

HAT

Group of Accountants

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NEWSLETTER

July 2017

Edited by: Ian Atkins

TECHNICAL UPDATE

Welcome to the Main Summer Newsletter of 2017. In this edition we take our first look at the new Money Laundering Regulations, which came into force on 26 June. We issued a Technical Memo on 10 July and covering its content in subsequent Technical Update Meetings. We will cover the changes fully in Quarter 4, which commences on 1 October. Once all the changes have been finalised we will issue a new HAT Anti Money Laundering Manual.

Just to remind you all that since I now work 4 days a week, Monday to Thursday, if you have a query outside of this time frame please contact another member of the HAT Team.

A reminder that the HAT Bowling is booked for Thursday 26 October at the usual venue in Finsbury Park. Ellie will send details out a month before the event. All of us at HAT wish you a good summer wherever you are.

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MONEY LAUNDERING REGULATIONS 2017

The [Money Laundering, Terrorist Financing and Transfer of Funds \(Information on the Payer\) Regulations 2017 \(the Regulations\)](#) have been laid before Parliament.

These Regulations replace the Money Laundering Regulations 2007 and the Transfer of Funds (Information on the Payer) Regulations 2007 with updated provisions that implement in part the Fourth Money Laundering Directive (MLD IV) and the revised Wire Transfer Regulation (WTR). The Regulations are accompanied by an explanatory note and transposition note, and came into force on 26 June 2017.

The Joint Money Laundering Steering Group (JMLSG) has published [revised guidance](#) on the prevention of money laundering and combating terrorist financing, which reflect the provisions of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations. The final revised guidance will be submitted to HM Treasury (HMT) for Ministerial approval.

Additionally, the FRC has launched a consultation on revised material to make auditors aware of their responsibilities under UK law with respect to money laundering. Its [Press Release](#) states:

“The existing material has been updated to take account of new legislation passed by the government to transpose the 4th EU Anti Money Laundering Directive into UK Law. The new regulations, The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 come into force on 26 June 2017.

The FRC has used the opportunity to change the format of the guidance provided to auditors – rather than having a stand-alone Practice Note, the FRC proposes incorporating the guidance as an appendix to ISA (UK) 250: Consideration of Laws and Regulations in an Audit of Financial Statements. By incorporating the guidance as an appendix to the standard, the FRC aims to make all relevant material to support auditors available in one place.

The FRC consultation will close on Friday 8th of September.”

HAT issued a Technical Memo on 10 July 2017 to provide initial guidance in this area regarding areas where immediate action is required. Separately, the HAT Anti-Money Laundering Procedures Manual will be updated and released once appropriate guidance has been finalised.

UPDATED GUIDANCE REGARDING PSC REGISTER

From 26 June 2017, there are changes to the regime for people with significant control (“PSC”), as has previously been advised.

The Department for Business, Energy and Industrial Strategy (BEIS) has [published the following updated materials](#) to take into account the widened scope of the PSC regime:

- Guidance for PSC over companies, societates europaeae, limited liability partnerships (LLPs) and ESPs;

- A summary guide for companies;
- Draft statutory guidance on the meaning of "significant influence or control" over companies in the context of the register of PSC;
- Guidance on the meaning of "significant influence or control" over ESPs; and
- Guidance for registered and unregistered companies, societates europaeae, LLPs and ESPs.

MAJOR PROJECTS

- HAT will update, and issue guidance on wording to be used in audit letters of engagement when applying the requirements of ISA (UK); and
- Once guidance has been finalised in respect of the Money Laundering Regulations 2017, the HAT Anti-Money Laundering Procedures Manual will be updated, and further guidance issued as to how the revised requirements will apply in practice.

AMENDMENTS TO ISA (UK)

The Financial Reporting Council ("FRC") has issued a revision of ISA (UK) 250 *Section A — Consideration of laws and regulations in an audit of financial statements*, and conforming amendments to other ISAs (UK), effective for audits of financial statements for periods commencing on or after 15 December 2017. Their [Press Release](#) states:

"The revisions, which are limited in scope, reflect changes made to the International Code of Ethics issued by the International Ethics Standards Board for Accountants (IESBA). These changes provide a framework to support reporting by accountants where they identify non-compliance with laws or regulations in the course of their work. The International Auditing and Assurance Standards Board (IAASB) made minor changes to align ISA 250 with the requirements of the revised Code.

