean Wootten FCA CTA  
Consultant, lecturer and author

# RESIDENTIAL CONFERENCE FOR PRACTITIONERS (continued)

21–22 November

Marriott Hotel, Leicester

**FEE:** £399

**CPD Units:** 12

## Session Outlines

### SORP UPDATE

#### KEY FEATURES

After something of a false start last year, where we were expecting more guidance at an earlier stage, this session will be able to focus on the changes that are being made to best practice. These changes are being made either due to the advent of the changes to UK GAAP or, in some cases, to improve the effectiveness, consistency and understandability of financial statements. Our main areas of interest will be the latest public benefit entity SORPs and service charge accounts.

- overview of recent changes to Public Benefit Entity (PBE) guidance including SORPs
- update of the issue of new SORPs – PBEs, focusing primarily on charities – LLPs
- status of FRED 50 – Residential Management Companies.

#### LECTURER

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere

**PLEASE NOTE:** On Saturday some of the sessions will run parallel, providing you with the opportunity to attend those most relevant to your practice. You will be able to attend 6 out of the 8 sessions in total. Handout materials from all of the sessions will be available to take away at the end of the conference.

### TAX IMPLICATIONS OF THE NEW UK GAAP

#### KEY FEATURES

- taxation and accounting – a brief historical perspective on the disclosure of profits for taxation purposes
- Finance Act 2002 – the legal obligation to report using GAAP as it applies to all persons reporting profits
- implications of changes in fundamental accounting rules – what adjustments must be made
- taxation consequences of new accounting standards FRS 101 and FRS 102
- advantages and disadvantages through early adoption.

#### LECTURER

Paul Soper FCCA  
Tax lecturer, consultant and broadcaster

### TOP 20 MISTAKES PRACTITIONERS MAKE

#### KEY FEATURES

- pitfalls affecting owner managed businesses and their owners
- wording of compliance documents such as dividend minutes when adopting a low salary/high dividend extraction policy
- key dates in the tax calendar which must never be missed
- timing and format of key elections
- review of key cases with emphasis on lessons that can be learnt from other people's mistakes.

#### LECTURER

Dean Wootten FCA CTA  
Consultant, lecturer and author

### VAT UPDATE

#### KEY FEATURES

- output VAT developments
- recovery of input tax
- registration issues
- flat rate scheme
- international services.

#### LECTURER

Dean Wootten FCA CTA  
Consultant, lecturer and author

# AUTUMN UPDATE CONFERENCES FOR PRACTITIONERS

These conferences take place on Saturday. The update consists of three conferences dedicated to the core areas of business advice, accounting and auditing and taxation.

## AUTUMN UPDATE

### BUSINESS ADVICE CONFERENCE

18 October, 09.30 – 16.30, London

#### TAX AGENT STRATEGY/DEALING WITH THE HMRC – KNOWING YOUR RIGHTS

##### KEY FEATURES

- tax avoidance – role of the tax adviser
- relations with the client
- rights and powers of HMRC
- the penalty regime
- appeal procedures
- dealing with HMRC
- possible future developments.

##### LECTURER

Robert Leach FCCA ACA  
Self-employed accountant, author and tax lecturer

#### ALTERNATIVE BUSINESS FINANCE

##### KEY FEATURES

- types of alternative business finance available today
- how they work in practice
- how to apply and qualify
- ways in which a company can mix finance from a variety of sources
- using company assets as security.

##### LECTURER

Andy Davis  
Financial writer and researcher with the Centre of the Study of Financial Innovation

### ACCOUNTING AND AUDITING CONFERENCE

1 November, 09.30 – 16.30, London

#### ACCOUNTING STANDARDS UPDATE

##### KEY FEATURES

- FRSSE update and refresher
- changes to UK GAAP
- developments in company law
- new SORPS – the issue of FRS 102
- transition to FRS 100-102/FRSSE 2015 – practical problems and guidance on transition.

##### Lecturer

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere

#### AUDITING STANDARDS UPDATE

##### KEY FEATURES

- auditing standards compliance – overview of latest standards in force and feedback on recent monitoring visits relevant to SME audits, specifically including ethics, planning and documentation
- preparing audit and assurance reports
- specialised audits/assurance engagements – best practice, including charities, academies and credit unions
- limited assurance engagements.

##### LECTURER

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere

### TAXATION CONFERENCE

6 December, 09.30 – 16.30, London

#### BUSINESS TAX UPDATE FOR SMES

##### KEY FEATURES

- business tax issues in Finance Bill 2014
- case law developments for SMEs
- recent changes to partnerships
- changes to loans to participators
- maximising home office claims for SMEs
- optimising profit extraction for SMEs
- compliance issues for SMEs.

