

# HAT

**Group of Accountants**

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## **NEWSLETTER**

**September 2015**

*Edited By: Ian Atkins*

### **TECHNICAL UPDATE**

Welcome to the Autumn Newsletter, which includes a summary of recent technical changes and some exciting news from HAT.

Firstly, I am delighted to say that Matthew is fit and well again, as a number of you saw at the Bowling Night. He will now work 4 days a week from Monday to Thursday.

Secondly, due to increased workload, we have a vacancy for a 6<sup>th</sup> full time accountant; details are included in this Newsletter if anyone is interested or knows of someone. I must emphasise that the candidate must have, or be able to obtain immediately, a UK Practising Certificate.

On a sporting note we have the results from the HAT Bowling Night which was well attended. In addition, this Newsletter's quiz is for a special prize of £200: predicting the top four in the Rugby World Cup. Entries must obviously be received before 19.45pm on Friday 18<sup>th</sup>.

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## **AMENDMENT TO PROPOSED TIMETABLE TO IMPLEMENT SMALL BUSINESS, ENTERPRISE AND EMPLOYMENT ACT 2015**

The Department for Business, Innovation and Skills (“BIS”) has announced further delays to the proposed implementation dates of certain elements of the Small Business, Enterprise and Employment Act 2015. [BIS has updated their website](#) with the revised proposed implementation dates, which are now:

<b>Measure:</b>	<b>Prior implementation date:</b>	<b>New implementation date:</b>
Maintenance of PSC Register	January 2016	April 2016
Filing of “PSC information”	April 2016	June 2016
Annual confirmation statement	April 2016	June 2016
Prohibition on corporate directors	October 2015	October 2016

## **AUDIT REQUIREMENT WITHIN ARTICLES OF ASSOCIATION**

Included within the July / August 2015 edition of *Economia* is the following:

- [A firm] prepared the 2013 accounts for a client in which the directors claimed exemption from audit, when the company’s Articles of Association required that the accounts be examined and the correctness of the income and expenditure account and balance sheet ascertained by a properly qualified auditor. Severe reprimand, £2,700 fine, £1,967 costs.

There is a prompt in the first question on the Entitlement to Audit Exemption Checklist in the HAT Non-Audit Assignments Manual (Appendix 1.4.1) ~ this specifically makes reference to “older companies” having a requirement within their Articles of Association for their financial statements to be audited.

It should be noted that standard [Table A Articles of Association](#) for all companies incorporated prior to the Companies Act 1985 became effective, includes a requirement for an audit to be performed. Any company incorporated under the provisions of the Companies Act 1981 (or earlier) either require their Articles of Association to be amended, or for the relevant Article to be removed, to be eligible not to have their financial statements audited.

As a rough guide, company numbers tend to be issued sequentially by Companies House ~ any seven digit company number lower than 2000000 is likely to be linked to a company incorporated prior to the requirements of the Companies Act 1985 coming into force, and these are companies where their Articles of Association are likely to include an audit requirement (unless these have subsequently been amended).

HAT file reviews will identify such companies as having incorrectly taken advantage of audit exemption.

Additionally, any firm signing an Accountant's Report in respect of a company where their Articles of Association require their financial statements to be audited risks disciplinary action from their professional body.

## **FRS 105 ~ SIMPLIFICATIONS FROM FRS 102**

Following from prior confirmation that FRS 105 has been issued, the following are extracts from the Accounting Council's Advice to the FRC to issue FRS 105:

### **“Presentation and disclosure:**

The micro-entities regime specifies certain minimum presentation and disclosure requirements. Financial statements which include the prescribed minimum accounting items are presumed in law to give a true and fair view and no further disclosures need to be made. FRS 105 has been adapted to reflect the legal minimum presentation and disclosure requirements.

### **Recognition and measurement:**

The micro-entities regime prohibits the use of the Alternative Accounting Rules or the Fair Value Rules set out in company law and therefore micro-entities are not permitted to revalue or subsequently measure assets or liabilities at fair value. To take account of the legal restrictions on fair value measurement, FRS 105 does not allow the subsequent measurement of any asset or liability at fair value. This affects in particular financial instruments and investment properties which a micro-entity has to measure at depreciated cost.