The changes help to improve the clarity of the ISA (UK), for example, the definition of non-compliance has been amended to cover a broader range of instances that are contrary to the prevailing laws or regulations. This is supported by application material on laws and regulations that deal with fraud, corruption and bribery and money laundering, terrorist financing and proceeds of crime.

The FRC has also issued revised ISA (UK) 330 *The Auditor's Responses to Assessed Risks*, with conforming amendments to ISA (UK) 505 *External Confirmations*, also effective for audits of financial statements for periods commencing on or after 15 December 2017. The revisions have the effect of streamlining and integrating the guidance relating to obtaining bank reports for audit purposes into the auditing standards. Consequently, the FRC has withdrawn Practice Note 16 *Bank reports for audit purposes in the United Kingdom* from the date the revised standard is effective from. The templates for requesting bank reports will remain available for use on the British Bankers' Association website (now UK Finance), where an auditor wishes to obtain such a report."

EXTENSION OF LEGAL SERVICES PROVIDED BY ICAEW MEMBERS

It has been confirmed on the [economia website](#) that the Legal Services Board (LSB) has recommended to the Lord Chancellor that ICAEW's application to be a regulator and licensing authority of five reserved legal activities be approved. The Lord Chancellor has 90 days to decide whether or not to approve the application.

The reserved legal services (in addition to probate, for which ICAEW is already a regulator and licensing authority) are:

- Conduct of litigation;
- Rights of audience;
- Reserved instrument activities, (each restricted to taxation services only);
- Notarial services; and
- Administration of oaths.

UPDATE REGARDING PROPOSED AMENDMENT TO SRA ACCOUNTS RULES

The Solicitors Regulatory Authority ("SRA") has provided [feedback and further clarity](#) following a consultation to overhaul the SRA Accounts Rules, which states:

"We have therefore revised the definition to:

- Define the client money that must be held in client account;
- Define client money to include all monies paid in advance for fees and disbursements before a bill has been issued; and
- Provide an exemption so that where the only client money that is received is advance payments for fees and unpaid disbursements for which the firm is liable, that money does not have to be held in client account. This means that firms that only handle these types of client money do not need to operate a client account.

Our proposals for simplification have otherwise been well received, subject to some small changes in response to the feedback received (as explained in the Question by question analysis section) and the changes relating to the definition, the rules remain largely unchanged from the version upon which we consulted. We believe they will offer clear standards that the public can expect to be met while providing significant flexibility to firms.

However, we have made some changes to the rules as follows:

- We have introduced the term "regulated services" in the rules and glossary to clarify that the rules apply in relation to these;

- We have removed the reference to the firm's Compliance Officer for Finance and Administration (COFA) being jointly and severally liable with the firm's managers, for compliance (see rule 1.2). This emphasises the responsibility of the firm's managers for ensuring that the requirements in the Accounts Rules are embedded within the firm's systems. The COFAs responsibilities remain unchanged from the current position, and are set out separately in the new Code of Conduct for firms;
- We have introduced a rule exempting payments from the Legal Aid Agency (LAA) from being held in the client account; and
- We have removed the requirement for all firms that cease to hold client money to obtain a final accountant's report. We have instead introduced a rule that allows us to require a report if we think it is necessary in order to ensure that client money has been properly dealt with when a firm closes down a client account.

We are also proceeding with our proposals to allow solicitors to use TPMA's. This will provide additional flexibility through an alternative to running a client account. We will not impose any restrictions on the types of monies firms can hold in a TPMA, this will be for each firm to determine what is appropriate for them in discussion with their client. The current range of products is limited and we are keen to see more developed. Certainty as to the regulatory position is likely to encourage innovation in this section of the market, offering greater choice to firms and their clients.

We are developing a toolkit to support implementation of the new rules. We will work with stakeholders to develop the material, which will be launched well in advance of the changes. The new rules will come into force no earlier than autumn 2018, alongside the rest of the Handbook changes.”

Separately, the SRA has issued updated Draft Accounts Rules (which runs to only 7 pages) and a Draft Glossary for Principles Codes and Accounts Rules.

