



Your first choice  
for accountancy



Apprenticeships

# Contents

Why employ an accounting apprentice?	4
Why Accountancy Learning?	5
Who makes the best accounting apprentices?	7
What accounting apprenticeships are available?	9
Recruiting Apprentices & the Talent Programme	10
How is the apprenticeship delivered?	12
Accounts/Finance Assistant (Level 2 Apprenticeship)	15
Assistant Accountant (Level 3 Apprenticeship)	18
Professional Accounting Technician (Level 4 Apprenticeship)	21
Accountancy/Taxation Professional (Level 7 Apprenticeship)	24
Assessment of AAT apprenticeships	28
What is “off-the-job training”?	29
Apprenticeship costs and funding	30
Safeguarding and Prevent Regulations	31
Other options - Distance Learning courses	32
Want to take the next step?	34



## **The key USP of Accountancy Learning is their ability to manage the end-to-end process**

The key USP of Accountancy Learning is their ability to manage the end-to-end process, both on behalf of the University and the apprentice, with maximum clarity and efficiency. That starts with the initial conversation, through selection, and to qualification. The up-front selection process testing also means we're able to ensure we have a fully committed list of candidates prior to interview, meaning the candidates who aren't fully committed are removed from the process.



**Joe Titler**

University of Plymouth

# Why employ an accounting apprentice?

As an employer you have lots to gain from hiring and training an accounting apprentice including:

- Addressing short and medium term skill shortages by recruiting and training talented individuals who can develop into the senior managers and partners of the future.
- Creating a dynamic and productive team that help your business to thrive.
- Supporting existing employees by bringing an extra pair of hands into the workplace to keep on top of the workload.
- Retraining (and retaining) existing employees to gain new skills and qualifications in accountancy.
- Accessing funding to assist with apprenticeship training costs.
- Releasing you from day to day tasks so that you have more time to work on your business.

Hiring graduates or experienced accounting professionals can be costly, time - consuming and difficult where the availability of such individuals is in short supply. Also, over the last few years a lot of very able candidates have chosen NOT to go to university but to “earn while they learn” and pursue an apprenticeship immediately after leaving school.

Many employers are now hiring accounting apprentices as a long term, viable option to give them the support, skills and employee development that their business and accountancy practices need.

Accountancy Learning can recruit and train accounting apprentices and help to develop your accountancy stars of the future.



# Why Accountancy Learning?

We are passionate about delivering the best quality AAT and ACA apprenticeship training to our students. Our tutors are all qualified to AAT and/or ACA/ACCA level and have extensive accounting experience gained from industry, accountancy practice and in some cases both! They provide apprentices with the practical and technical support they need to succeed in their training.

For AAT and ACA apprentices based in the South West, we have training centres in Taunton, Exeter, Plymouth and Falmouth, enabling students to 'drop-in' for face to face sessions with a tutor.

For AAT apprentices across the rest of the country, we provide remote training and support through our online training modules and MS teams. The use of MS Teams allows them to still attend day release sessions, but remotely.

In addition to accountancy apprenticeship training, we also offer AAT bookkeeping and accounting qualifications as distance learning courses. Please refer to **page 10**. Our recent (and first ever!) Ofsted inspection rated us as a 'Good Provider', which we are immensely proud of. The full report can be seen on the **Ofsted website** here:

<https://reports.ofsted.gov.uk/provider/33/1276444>.



## More than just apprenticeship training

We pride ourselves on training, supporting and developing today's apprentices into tomorrow's qualified accountants. A number of our previous apprentices are now employers and we are training their apprentices! However, we do so much more than training including:

### Free apprenticeship consultation

- We help employers to identify the skill gaps in their current workforce, create job specs and provide advice on the type of roles you need.

### Free recruitment

- We help employers to advertise, screen, and arrange telephone interviews so that you are provided with a list of good quality accounting candidates.

### Free Talent Programme

- We take the recruitment stage one step further and ensure that employers are presented with only those serious about starting a career in accounting whilst also showing aptitude through our unique online test.

Further details about our Talent Programme can be found on page 10.

Our recruitment and Talent Programme services are **FREE**, providing the apprentice is enrolled onto one of our apprenticeship programmes. Our aim is to help employers dramatically reduce the time, and stress of recruitment whilst demonstrating the many benefits of hiring apprentices and how they will be an asset to any business.