### **Further simplifications over and above the legal requirements:**

- (a) Prohibition of accounting for deferred taxation on the basis that this is a complex area of accounting and the lack of disclosure in a micro-entity's financial statements make it impossible to distinguish between current and deferred tax;
- (b) Prohibition of accounting for equity-settled share-based payments prior to the issue of the shares, because of the prohibition to use fair value measurements and lack of supporting disclosure in the financial statements;
- (c) A requirement that the contributions payable to any post-employment benefit plans are accounted for as an expense, subject to a requirement for defined benefit plans to recognise a liability for a schedule of contributions to the extent that it relates to the deficit. The simplification was made on the basis that very few micro-entities will have defined benefit pension schemes;
- (d) The distinction between functional and presentation currency is removed as it will be very rare for micro-entities to have a different functional and presentational currency;
- (e) Requirement to use contracted rates to translate foreign currency denominated assets and liabilities rather than spot rates. This will simplify the accounting when micro-entities enter into foreign currency forward contracts;

- (f) All borrowing and development costs must be expensed, because this is considered the simplest option of accounting for these costs;
- (g) Mandating the application of the accrual model to account for government grants because this is considered the simplest method of accounting for these transactions;
- (h) Simplifications in relation to the accounting for financial instruments as far as the allocation of interest and transaction costs are concerned. The effective interest rate method is considered too onerous to apply by micro-entities;
- (i) Removal of the requirement to impute a market-rate of interest in lending arrangements conducted at non-market rates because considering the nature and size of micro-entities the costs of mandating this requirement would exceed the benefits;
- (j) Simplified requirements for classifying financial instruments as equity or debt because most micro-entities will issue simple equity instruments;
- (k) Prohibition of the recognition of separately identifiable intangible assets in a trade and asset acquisition because these are not required items in the financial statements formats;
- (l) Removal of the requirements concerning accounting for hyperinflation because this is unlikely to be an issue for micro-entities; and
- (m) Removal of accounting requirements relating to specialised activities including extractive activities, service concessions, heritage assets and funding commitments because micro-entities will not typically enter into these transactions.

The Accounting Council notes that permitting accounting policy choices in FRS 105 would add complexity for preparers of a micro-entity's financial statements and could cause confusion to users due to the lack of detail in the formats of the financial statements and lack of supporting disclosures to explain the policy choice taken. As a result, the Accounting Council advises that FRS 105 should not contain accounting policy options, except on first-time adoption of FRS 105. Although this introduces a degree of complexity for preparers and users, the Accounting Council believes transitional exemptions are important for a smooth transition and not allowing a choice would disadvantage micro-entities unnecessarily over entities that transition to FRS 102. In all other cases where accounting policy options are provided in FRS 102 they should be removed in FRS 105. The Accounting Council advises that FRS 105 should mandate the most straightforward and easy to apply option.

**Use of FRS 105 for entities other than a qualifying micro-entity:**

During its deliberations, the Accounting Council was requested to consider whether FRS 105 could be applied to financial statements prepared for the purpose of submission to the tax authorities by unincorporated businesses and individuals that, if they were companies, would be eligible to apply the micro-entities regime. The Accounting Council notes that the form and content of financial statements prepared for tax purposes is a matter for the relevant tax authorities to determine and believes it is therefore not possible for the FRC to explicitly permit or prohibit the application of FRS 105 for such purpose.”

## MAJOR PROJECTS

- To enable alignment with an update to Caseware for FRS 102 (which will be released at the start of the autumn), the HAT Groups Manual is being updated to reflect requirements for accounting periods commencing on or after 1 January 2015 (the HAT Audit / LLP / Non-Audit Assignments Manuals already having been issued);
- Work is progressing on updating the HAT Charities Manual to reflect the requirements of the new Charities SORPs for accounting periods commencing on or after 1 January 2015; and
- HAT awaits finalisation of the amendment to the SRA Accounts Rules 2011, to enable this Manual to be updated.

## FURTHER EXTENSION TO CONSUMER CREDIT TRANSITIONAL ARRANGEMENTS

The ICAEW has advised that [transitional arrangements](#) for any firm holding a DPB licence have again been extended, this time to 31 March 2016.