AMENDMENT TO FRS 101 REGARDING IFRS 16 ~ LEASES

The FRC has issued an [amendment to FRS 101](#), which provide certain disclosure exemptions in relation to IFRS 16 Leases.

IFRS 16 (which has not, as yet, been adopted in the EU) applies to accounting periods commencing on or after 1 January 2019

ACADEMIES ACCOUNTS DIRECTION

The [Academies Accounts Direction 2016 – 2017](#) has been published. Amendments are primarily technical (for example, removing details regarding transition to FRS 102, and highlighting that an Academy cannot “fillet” its financial statements), and as such, there are no practical changes which auditors of an Academy need to be aware of for the forthcoming accounting year end.

The HAT Academies Manual (August 2017) reflects these requirements and was released on 13 July 2017.

GUIDANCE ON MODERN SLAVERY REPORTING

CORE is a civil society coalition on corporate accountability.

For companies required to make reports in accordance with the Modern Slavery Act 2015, CORE has provided a [number of short guides](#), which are:

- **Recommended Content for a Modern Slavery Statement:**
Providing information on the six reporting areas covered by the TISC clause; key content of a slavery and human trafficking statement; and expectations beyond a company's first statement;
- **Engaging with Companies on Modern Slavery – A Briefing for Investors:**
This guidance document offers a rationale for investor engagement with companies on modern slavery and supply chain reporting, and suggests questions for investors to raise with companies that are required to report under the Act;
- **Tackling Modern Slavery through Human Rights Due Diligence:**
Explains the difference between human rights due diligence and audit, and provides advice to businesses on identifying risks in their supply chains; and
- **Modern Slavery Reporting: Weak and Notable Practice:**
A selection of weak and notable reporting practice from statements published to date. A random sample of modern slavery statements are reviewed according to the information they provide on the six reporting areas suggested in the Act.

Separately, the [Modern Slavery Registry website](#) hosts a central collection of all statements issued to date.

FINANCIAL REPORTING AND AUDITING IN IRELAND

Auditing / financial reporting in Ireland is changing, with effective dates, in many practical cases, identical to those which apply in the UK. Headline changes in Ireland include:

Details of change	Effective date
Adoption of EU Accounting Directive, leading to increased small company thresholds (€12m turnover / €6m gross assets / 50 employees) and amended disclosure requirements for small companies (via the Companies (Accounting) Act 2017), which means the adoption of FRS 102, Section 1A <i>[NB: Ability to file abridged accounts remain, although content is based on “filleting” ~ there is still a special auditors report on abridged accounts]</i>	Periods commencing on or after 1 January 2017, with the ability to early adopt for periods commencing on or after 1 January 2015 (for financial statements approved on or after 9 June 2017)
Revised Ethical Standards: the Ethical Standard for Auditors ~ Ireland, issued by IAASA <i>[Based on the FRC's Ethical Standard]</i>	Periods commencing on or after 17 June 2016, for reports signed on or after 1 February 2017
Revised ISAs: ISA (Ireland), issued by IAASA <i>[Based on the FRC's ISA (UK)]</i>	Periods commencing on or after 17 June 2016, for reports signed on or after 1 February 2017
Adoption of EU Audit Directive (via SI 312 / 2016) <i>[NB: Includes “applicable legal requirements” opinion in audit report]</i>	Periods commencing on or after 17 June 2016

The HAT Audit Manual ~ Eire has been updated to fully reflect the updated version of FRS 102 (September 2015), which includes Section 1A as applicable to smaller entities, as well as reflecting the amendments of the EU Accounting Directive and consequent changes to Company Law, the updated International Standards on Auditing (Ireland) ('ISAs') and the new IAASA Ethical Standard for Auditors ~ Ireland. The updated manual is dated "January 2016", to reflect the commencement date for accounting periods to which this Manual relates.

The amendments to the ISA's and the IAASA Ethical Standard for Auditors ~ Ireland mandatorily come into effect for accounting periods commencing on or after 17 June 2016, however the changes are available for early adoption and have therefore been reflected in this update. For any accounting period commencing on or before 31 December 2015, the HAT Audit Manual ~ Eire (January 2015) should be used.