# Who makes the best accounting apprentices?

Our experience has shown that having an aptitude for accounting and a proactive attitude to learning are the key ingredients to successfully completing an apprenticeship.

## Accounting aptitude and attitude testing

At Accountancy Learning we go above and beyond using the standard entry requirements for apprenticeships. In order to give the apprentice and the employer the best possible opportunity to maximise the programme we have developed an enviable reputation for attracting and producing first class accounting apprentices. We do this by:

1. Getting all candidates that we recruit to complete our short online bookkeeping course, **The Bookkeeping Aptitude Test**. Only candidates who score 90% or above progress onto the next stage of our recruitment and training process.
2. Getting these candidates to complete our introduction to bookkeeping course, **The Balancing Act**. This can be done as part of their induction process or during their probation period (we can also include it with the Level 3 Assistant Accountant Apprenticeship). Whilst undertaking the course, not only is the student's accounting knowledge tested (and marked) but the online aspect of the course enables us to monitor the student's attitude towards learning and progressing their studies.
3. Assigning all apprentices a personal tutor who will provide training, support and guidance throughout the apprenticeship. Tutors will provide regular feedback to the employer on how the apprentice is progressing and if additional support or training may be required.

## Entry routes to an apprenticeship

Accountancy apprentices come from a variety of different backgrounds. The majority of our apprentices are recruited directly by our employers who then approach us to deliver the apprenticeship. Where we are involved in helping them recruit new apprentices, we listen to the needs of the employer and then aim to match those needs with likeminded apprentices. Typically we source apprentices who are:

- School leavers (must be 16 years or over).
- People returning to work.
- Existing employees for whom the accountancy apprenticeship would allow them to learn significant new skills and behaviours and develop their role in the office.

There is no maximum age limit for apprentices, but apprentices must not be in full-time education and be employed for a minimum of 30 hours per week. An apprenticeship must last a minimum of 372 days. If they are employed for less than 30 hours, this duration must be increased, pro-rata.





# What accounting apprenticeships are available?


We deliver accounting apprenticeships from foundation AAT qualifications up to Chartered Accountant professional qualifications. These include:

- Accounts/Finance Assistant Apprenticeship (**Level 2 AAT**)
- Assistant Accountant Apprenticeship (**Level 3 AAT**)
- Professional Accounting Technician Apprenticeship (**Level 4 AAT**)
- Accountancy/Taxation Professional Apprenticeship (**Level 7 ACA**)

## Which level of apprenticeship is appropriate?

The accounting apprenticeships we offer provide an excellent opportunity for apprentices and employers to benefit from our structured training and development programmes. Depending on the needs of the employer and/or the qualifications and experience of the student, our apprenticeship programmes allow entry to whichever level is most suitable, whilst also allowing for progression between levels. In doing so, apprentices can work their way up to achieving the AAT professional qualification (Level 4) and, if they desire, can progress further to become a Chartered Accountant (Level 7 ACA qualification).

Using Accountancy Learning's unique **Talent Programme** we work closely with both employers and candidates to identify their needs and the level of apprenticeship which best meets their needs. We can then successfully 'match' like-minded employers and future apprentices.

Further education and skills inspection report	
	
<b>Inspection of Accountancy Learning Ltd</b>	
Inspection dates:	5–7 October 2021
<b>Overall effectiveness</b>	<b>Good</b>
The quality of education	<b>Good</b>
Behaviour and attitudes	<b>Good</b>
Personal development	<b>Good</b>
Leadership and management	<b>Good</b>
Apprenticeships	<b>Good</b>
Overall effectiveness at previous inspection	Not previously inspected

# Helping you Recruit Apprentices

Many of you will have an established recruitment programme. However, we can provide the following support to employers, if, and when, needed. All of the support below is provided free to clients who use, or plan to use, us for their apprenticeship delivery.