## UPDATED FCA HANDBOOK / REGISTER

The Financial Conduct Authority (“FCA”) has issued separate Press Releases advising that they are relaunching both the [FCA Handbook](#) and the [FCA Register](#). These state:

“The new Handbook website has:

- A cleaner layout and easier navigation;
- A timeline so you can see when rules changed;
- An option to add favourites so you can build your own tailored Handbook;
- Improved search; and
- Glossary definitions displayed in a pop-up window.

As this is a new website, some of the links from other FCA systems will work differently - for example, they may not always link directly to a specific section of the Handbook, but be directed via the home page. Please bear with us as the changes take place - we will be monitoring the site closely to address any issues, but hope you will find it much improved.”

### “Financial Services Register

The new Register will have one search field to help you find a firm, individual or collective investment scheme by looking up its name, reference number or postcode. You will also be able to search for certain investment exchanges.

You will then be able to filter the search results or click on a name for further information like contact details, the permissions a firm has or whether it is covered by the Financial Ombudsman Service and Financial Services Compensation Scheme (FSCS).

The new Register also includes clearer language and help text to explain some important financial, technical and regulatory terms.

### **Unauthorised firms:**

Firms that we have been told are providing regulated products or services without the required authorisation – or are knowingly running a scam – will be included in the Register for the first time.

These firms will be highlighted in search results by red text and a warning symbol to make clear that we think you should avoid dealing with them or individuals involved.

Further information on unauthorised firms includes the different details being given out and whether they are falsely claiming to be from a genuine, authorised firm.

### **Consumer credit firms:**

Search results on the new Financial Services Register will include consumer credit firms that have interim permission, so you won't have to search the Consumer Credit Interim Permission Register separately.

### **Other registers**

The Mutuals Public Register and Regulated Covered Bonds Register are not included in the new Financial Services Register. You can continue to search these registers separately.”

### ***Important Note***

*With regards to the technical articles in this newsletter, every care has been taken by HAT in the preparation of these articles, HAT does not guarantee the accuracy or veracity of any information or opinions. No responsibility for loss occasioned to any person acting or refraining from acting as a result of material contained within these articles can be accepted by the editor, HAT, its officers or employees.*

## **TECHNICAL MEMORANDUMS**

Here is a list of Technical Memorandums issued in 2015; please let us know if you have not received any of them.

<b>Memo</b>	<b>Date</b>	<b>Subject</b>
01/15	15 February 2015	Excel version of the Audit Manual
02/15	16 March 2015	Update to HAT Charities Manual – March 2014
03/15	27 March 2015	HAT Financial Conduct Authority Client Assets Reports Manual – March 2015

04/15	2 June 2015	Obtaining Fair Values of Financial Instruments for Audit Purposes
05/15	3 June 2015	Disclosures by Parent Undertakings
06/15	23 June 2015	HAT Audit Manual – January 2015
07/15	26 June 2015	Overview of New Financial Reporting Frameworks
08/15	9 July 2015	HAT Non – Audit Assignment Manual – January 2015
09/15	10 August 2015	HAT LLP Manual – January 2015
10/15	4 September 2015	HAT Academies Manual – August 2015

## HAT MANUALS

<b>Manual</b>	<b>Last Updated</b>	<b>Additional information</b>
SRA Accounts Rules 2011 Manual	October 2014	The whole manual is referenced October 2014
Anti Money Laundering Procedures Manual	October 2013	The whole manual is referenced October 2013
FCA Client Assets Reports Manual	March 2015	The whole manual is referenced March 2015
Property Agents' Client Money Assignments Manual	March 2013	The whole manual is referenced March 2013
Groups Manual	October 2012	The whole manual is referenced October 2012 *
Registered Social Housing Providers Manual	October 2014	The whole manual is referenced October 2014
Pensions Manual	November 2012	The whole manual is referenced November 2012 *
Charity Manual	March 2014	The whole manual is referenced March 2014
Non Charitable Not for Profit Entities Manual	August 2014	The whole manual is referenced August 2014
LLP Manual	October 2012	The whole manual is referenced October 2012 *
LLP Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015	The whole manual is referenced January 2015
Audit and Accountancy Manual	September 2013	The whole manual is referenced September 2013 *