Content of the HAT Audit Manual - January 2016:

This Manual reflects the following amendments and enhancements, in addition to fully reflecting the amended requirements of FRS 102, including Section 1A:

- Update to the materiality assessment form, to ensure better alignment with the requirements of ISA (Ireland) 320 and the expectations of the ICAEW;
- Updated audit report template wording to reflect the change in the auditor's responsibilities in respect to reporting on the Directors' Report and the new ICAI Technical Alert 02/2017;
- Updates to work programmes and text to reflect the updates to the ISA's and IAASA Ethical Standard for Auditors ~ Ireland;
- Updates to certain work programmes to include additional considerations in respect of the audit of financial instruments;
- Enhancing the layout of the consideration of those charged with governance and informed management at the planning stage; and
- Updating of the Going Concern form to better assess the appropriateness of disclosures given.

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 this year; please let us know if you have not received any of them.

Memo	Date	Subject
01/17	31 January 2017	FRS 102 Section 1A Example Financial Statements
02/17	13 February 2017	HAT Not for Profit Manual – January 2016
03/17	2 March 2017	HAT LLP Manual – January 2016
04/17	24 March 2017	Updates to HAT Manuals – January 2016
05/17	28 March 2017	HAT Audit Procedures Manual – March 2017
06/17	28 March 2017	HAT Practice Assurance Manual – March 2017
07/17	9 May 2017	Amendment to FRS 102 (May 2017) Directors Loans – Optional Interim Relief for Small Entities
08/17	19 June 2017	Filleting Micro Entity Financial Statements
09/17	10 July 2017	The Money Laundering, Terrorist Financing and Transfer of Funds Regulations
10/17	13 July 2017	HAT Charities Manual – June 2016
11/17	13 July 2017	HAT Academies Manual – August 2017

HAT MANUALS

Manual	Last Updated
SRA Accounts Rules 2011 Manual	May 2016
Anti Money Laundering Procedures Manual	October 2013
FCA Client Assets Reports Manual	January 2016
Property Agents' Client Money Assignments Manual	June 2016
ATOL Assignment Manual	September 2016
Groups Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015

Groups Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
Registered Social Housing Providers Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Pensions Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Charity Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Charity Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS ON OR AFTER 17 JUNE 2016	June 2016
Non Charitable Not for Profit Entities Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Non Charitable Not for Profit Entities Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
LLP Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
LLP Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
Audit Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Audit Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
Academies Audit Manual	August 2017
Audit Procedures Manual	March 2017
Practice Assurance Manual	March 2017

Non – Audit Assignment Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Non – Audit Assignment Manual THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
Audit & Accountancy Manual Ireland THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2015	January 2015
Audit & Accountancy Manual Ireland THIS MANUAL IS TO BE USED FOR ACCOUNTING PERIODS BEGINNING ON OR AFTER 1 JANUARY 2016	January 2016
Non Audit Assignment Manual Ireland	January 2016
Anti Money Laundering Manual Ireland	December 2012
Audit Procedures Manual Ireland	July 2012
Audit & Accountancy Manual Gibraltar	January 2016
Non Audit Assignment Manual Gibraltar	January 2016
Anti Money Laundering Gibraltar	December 2012
Audit Procedures Manual Gibraltar	March 2017

Please note that Manuals relating to accounting periods commencing before 1st January 2015 are no longer included in the above lists. Please refer to the January 2017 Newsletter if you require any of the earlier Manuals.

Due to the large number of Updates currently being processed, to ensure the Manual you are using is completely up to date, you can download at any time, from the Members Section of the HAT Website, the current version of the respective Manual.

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.

2017 COURSE PROGRAMME

Course	Date / Venue	Subject
D Course	31 July – 4 August 2017 Holiday Inn Norwich	Becoming an Effective Senior
A Course	14 – 18 August 2017 Central London	Introduction to Bookkeeping
B Course	21 – 25 August 2017 Central London	Introduction to Auditing
CA Course	13 – 15 September 2017 Central London	A Practical Introduction to UK GAAP
C Course	25 – 29 September 2017 Ipswich	Advanced Audit
E Course	31 October – 3 November 2017* Hydro Hotel Eastbourne	Becoming an Effective Supervisor

