

Lecture Analysis April 2023

PERSONAL TAX

P1366 Personal tax round up (19.31 minutes)

Dean Wootten records his monthly round up of personal tax related matters including cases on cars benefits, SDLT and negligence as well as a detailed domicile determination case.

P1367 Budget 2023 - Personal tax aspects (15.01 minutes)

Ros Martin provides us with a useful summary of the key personal tax changes that were announced in the Spring Budget.

P1368 Case study on restriction of interest for residential landlords (13.53 minutes)

Robert Jamieson uses a practical example to demonstrate how the rules apply when seeking to claim tax relief on residential property finance costs.

P1369 Goodwill and s.165 TCGA 1992 relief (22.22 minutes)

Robert Jamieson highlights an issue concerning the availability of holdover relief where goodwill has been created or acquired since April 2002.

P1370 Conduct of HMRC enquiries (17.23 minutes)

Phil Berwick discusses how to manage client expectations during an enquiry and concludes with some practical pointers for advisers.

BUSINESS TAX

B1366 Business tax update (18.59 minutes)

Dean Wootten takes a look at the taxation of a partnership finder's fee, whether intellectual property could be amortised for tax as well as a number of interesting VAT cases.

B1367 Budget 2023 – Business tax aspects (12.59 minutes)

Ros Martin takes us through the main business tax changes that were announced in the Spring 2023 Budget.

B1368 Tax advantaged plans (27.09 minutes)

Jeremy Mindell provides us with a useful summary of the various types of tax advantaged share and options schemes available to employers to be able to reward their employees.

B1369 PAYE and NIC update for 2023/24 (22.37 minutes)

Alexandra Durrant helps us prepare for the new tax year by looking at a number of areas including how the Health and Social Care Levy will affect the employment allowance and statutory payments, student loan deductions and the National Minimum Wage.

B1370 Update on statutory payments 2023/24 – SSP, SMP, SAP (26.23 minutes)

Alexandra Durrant refreshes our knowledge on the various statutory payments including how employees can recover sums from the government.

ACCOUNTING AND AUDIT

A811 FRED 82 – Intro and disclosures (including small companies) (16.19 minutes)

John Selwood uses the first of three sessions on the proposed changes to FRS 102 to provide us with an overview and consider some of the disclosure changes that are planned.

A812 FRED 82 – Lease accounting proposals (19.38 minutes)

John Selwood runs through the proposed changes to FRS 102 in respect of how companies record leases in their financial statements.

A813 FRED 82 – Revenue accounting proposals (14.30 minutes)

John Selwood takes a look at the proposed changes to FRS 102 in respect of revenue recognition with the financial statements.

A814 New edition of FRS100 issued (6.09 minutes)

John Selwood briefly runs through the updated version of FRS 100 that sets out who is allowed to use which standards and about exemptions and exceptions.

A815 Going concern (17.46 minutes)

John Selwood returns once more to the topic of going concern, an area that could well be an issue for companies in our current economic climate.

A816 Consolidated financial statements: Pitfalls to avoid (13.50 minutes)

John Selwood has picked out a couple of areas that we do not come across every day, that have changed under new UK GAAP, including the requirement to prepare group accounts and also step acquisitions.

A817 Share-based payment (14.29 minutes)

John Selwood has a look at some of the trickier areas when it comes to accounting for share-based payments, an area where he has been asked an increasing number of questions in recent times.

A818 Analytical review - refresher (9.28 minutes)

John Selwood refreshes our knowledge on analytical procedures by looking at some topical issue and issues that have been problematic for a number of years.

A819 ICAEW audit monitoring 2021/22 (10.22 minutes)

John Selwood reminds us why we should be interested in this report before moving to identify the key findings for 2021/22.