Audit Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015	The whole manual is referenced January 2015
Academies Audit Manual	August 2015	The whole manual is referenced August 2015
Audit Procedures Manual	July 2012	The whole manual is referenced July 2012
Practice Assurance Manual	April 2014	The whole manual is referenced April 2014
Non – Audit Assignment Manual	March 2014	The whole manual is referenced March 2014
Non – Audit Assignment Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015	The whole manual is referenced January 2015
Audit & Accountancy Manual Ireland	September 2013	The whole manual is referenced September 2013
Anti Money Laundering Manual Ireland	December 2012	The whole manual is referenced December 2012
Audit Procedures Manual Ireland	July 2012	The whole manual is referenced July 2012
Audit & Accountancy Manual Gibraltar	September 2013	The whole manual is referenced September 2013
Anti Money Laundering Gibraltar	December 2012	The whole manual is referenced December 2012
Audit Procedures Manual Gibraltar	July 2012	The whole manual is referenced July 2012

\* Please note that the Audit reports in these Manuals were subsequently updated by Technical Memo 15/13, and the attachments to this Memo should have been dropped in to the Manual. Therefore the date of the Audit report will be 11/13, whereas the rest of the Manual will be dated as above.

If you would like a copy of any of the manuals please contact HAT. Full Member firms receive all manuals free. Members of the General Practitioners Scheme receive the Audit and Accountancy Manual free and all of the other manuals at a substantial discount.

A full price list is available from HAT and is also published on our Website.

Please note Irish & Gibraltarian Manuals are only sent out if requested and are free to all Full Members. Full prices are available on request from Roger.

## HAT COURSES

If you feel that any of these courses may be relevant to your professional development, please talk to your training partner. Bookings can be made through any member of the HAT team.



## 2015 COURSE PROGRAMME

Course	Date / Venue	Subject
CA Course	23 – 25 September 2015 Central London	A Practical Introduction to UK GAAP
E Course	20 – 23 October 2015 Hydro Hotel Eastbourne	Supervisors Course
C Course	16 – 20 November 2015 Belstead Brook Hotel Ipswich	Advanced Audit & Accountancy

## 2016 COURSE PROGRAMME NEW

Course	Date / Venue	Subject
AB Course	7 – 8 January 2016 Central London	Advanced Bookkeeping
A Course	11 – 15 January 2016 Central London	Introduction to Bookkeeping
B Course	18 – 22 January 2016 Central London	Introduction to Auditing
E Course	8 – 12 February 2016 Hydro Hotel Eastbourne	Supervisors Course
CA Course	10 – 12 February 2016 Central London	A Practical Introduction to UK GAAP
GA or GB Course	27 – 29 April 2016 Mill Hotel Sudbury	Senior Managers Course (Dealing with Staff or Clients)
D Course	16 – 20 May 2016 Holiday Inn Norwich	Seniors Course
F Course	7 – 10 June 2016 Shendish Manor, Apsley	Managers Course
C Course	13 – 17 June 2016 Belstead Brook Hotel Ipswich	Advanced Audit & Accountancy
AB Course	14 – 15 July 2016 Central London	Advanced Bookkeeping
D Course	8 – 12 August 2016 Holiday Inn Norwich	Seniors Course
A Course	15 – 19 August 2016 Central London	Introduction to Bookkeeping
B Course	22 – 26 August 2016 Central London	Introduction to Auditing
CA Course	14 – 16 September 2016 Central London	A Practical Introduction to UK GAAP
E Course	18 – 21 October 2016 Hydro Hotel Eastbourne	Supervisors Course
C Course	31 October – 4 November 2016 Belstead Brook Hotel Ipswich	Advanced Audit & Accountancy

## CPD COURSE PROGRAMME

The following CPD Courses are running in 2015/16.