- We can post your vacancy on the Recruit an Apprentice website.
- We have a vacancy template and will work with you to tailor it to your specific job requirements and to fully promote the opportunities it offers.
- We can also discuss with you the various apprenticeship levels and which will suit your job requirements most effectively.
- We can advise on other channels for promoting your vacancy.
- We can help you screen applicants against a set of selection criteria agreed with you.
- Once you have selected a short list of candidates, we can provide them with access to our Bookkeeping Aptitude Taster Course and Test. This is a very short on-line bookkeeping self-study course that can be completed in about 5 hours. It includes an end of course test which can be submitted for marking.

We can agree with you a “pass mark” that you consider acceptable to enable progression to the next stage of your recruitment process.

## Testing Aptitude as well as Attitude

As well as testing “aptitude” for accounting/bookkeeping, we find it also tests “attitude”. Our experience is that some candidates can’t be bothered to complete it and therefore vote themselves off the recruitment path!

- If you wish, we can also perform 1st interviews, on a remote basis on Teams.
- Once you have selected a candidate, we will liaise with you to complete their enrolment form and skill scan to get them started on their apprenticeship at a time and date to suit you.
- We will also discuss with you a course duration to suit the academic background of the candidate and any relevant prior experience or skills that they have.

Our recruitment support is **FREE**, providing the apprentice is enrolled onto one of our apprenticeship programmes.



# How is the apprenticeship delivered?

This is a blended programme of learning. Our Level 2 materials comprise online interactive presentations with voice-overs and plenty of practice activities. At Levels 3 and 4 we introduce more traditional study manuals alongside the online materials.

We also run “Drop-in” tutor supported sessions at our venues in Falmouth, Plymouth, Exeter and Taunton. Some of our apprentices attend every week for the whole day, some for half a day, and some as and when they need to. Because of the distances involved, some study from their offices. We aim to be as flexible as possible to fit in with the daily demands of employers and apprentices.

Where apprentices don’t attend the drop-in sessions on site, they should attend the MS Teams drop-in sessions with their tutor each week. This enables their personal tutor to maintain regular contact in order to monitor progress and provide any tutor support required.

Tutors are also available throughout the week to answer questions by email or phone and to mark progress tests and give feedback.

In addition, our tutors will carry out progress review sessions with the apprentice and the employer throughout the duration of the apprenticeship to keep the employer up to date with how their apprentice is getting on.



## Apprenticeship key points

- The programme is effectively “Roll-on-Roll-off”, meaning the apprenticeship can start at any time throughout the year, not just September.
- An apprenticeship is only eligible for funding if the apprentice will be acquiring significantly new skills during their apprenticeship.
- Apprentices must be provided a minimum of 6 hours per week from their paid hours for off-the-job training (This used to be called “The 20% rule”)
- All AAT Apprenticeships must last at least 372 days.
- If the apprentice works less than 30 hours a week, the apprenticeship duration will need to be increased pro-rata.

## Off-the-job training

It is a government requirement that 6 hours per week of an apprentice’s paid working time must be spent on off-the-job training (OTJT). Apprentices will need to maintain, and submit, a weekly log of OTJT so we can help them meet this requirement. If the apprentice works for less than 30 hours per week, the OTJT requirement is for 20% of paid working time. OTJT can be achieved in a variety of ways. Please refer to page 17 for how you can achieve this requirement with the minimum of disruption.

As a guide, the period in which each apprenticeship level should be completed is:

- Accounts/Finance Assistant Apprenticeship (Level 2) - 13 to 15 months.
- Assistant Accountant Apprenticeship (Level 3) – 13 to 19 months (dependant on how much Level 2 learning is required).
- Professional Accounting Technician Apprenticeship (Level 4) – 15 to 18 months.
- The Accountancy/Taxation Professional Apprenticeship (Level 7) - 3.5 to 4 years.

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**I have grown exponentially, both in technical skills as well as theoretical knowledge.**

Accountancy Learning has made it easy for me to gain knowledge and skills that I can apply in my day-to-day job as a preparer of various financial statements.

By following my AAT apprenticeship with Accountancy Learning, I am able to set my own pace when planning in exams while having my tutor to rely on if I run into any difficulties grasping the learning material. In the last 18 months I have completed AAT Level 3 with a distinction, and I have progressed on to Level 4.

Being able to apply my knowledge gained while studying in my job helps me consolidate the new knowledge, helping both within my studies and my job performance.