##### LECTURER

Dean Wootten FCA CTA  
Consultant, lecturer and author

#### PERSONAL TAX UPDATE FOR SMES

##### KEY FEATURES

- personal tax issues in Finance Bill 2014
- case law developments for SMEs
- HMRC's interest in PPR claims
- changes affecting property portfolios
- the statutory residence test
- entrepreneurs' relief for SMEs
- annual tax on enveloped dwellings
- what is needed to secure 100% BPR on an FHL?

##### LECTURER

Dean Wootten FCA CTA  
Consultant, lecturer and author



# SATURDAY CPD CONFERENCES FOR PRACTITIONERS – CONFERENCE THREE

This conference is the ideal way to keep your professional knowledge up-to-date and obtain your CPD without disrupting your working week. The conference consists of four sessions which makes it a cost-effective way of staying informed of the latest technical issues.

## DATES AND LOCATIONS

<b>Glasgow</b>	11 October
<b>Manchester</b>	18 October
<b>Birmingham</b>	25 October
<b>Bristol</b>	01 November
<b>Swansea</b>	15 November
<b>Sheffield</b>	29 November
<b>London C</b>	06 December

## Session Outlines

### ACCOUNTING STANDARDS UPDATE

#### KEY FEATURES

- FRSSE update and refresher
- changes to UK GAAP
- developments in Company Law
- new SORPs – the issue of FRS 102
- transition to FRS 100-102/FRSSE 2015
- developments in accounting standards.

#### LECTURERS

Charles Gubbins BSc CA  
Head of faculty, Kaplan Hawksmere  
John Selwood ACA  
Lecturer and consultant

### AUTO-ENROLMENT

#### KEY FEATURES

- what is auto-enrolment?
- the basic structure of the regime
- staging dates
- obligations of the employer
- categorising employees and managing record keeping
- consideration of pension regimes
- existing pension arrangements.

#### LECTURERS

Ros Martin CTA  
Consultant and lecturer  
Darren Leiser FCCA  
Consultant and lecturer

### TAX PLANNING FOR THE FAMILY COMPANY

#### KEY FEATURES

- tax and NIC efficient extraction of funds
- CGT entrepreneurs' relief on share sale
- CGT, IHT and stamp duty planning
- tax relief for company expenditure
- rewarding the family members
- R&D planning
- practical case studies.

#### LECTURER

Tim Palmer CTA ATT  
Director, Palmer Training Limited

### ACCOUNTANTS AND THE LAW

#### KEY FEATURES

- legal and ethical issues – financial crime
- UK regulatory and crime-fighting framework
- the risk-based approach and what this means for accountants
- anti-money laundering threats and the requirements of accountants
- critical sections of The Bribery Act 2010
- 'adequate procedures' under The Bribery Act 2010
- the role of auditors in the prevention and detection of fraud
- analysis of recent cases.

#### LECTURER

Steve Giles MA Oxon ACA  
Partner, Highview Consultants

## FEES

1 Conference	£135
2 Conferences	£123 per conference
3 Conferences	£109 per conference

For flexibility, delegates booking two or more conferences can mix and match from the following programmes:

### Saturday Conferences

#### Autumn Update Conferences

Discounts apply to any number of delegates from one firm. To qualify the booking must be made together. Please note the prices quoted are per person, per conference.

**CPD UNITS:** 7 units per conference

## Working in partnership with 2020, ACCA's practitioners can now benefit from a suite of new CPD webinars and a 50% discount.

The suite covers a wide range of topics covering essential tax; accounting and audit; practice assurance and money laundering; monthly tax updates; practice management and development; and updates on regulated Financial Conduct Authority businesses.

DATE	TIME	WEBINAR	SPEAKER	Cost per delegate ACCA 50% discount	Cost for 3-9 delegate places ACCA 50% discount
<b>CPD Webinars</b>					
08 September	10:00–12:00	Capital Taxes Update and Planning	Gerry Hart	£37	£112
29 September	10:00–12:00	Finance Act 2014 and Tax Update	Robert Jamieson	£37	£112
03 October	10:00–12:00	Autumn Audit and Accounts Update	Guy Loveday	£37	£112
04 November	10:00–12:00	Practice Assurance and Money Laundering Update	John Selwood	£37	£112
05 December	10:00–12:00	Tax Issues for the Self Employed, LLPs and Partnerships	Ros Martin	£37	£112
<b>FRS 102 – Essential Webinars for Accountants in Practice</b>			<b>*£49 (both webinars) **£139 (both webinars 3-9 places)</b>		
30 September	10.00–12.00	FRS 102: What is changing and how will it affect me and my clients?	Bill Telford	£35*	£99**
03 November	10.00–12.00	FRS 102: When is it changing and what do I need to do about it now?	Bill Telford	£35*	£99**
<b>Monthly Tax Update Webinars</b>					
26 September	10:00–11:00	Monthly Tax Update	Gerry Hart	£34	£102
17 October	10:00–11:00	Monthly Tax Update	Gerry Hart	£34	£102
14 November	10:00–11:00	Monthly Tax Update	Gerry Hart	£34	£102
15 December	10:00–11:00	Monthly Tax Update	Gerry Hart	£34	£102
<b>Practice Management and Development Update Webinars</b>					
22 September	10.00–12.00	Practice Management and Development	Gordon Gilchrist	£44	£132
21 November	10.00–12.00	Practice Management and Development	Gordon Gilchrist	£44	£132
<b>Professional Development Workshop Webinars – Nurturing Your Top Talent</b>					
15 September	09.30–11.00	Moving to a Leadership Position and Building a High Performance Team	Gordon Gilchrist	£64	£194
20 October	09.30–11.00	Taking Clients from 'Compliance' to Added Value' Services	Gordon Gilchrist	£64	£194
17 November	09.30–11.00	Successful Pricing Skills for Non-Compliance Services	Gordon Gilchrist	£64	£194
12 December	09.30–11.00	Action Planning for Your Personal Development	Gordon Gilchrist	£64	£194