Course	Speaker	Date
Charities, FRS 102 and the New SORPS	Matthew Shaw	Tuesday 22 September 2015
A Practical Guide to FRS 102 – What Does it Mean for Me?	Matthew Shaw	Tuesday 6 October 2015
Assurance Assignments	Andrew Jarvis	Thursday 15 October 2015
Future of Small Company Reporting	Matthew Shaw	Tuesday 3 November 2015
Audit Planning Workshop	Simon Kettlewell	Wednesday 4 November 2015
Audit Implications of FRS 102	Matthew Shaw	Tuesday 10 November 2015
LLP's Introductory / Refresher Course (Including the new LLP SORP)	Matthew Shaw	Tuesday 24 November 2015
Efficiently Documenting Group Audits using the HAT Audit System	Matthew Shaw	Tuesday 1 December
SRA Accounts Rules Update	Matthew Shaw	Tuesday 9 February 2016
Micro Entities and FRS 105	Matthew Shaw	Tuesday 16 February 2016
Introduction to Pensions	Andrew Jarvis	Wednesday 17 February 2016
Introduction to Charities	Matthew Shaw	Tuesday 23 February 2016
A Practical Guide to FRS 102 – What Does it Mean for Me?	Matthew Shaw	Tuesday 1 March 2016
Effective Audit Review	Simon Kettlewell	Wednesday 2 March 2016
Future of Small Company Reporting	Matthew Shaw	Tuesday 8 March 2016

Basic SRA Accounts Rules	Matthew Shaw	Wednesday 9 March 2016
Introduction to Group Consolidations	Simon Kettlewell	Wednesday 16 March 2016
A Practical Guide to FRS 102 – What Does it Mean for Me?	Matthew Shaw	Tuesday 7 June 2016
Future of Small Company Reporting	Matthew Shaw	Tuesday 21 June 2016

Please see the HAT website [www.hatgroup.co.uk](http://www.hatgroup.co.uk) for new courses as they are released.

The following additional courses can be run at your office:

#### Skills Courses

Staff Appraisals
Presentation Skills
Effective Business Writing
Interviewing Skills
Meetings and Facilitation
Leadership Skills

#### Audit Courses

Audit Efficiencies
Audit File Review
Using the Audit Programmes Efficiently and Effectively
Effective Analytical Procedures
Auditing Stock Effectively
Getting Audit Evidence Right
Audit Planning
The Audit of the Profit and Loss Account
Effective Management Letters
Fraud and Error

**The cost of these courses:**

Half Day (all courses except Leadership Skills) £1,095 plus disbursements, plus VAT

Whole Day £1,995 plus disbursements, plus VAT

**AUDIT MANUAL AND ANTI MONEY LAUNDERING INDUCTIONS**

HAT Audit Manual and Anti Money Laundering Inductions are held on the first working Monday of each month at the HAT Office. The Audit Manual Inductions run from 9.30am to 1.00pm and the Anti Money Laundering from 2.00 to 4.00pm. The dates for these courses are as follows:

5 October 2015  
2 November 2015  
7 December 2015  
4 January 2016  
1 February 2016  
7 March 2016  
4 April 2016  
9 May 2016  
6 June 2016  
4 July 2016  
1 August 2016  
5 September 2016  
3 October 2016  
7 November 2016  
5 December 2016

**Manual Inductions** - These courses are designed for all audit staff joining your practice who will not attend the HAT B Course. Please note that it is mandatory under Audit Regulations for new staff to be properly inducted into the audit system used.

These courses are free to Full Members and cost £100 plus VAT per delegate for General Practitioner Members. (Non-members will be charged at £135 plus VAT, per delegate). Each course will be held at our office from 9.30 am - 1 pm.

**Anti Money Laundering Training** - These courses are designed for **all** new staff irrespective of their role, including support staff, unless they are due to attend the HAT B Course. It will run between 2.00pm and 4.00pm and is free if the delegate is a trainable head; otherwise a charge of £75 plus VAT per delegate will apply to Members.

(Non-members will be charged at £105 plus VAT per delegate). **Please note that it is a criminal offence not to train all staff in this area.**

Numbers on these courses are limited, so please contact Rachelle when someone new joins your practice and she will make the relevant bookings.

If you are unsure whether or not you are entitled to free courses, please email [roger@hatgroup.co.uk](mailto:roger@hatgroup.co.uk)

## **Caseware Automated Audit System Induction Courses:**

14 September 2015  
12 October 2015  
9 November 2015  
14 December 2015  
11 January 2016  
8 February 2016  
14 March 2016  
11 April 2016  
16 May 2016  
13 June 2016  
11 July 2016  
8 August 2016  
12 September 2016  
10 October 2016  
14 November 2016  
12 December 2016

The Courses will be free to Full Members and the course will run from 9.30 – 4.00pm

## **OFFICE QUARTERLY MEETINGS**

Two Office Quarterlies are now run every three months to ensure all Members of our General Practitioners Scheme have the opportunity to be personally updated.

