

TOLLEY SEMINARS *ONLINE*

LECTURE ANALYSIS APRIL 2017

PERSONAL TAX

P1006 Budget 2017 – Personal Tax Issues (17.03 minutes)

Chris Jones summarises the key personal tax issues coming out of the Chancellor's Spring Budget.

P1007 Business investment relief – Part 1 (20.02 minutes)

Robert Jamieson uses part one of his talk on this topic to provide us with a detailed resume of the legislation.

P1008 Business investment relief – Part 2 (8.56 minutes)

Robert Jamieson continues his look at Business Investment Relief by highlighting the changes to the relief that are being introduced in the Finance Bill 2017.

P1009 Failed double trust arrangement rectified by the High Court (14.43 minutes)

Robert Jamieson discusses a 2017 High Court case that questioned whether a home loan scheme using two trusts was effective for inheritance tax purposes.

P1010 Making Tax Digital – What do we know now? (22.45 minutes)

Dean Wootten provides a summary of the current position regarding the introduction of Making Tax Digital including a detailed look at the timing of its introduction.

BUSINESS TAX

B1006 Budget 2017 – Business Tax Issues (12.05 minutes)

Chris Jones takes a look at the business tax issues contained within the Chancellor's Spring Budget.

B1007 Making Tax Digital – Which software should we be using? Part 1(19.40 minutes)

Dean Wootten takes a look at how we should go about advising clients which accounting software they should be using under Making Tax Digital.

B1008 Making Tax Digital – Which software should we be using? Part 2(14.28 minutes)

Dean Wootten uses the second part of his talk on accounting software to consider the pros and cons of the software that is provided by FreeAgent, Kashflow, Quickbooks, Sage and Xero.

B1009 Making Tax Digital – How do we become a Digital Practice (10.31 minutes)

Dean Wootten assesses how best to prepare for the introduction of Making Tax Digital so that we are in a strong position when it starts.

B1010 VAT tips for charities (15.13 minutes)

Neil Warren provides us with some useful VAT saving tips relating to expenditure incurred by charities.

ACCOUNTING AND AUDITING

A577 FRS 102 1A Small Entities (33.16 minutes)

John Selwood uses this session to discuss presentation and disclosure for small companies under FRS 102 1A

A578 The new LLP SORP (6.27 minutes)

John Selwood discusses the newcomer in the SORP world which is needed following the changes to the legislation relating to LLPs.

A579 FRED 66 and the reduced disclosure framework (7.02 minutes)

John Selwood looks at a change to an exemption that he believes is not well understood.

A580 Practical Issue 1: FRS 102 1A and disclosure requirements (16.21 minutes)

John Selwood takes a look at what he considers to be one of the most difficult areas of FRS102 1A and the need to add disclosures.

A581 Practical Issue 2: Filing requirements under the new Companies Act 2006 (10.55 minutes)

John Selwood reviews the new filing requirements that apply for small and micro companies.

A582 Practical Issue 3: Provisions and contingencies (Lecture A582 – 9.08 minutes)

John Selwood uses this session to look at how FRS 102 requires provisions and contingencies to be accounted for.

A583 Auditors' reports and the new reporting regime (32.49 minutes)

John Selwood explains how audit reports change as a result of changes to the Companies Act and new ISAs.

A584 FRC's Ethical Standard for Auditors (22.11 minutes)

John Selwood considers the overarching principles and Section B of the new Ethical Standard for Auditors.

A585 ISA 450 Revised (7.58 minutes)

John Selwood uses this session to remind us how ISA 450 on the evaluation of misstatements identified during an audit works.