**Symon Carlson**

AAT Apprentice

# Accounts/Finance Assistant (Level 2 Apprenticeship)

## Who is this suitable for?

The Level 2 Apprenticeship in Accounting is suitable for anyone with little or no prior experience in an accounts function. It is therefore a natural entry point for school leavers or for those currently working in an accounts role with limited or no knowledge of double entry bookkeeping.

Apprenticeships are all about the development of knowledge, skills and behaviours relevant to an accounting role. For Level 2, it is expected that the accounting apprentice will undertake the following duties during their apprenticeship.

### Q2022 units for Level 2

- Introduction to Bookkeeping
- Principles of Bookkeeping Controls
- Principles of Costing
- The Business Environment (Synoptic)

### Expected Duties for this Apprenticeship

1. Be aware of the organisation's needs and activities and their impact for accounting and finance
2. Identify, collate and process financial and accounting data from primary sources such as business records
3. Examine financial and accounting data to identify issues with quality and reliability as instructed and in accordance with guidance
4. Rectify errors in financial and accounting data, escalating problems beyond their remit as appropriate
5. Reconcile transactional data to minimise the chance of errors in financial and accounting outputs such as sales and purchase invoices, sale and purchase orders, bank statements and payroll
6. Plan and review workloads with supervisor to ensure best use of time to complete allocated tasks efficiently.
7. Communicate with internal and external stakeholders using appropriate methods and professional language. Examples may include letters, 'phone, face-to-face, e-mail, video call, online chat functions etc
8. Use financial and accounting software packages to input and manage data safely and securely in line with organisational instructions
9. Provide support to team members to help ensure that financial and accounting activities are carried out within expected timescales and quality expectations
10. Keep up to date with developments to enhance relevant skills and take responsibility for own professional development

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## AAT Foundation (L2) Certificate in Bookkeeping

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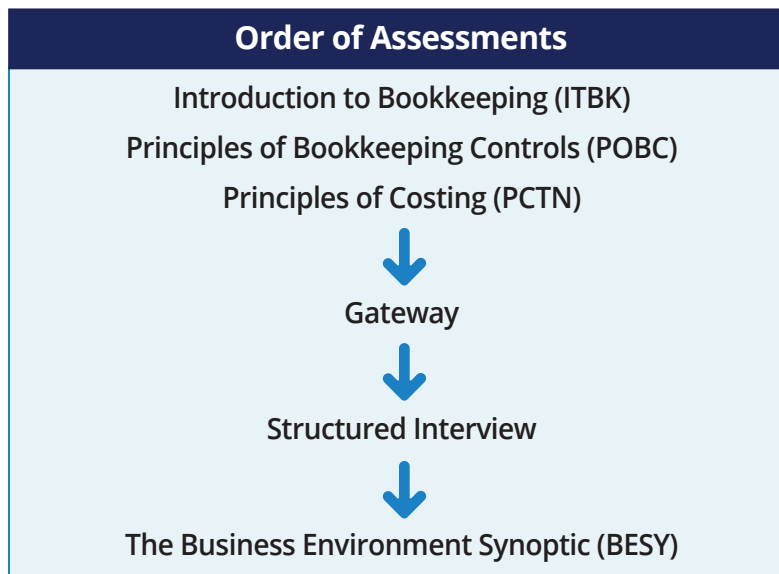
The Level 2 Apprenticeship has a mandatory qualification element, which in our programme is the AAT Level 2 Certificate in Accounting. The assessment of the apprenticeship is by an End Point Assessment (EPA) that comprises:

1. Structured Interview
2. Business Environment Exam

### Business Environment Synoptic Exam (BESY)

The previous version of this standard had an in-tray exercise as part of the EPA. This has now been dropped and replaced by BESY.

Although part of the AAT Level 2 Certificate in Accounting, apprentices are only able to sit BESY after they have sat the Structured Interview.





## Preparation for the Structured Interview

The Structured Interview (SI) will be performed on-line by an AAT Independent Assessor. The interview must last for 60 minutes and will consist of at least 6 questions. Follow up questions are allowed where clarification is needed. It is essential that the apprentice is in a quiet room, on their own and free from distractions and influence.

The SI is a method of assessing how much knowledge and practical experience the apprentice has gained over the apprenticeship.