The Courses run from 9.30 – 11.00 a.m. and costs £65 + VAT for Members and £95 + VAT for Non Members

### **2015 Dates:**

Quarter 3                      17 September 2015  
Quarter 4                      19 November & 17 December 2015

### **2016 Dates:**

Quarter 1                      25 February 2016 & 10 March 2016  
Quarter 2                      19 May 2016 & 16 June 2016  
Quarter 3                      21 July 2016 & 22 September 2016  
Quarter 4                      17 November 2016 & 15 December 2016

Additional office quarterlies will be arranged subject to demand.  
All Course Bookings can be made by telephoning, faxing or e-mailing HAT.

## **EXAM RESULTS**

Congratulations to the following students who have recently passed exams in the July sitting.

## Advanced Stage

The following students are now exam qualified

STUDENT	FIRM
Alex Boorman	Wilder Coe
William Booth	Bird Luckin
Nicola Carver	F W Smith Riches & Co
Adam Gross	Wilder Coe
Angus Reger	Simmons Gainsford LLP
Beth Sanders	Bird Luckin
Bhavita Shah	Kajaine
Daniel Walden	Bird Luckin

## CR & SBM

STUDENT	FIRM
Jamie Ashby	Rawlinson Hunter
Joshua Greenham	Jeffreys Henry
Dominic Hemy	Carter Backer Winter LLP

## CR

STUDENT	FIRM
Pam Bailey	Beavis Morgan
Charlie Sampson	FW Smith Riches & Co
Kay Stephenson	Beavis Morgan

## ACCA Results

Please note that HAT do not receive these results and, due to the variety of tutors used, it is very difficult to tabulate all results.

We ask all students to send their results to Rachelle, in order to include them in the newsletter.

## FIRMS NEWS

We would also like to extend a warm welcome to all of our new clients.

Congratulations to Andy Feake of CLB Coopers Manchester Office, who has recently been promoted to Partner. Andy joined as a HAT student in 1999. Many congratulations from all of us.

## VACANCY AT HAT FOR A NEW ACCOUNTANT

### TECHNICAL & TRAINING ADVISOR

#### **HOLBORN ACCOUNTANCY TUITION LIMITED**

**(T/A THE HAT GROUP OF ACCOUNTANTS)**

**£60K (slight increase negotiable, dependent on the individual's experience)**

**LONDON**

HAT is a training consortium, providing an audit methodology and associated training and support to over 300 firms of accountants, from members of the Accountancy Magazine's top 50 to Sole Practitioners. Established for 40 years, we pride ourselves on providing a personal service to all of our clients and maintaining the highest level of technical knowledge in the areas of audit, financial reporting and associated compliance.

Due to our continued expansion we are now looking for a full-time Technical and Training Advisor. This client facing role is at the centre of the small and friendly HAT technical team and reports directly to the Managing Director. The successful candidate will have a significant degree of autonomy and will help provide the following services to our clients:

- Advice on our Technical Helpline covering UK GAAP and IFRS; Auditing Standards, Ethical issues, Company Law and specialist areas (including Charities, Pensions, SRA Accounts Rules and FCA);
- Carrying out quality control cold file reviews on audit and non-audit files and producing a detailed report and verbal debriefs for the practice;
- Preparing Quarterly Updates
- Presenting on Student Courses
- Presenting CPD Courses
- Carrying out engagement quality control reviews (EQCR)s and liaising with the practice to resolve any issues;
- Writing and updating Technical Manuals;
- Developing and writing CPD Courses to be presented by other members of the team;
- Developing IFRS support for HAT firms;
- Involvement with updating and maintaining HAT computerised audit documentation; and
- Other ad hoc duties as necessary.

As part of the role the successful candidate will have the opportunity to develop strong relationships with our key clients and help build and expand the business going forward with the ultimate aim of becoming a Director of the Company.