*** Delegates are normally invited to meet for dinner on the evening before the start of the course.**

CPD COURSE PROGRAMME

The following CPD Courses are running in 2017

Course	Speaker	Date
The future of Small Company Financial Reporting (excluding Micro Entities) 9.30 am – 1.00pm	Matthew Shaw	Tuesday 29 August 2017
Micro Entity Accounting and FRS 105 2.00pm – 3.30pm	Matthew Shaw	Tuesday 29 August 2017
Audit Planning Workshop 9.30am – 4.30pm	Simon Kettlewell	Wednesday 29 November 2017

LLP – Introductory/Refresher Course (including the new FRS 102 LLP SORP) 9.30 am – 1.00pm	Matthew Shaw	Tuesday 5 December 2017
Effective Audit Review 9.30 am – 4.30pm	Simon Kettlewell	Wednesday 6 December 2017
Fraud – Dealing with the Risk of Fraud adequately on Audit & Assurance Assignments 9.30 am – 1.00pm	Matthew Shaw	Tuesday 20 February 2018
Introduction to Pension Schemes / A Practical Guide 9.30am – 4.30pm	Andrew Jarvis	Wednesday 28 February 2018
Introduction to SRA Accounts Rules Assignments 9.30am – 4.30pm	Matthew Shaw	Wednesday 7 March 2018
Introduction to Charities 9.30am – 1.00pm	Matthew Shaw	Wednesday 14 March 2018

Please see the HAT website www.hatgroup.co.uk for new courses as they are released.

All of the above courses can be run at your office if it is more cost effective.

In addition, we also offer the following courses:

Skills Courses

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

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:

7 August 2017
4 September 2017
2 October 2017
6 November 2017
4 December 2017

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 £105 plus VAT per delegate for General Practitioner Members. (Non-members will be charged at £140 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 £80 plus VAT per delegate will apply to Members.

(Non-members will be charged at £110 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 Ellie 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

Caseware Automated Audit System Induction Courses:

14 August 2017
11 September 2017
9 October 2017
13 November 2017
11 December 2017

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 £75 plus VAT for Members and £105 plus VAT for Non Members.

2017 Dates:

Quarter 3	20 July 2017 & 21 September 2017
Quarter 4	16 November 2017 & 14 December 2017

Additional office quarterlies will be arranged subject to demand.

All Course Bookings can be made by telephoning or e-mailing HAT.

MANN OF MOORGATE EXAMPLE WORKING PAPERS

We have updated our example working papers case study 'Mann of Moorgate Limited' to reflect the updated HAT Audit Manual (January 2016). Although the case study is primarily designed to demonstrate how to use the HAT audit documentation rather than how to evidence the adoption of FRS 102, the revised case study does of course incorporate the requirements of FRS 102 where appropriate. It also provides completed examples of the updated HAT forms regarding team discussions, sample size calculation, going concern and subsequent events.

'Mann of Moorgate' can be downloaded free of charge by members by logging into the Members area at www.hatgroup.co.uk and opening the 'Example Working Papers (Mann of Moorgate)' folder. If you have any problems accessing this folder, please contact Ellie in the HAT office (ellie@hatgroup.co.uk).

EXAM RESULTS

Congratulations to the following students who have recently passed exams.

Professional Stage June 2017

AA

Student	Firm
Coral Smith	Barrons
Diana Koloyanova	Bourner Bullock
Tess Alexander	Carter Backer Winter LLP
Mustapha Smith	Carter Backer Winter LLP
Hannah Jeanne Demblon	Jeffreys Henry LLP
Woody Chiu	Kajaine Ltd
Richard Cooper	Lewis Golden LLP
Laven Sivarajah	Lewis Golden LLP
Hugo Tyers	Lewis Golden LLP
Jennifer Hill	Sayers Butterworth LLP
Abdul Vardala	Shelley Stock Hutter LLP
Matthew Hayes	Simmons Gainsford LLP
Bradley Smith	Simmons Gainsford LLP
Daniel Langdale	Wilder Coe Ltd
James Doku	Wilder Coe Ltd