To view our full programme of Webinars visit [www.the2020group.com/ACCA](http://www.the2020group.com/ACCA)

**Book your webinars now!**

For further information on all 2020 webinars call 0121 314 1234 or email [acca@the2020group.com](mailto:acca@the2020group.com)

# TERMS AND CONDITIONS

## HOW TO BOOK

- book online at <https://events.accaglobal.com>
- email [professionalcourses@accaglobal.com](mailto:professionalcourses@accaglobal.com).

Please note:

- we do not accept telephone bookings
- payment must accompany booking
- we accept Amex, Mastercard, Visa, Maestro and Visa Debit
- cheques should be made payable to the Certified Accountants Educational Trust (CAET)
- email is not encrypted and therefore not a secure method of communicating payment details with ACCA. If paying by card, we suggest you do so online or via post. Card transactions are processed by Worldpay on behalf of CAET.

## CONFIRMATION

Places on training events are reserved from the receipt of the booking request and payment by any of the above methods. When booking online, a confirmation email will be sent to you within 24 hours. When booking by any other method, confirmation of your booking will normally be sent within 14 days and will include a receipted invoice.

## FEE GUIDANCE

Please note, ACCA courses run by CAET are exempt from VAT. Fees include all event papers and refreshments as appropriate.

## JOINING INSTRUCTIONS

Joining instructions are usually sent five working days before the event. If you have not received your joining instructions three days before the event please contact the professional courses team on 020 7059 5910. ACCA will not be held responsible for non-receipt of joining instructions and refunds will not be issued under these circumstances.

## WHAT TO WEAR

There is no dress code; however, most delegates choose to wear smart casual clothing.

## CERTIFICATES

Certificates will be issued for attendance at all events. These are for your own CPD records.

## ACCOMMODATION

Events are usually non-residential (unless otherwise stated). Delegates requiring accommodation should, therefore, make their own arrangements.

## SPECIAL REQUESTS

When booking online, delegates should complete the section on special requirements at the time of booking eg dietary, wheelchair access, etc. When booking by any other method delegates are asked to notify Professional Courses at ACCA of any special requirements, in writing, at least ten full working days before the start of the event. We will endeavour to accommodate your requests; however, please note this may not always be possible.

## CANCELLATIONS

All cancellations must be notified in writing at least ten working days before the date of the event, irrespective of the method of booking. 10% of the event fee will be charged on each event cancelled. Regrettably, because funds are allocated to the event in advance, no refunds will be given for cancellations of bookings made less than ten working days before the date of the event. Payment in full will still be due. A colleague may, however, be substituted at no extra charge. This should be notified in writing.

## CANCELLATIONS TO MULTIPLE BOOKINGS

- Where events have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining events will be charged at the standard rate. For example:
- where two events have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining event will be charged at the one event rate
- where three events have been booked at the multiple booking rate and attendance at one is subsequently cancelled, the remaining two events will be charged at the two events rate.

## IF WE CANCEL

In the event that we cancel, our liability shall be limited to a refund of any event fees paid. In order to keep costs – and thus fees – to a minimum, we reserve the right to cancel or reschedule events without prior notice and to amend or alter published programmes, fees, venues and lecturers.

## TRANSFERS

Bookings for Professional Courses events can be transferred to another event in the current schedule (to December 2014) providing subsequent events are not already fully booked. 10% of the event fee will be charged on each event transferred. Notification of transfers should be given in writing at least ten working days before the start of the event, irrespective of the method of booking.



CPD  
EVENTS  
FOR PRACTITIONERS  
SEPTEMBER–DECEMBER 2014

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[professionalcourses@accaglobal.com](mailto:professionalcourses@accaglobal.com)  
[www.accaglobal.com](http://www.accaglobal.com)