**Note that candidates will need to:**

- *Hold, or be eligible to obtain, a Practising Certificate with a CCAB body;*
- *Have good inter-personal skills, and be comfortable meeting with, and talking to accountancy firms;*
- *Be willing to visit client firms, which are located throughout Great Britain (although primarily within a 50 mile radius of London);*
- *Be able to present material in a confident and interesting manner and*
- *Be competent using IT, in particular, Microsoft Office products.*

**Anyone interested in this role should send their CV in strictest confidence to [ian@hataudit.demon.co.uk](mailto:ian@hataudit.demon.co.uk)**

## **ROOM HIRE AT HAT OFFICES**

Member Firms will be able to hire either the large or small meeting room at the HAT Offices by contacting [Rachelle@hatgroup.co.uk](mailto:Rachelle@hatgroup.co.uk)

The Small Room, which holds 6 people Board Room style, can be hired by members for £30 per hour, £70 per half day or £125 per full day. Non-member prices are £60 per hour, £150 per half day, £250 per full day.

The Large Room, which holds up to 15 people Board Room style can be hired by members for £40 per hour, £100 per half day, £185 per full day. Non-member prices are £70 per hour, £175 per half day, £350 per full day

Both rates include tea, coffee and biscuits. Lunch can be arranged at cost price.

## **SOCIAL EVENTS**

### **FORTHCOMING SOCIAL EVENTS**

Thursday 21 April 2016	HAT Quiz	Balls Brothers Wine Bar, City of London
Thursday 29 September 2016	HAT Bowling	Rowans Leisure Centre Finsbury Park

Details will be sent to all social representatives approximately two months before each event by Rachelle.

### **TEN PIN BOWLING**

This very popular event took place at the Rowans Leisure Centre, Finsbury Park on Thursday 10 September. Twenty two teams competed this year. The winners of the Ian Hart Memorial Trophy for the top team were holders Wilder Coe, with an impressive score of 691.



The Individual Winner was Chris Gent of the winning Wilder Coe team with a score of 169. The Runner Up was the same as last year, Tom Jefferies of Simmons Gainsford, with a score of 143. Thank you all very much for attending. Full team scores were as follows:

<b>POSITION</b>	<b>TEAM NAME</b>	<b>SCORE</b>
1	WILDER COE 1	691
2	LEWIS GOLDEN 1	572
3	SIMMONS GAINSFORD 1	551
4	SIMMONS GAINSFORD 2	522
5	FW SMITH RICHES 1	503
6	KBSP	470
7	WILDER COE 3	463
8	RNS ACCOUNTANTS	448
9	SILVER LEVENE 2	447
10	SHELLEY STOCK HUTTER 2	439
11	SHELLEY STOCK HUTTER 1	430
12	SILVER LEVENE 1	425
13	KAPLAN FINANCIAL	424
14	CBW 2	413
15	SHELLEY STOCK HUTTER 3	405
16	WILDER COE 2	384
17	SIMMONS GAINSFORD 4	383
18	CBW 1	381
19	LEWIS GOLDEN 2	379
20	FW SMITH RICHES 2	374
21	LEWIS GOLDEN 3	304
22	SIMMONS GAINSFORD 3	284

## HAT NEWSLETTER QUIZ

The winner of the £100 prize was Nicola Carver of F W Smith Riches & Co.

The answers to the Latin Plant Names were:

- |                 |                                |
|-----------------|--------------------------------|
| 1. PAPAVER      | ORIENTAL POPPY                 |
| 2. LIMNANTHES   | POACHED EGG PLANT / MEADOWFOAM |
| 3. CAMPANULA    | CANTERBURY BELLS / BELLFLOWER  |
| 4. GYPSOPHILIA  | BABY'S BREATH                  |
| 5. HEMEROCALLIS | DAY LILY                       |
| 6. DICENTRA     | BLEEDING HEART                 |
| 7. NICOTIANA    | TOBACCO PLANT                  |
| 8. BUDDLEIA     | BUTTERFLY BUSH                 |
| 9. LONICERA     | HONEYSUCKLE                    |
| 10. OENOTHERA   | EVENING PRIMROSE               |

### **THIS MONTH'S QUIZ FOR A SPECIAL £200 PRIZE:**

**For this Newsletter Quiz we have turned our thoughts to the RUGBY UNION WORLD CUP. We would simply like you to predict the top 4 countries. Points will be awarded for correct countries and correct positions. As this event is starting shortly, please send your answers in by 19.45 on Friday 18 September.**

Please e-mail [ian@hatgroup.co.uk](mailto:ian@hatgroup.co.uk) or send your answers to the HAT Office.

**GOOD LUCK !**