TC & FAR

Student	Firm
Ellen Larkin	Beavis Morgan LLP
Jacob Scotland	Beavis Morgan LLP
George Bartlett	Cox Costello & Horne
Josh Bungard	Cox Costello & Horne
Edgar Aperghis	FW Smith Riches & Co
Will Chamberlain	Lewis Golden LLP
Amelia Randall	Lewis Golden LLP
William Goodier	Rawlinson & Hunter
Kathryn Harrison	Rawlinson & Hunter
Ashley Goulding	Sayers Butterworth LLP
Joseph Doherty	Shelley Stock Hutter LLP
Hannah Hurley	Shelley Stock Hutter LLP
Pierce Bennett	Simmons Gainsford LLP
Ben Caswell	Simmons Gainsford LLP
Matthew Parry	Simmons Gainsford LLP
Saul Kelion	Wilder Coe Ltd
Sam Jeater	WMT LLP

AA & FAR

Student	Firm
James Jefferies	Duncan Sheard Glass

AA, FAR & TC

Student	Firm
Angus Mandale	Alwyns LLP
Nicholas Roberts	Duncan Sheard Glass

TC

Student	Firm
Isobel Cosgrove	Rawlinson & Hunter

FAR

Student	Firm
Danny Atkins	FW Smith Riches & Co
Matthew Woodcock	KBSP Partners LLP
Sam Durman	Lewis Golden LLP
Alistair Fraser	Simmons Gainsford LLP

BPT, BS & FM

Student	Firm
Agata Bajniuk	Carter Backer Winter LLP
Helena Kang	Lewis Golden LLP
Hamish Van Gruisen	Lewis Golden LLP
Bryony Hall	WMT LLP
Carl Palin	WMT LLP
Neha Khan	Simmons Gainsford LLP
Bethany Nugent	Sayers Butterworth LLP
Jack Vile	Venthams
Olivia Law	Venthams

BPT & BS

Student	Firm
Tristan Lee	Bourner Bullock
William Walker	Duncan Sheard Glass
Rebecca Attwood	Venthams

BPT & FM

Student	Firm
Sufiyan Haji	Simmons Gainsford LLP

BS & FM

Student	Firm
William Walker	Duncan Sheard Glass
Mark Gallacher	Rickard Luckin
Shannon Farrell	Simmons Gainsford LLP

BS

Student	Firm
Jahansher Akbar	Jeffreys Henry LLP
Lucy Golding	Meyer Williams

TC & FM

Student	Firm
Amalina Zakri	Jeffreys Henry LLP
Edward Whiffin	Rickard Luckin

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 Ellie, in order to include them in the newsletter.

FIRMS NEWS

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

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 Ellie@hatgroup.co.uk

The Small Room, which holds 6 people Board Room style, can be hired by members for £35 per hour, £95 per half day or £190 per full day.

The Large Room, which holds up to 24 people Board Room style can be hired by members for £70 per hour, £190 per half day, £380 per full day.

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

SOCIAL EVENTS

FORTHCOMING SOCIAL EVENTS

Thursday 26 October 2017	HAT Bowling Night	Finsbury Leisure Centre
Thursday 3 May 2018	HAT Quiz	Balls Brothers Wine Bar

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

HAT NEWSLETTER QUIZ

The winner of the £100 prize for our Athletics & Para Athletics Quiz was Sean Powell of Rickard Luckin.

The answers were as follows:

- | | |
|----------------------|---------------|
| 1. ANITA WLODARCZYK | POLISH |
| 2. RENAUD LAVILLENIE | FRENCH |
| 3. LEILA ADZHAMETOVA | UKRAINIAN |
| 4. CHARL DU TOIT | SOUTH AFRICAN |
| 5. KENENISA BEKELE | ETHIOPIAN |
| 6. JASON SMYTH | IRISH |

- | | |
|----------------------------|---------------|
| 7. WAYDE VAN NIEKERK | SOUTH AFRICAN |
| 8. DAVID BLAIR | AMERICAN |
| 9. LEINIER SAVON PINEDA | CUBAN |
| 10. MARY JEPKOSGEI KEITANY | KENYAN |

For our latest quiz and the £100 prize, we thought with the World Athletics due to commence soon in London, we would ask you to solve the following anagrams of the various Athletics events:

1. UP VETO ALL
2. JET PLUM RIP
3. THEN HAT LOP
4. JOHN RIVET LAW
5. CLAW RAKE
6. CHEESES PLATE
7. HAM NO ART
8. WORM MATH HER
9. HELD CAT NO
10. LED RUSH



Please e-mail ian@hatgroup.co.uk or send answers in by 5pm on **Thursday 31 August**.

GOOD LUCK !