The apprentice must show a significant level of understanding on every question in order to pass. The interview will be graded Fail, Pass or Distinction.

## What else is required?

There is no longer a requirement to submit a portfolio to the AAT to support the Structured Interview (SI).

However, in order to allow the apprentice to properly prepare for the SI and be able to refer to their actual work experience when answering the Assessor's questions, we will expect apprentices to prepare a small portfolio, mapping their workplace reflections and evidence to the Knowledge, Skills and Behaviours covered by the assessor's questioning.

# Assistant Accountant (Level 3 Apprenticeship)

## Who is this suitable for?

The Level 3 Apprenticeship has been designed for those who will be carrying out routine financial activities and support for businesses and organisations of all types and sizes.

This could be someone who is progressing from the Level 2 Accounts / Finance Assistant Apprenticeship. Alternatively, it could be someone with a solid academic background who will be working in a Level 3 role (e.g. preparing month / year end accounts).

## The apprenticeship structure

The Level 3 Diploma in Accounting is now a Mandatory element of the Level 3 Assistant Accountant Apprenticeship and therefore must be successfully completed before Gateway and sitting the End Point Assessment (EPA). The EPA consists of:

- An open-book 40 question multiple choice knowledge test, with 150 minutes available to complete it.
- A Professional Discussion undertaken with an AAT Independent Assessor. This will be performed remotely on the AAT SEPA portal and should last 60 minutes.

## Preparation for the Knowledge Test

In order to successfully complete the Knowledge Test, apprentices need to have a thorough understanding of the underpinning knowledge included in the syllabus of the Level 3 Diploma in Accounting. 25% will be multiple choice style questions and 75% calculation based questions, for a scenario based on 4 listed themes, namely: Professional Standards and Ethics; Digital and Data Security; Financial Investigation and Queries; Financial Statements and Bookkeeping.

### Q2022 Units for Level 3

- Financial Accounting: Preparing Financial Statements
- Tax Processes for Businesses
- Business Awareness (includes Ethics for Accountants & Spreadsheets for Accounting)
- Management Accounting Techniques

### AAT Level 2 Certificate in Bookkeeping Unit Titles

- Introduction to Bookkeeping
- Principles of Bookkeeping Controls

## AAT Apprenticeships

Many of our apprentices in accounting practice need to achieve a solid grounding in double entry bookkeeping but don't need to spend a year completing this via the Level 2 Apprenticeship. They will then simply complete the two units from the Level 2 Certificate in Bookkeeping. Some complete our bookkeeping induction course, The Balancing Act, as well as, or instead of, this.

### Preparation for the Professional Discussion

The Professional Discussion entails a one hour discussion with an AAT Independent Assessor. This will be performed remotely via the AAT's online video portal. It is not a test, it is a method of assessing how much practical experience the apprentice has undertaken over their apprenticeship and covers the following accounting duties:

#### Expected Duties for this Apprenticeship

1.	Assist with monthly and year end reporting of financial and accounts information. This will include the timely collation of data from a range of sources
2.	Maintain financial and accounting records including the timely collation of data from a range of sources
3.	Safeguard against suspicious activities for example anti-money laundering,
4.	Assist with the compilation of accounting and financial records
5.	Deliver financial and accounting information and data to stakeholders
6.	Assist in the maintenance and use of digital systems
7.	Use digital systems safely to ensure that the cyber security of the organisation is not compromised, and data handling legislative requirements are met
8.	Undertake Continuous Professional Development by keeping up to date with relevant statutory obligations and procedural best practice
9.	Collaborate with people both internally and/or externally with a commitment to professional and ethical standards

In order to support this discussion, apprentices will be required to prepare a Portfolio during their apprenticeship.

### Apprenticeship enhancements

To support the development of the above knowledge, Skills and Behaviours in the workplace, we have added further elements to our programme. These include providing access to a range of on-line learning materials designed to support the needs of the apprentice's role and their workplace and which assist in the development of their personal, leadership and management skills, helping them to become rounded accountants and not just technicians.



Accountancy Learning have been supporting my apprentice for the last three years while she has been studying for AAT accountancy qualifications. In that time the Accountancy Learning Team gave both my apprentice and myself all the guidance, advice and moral support we needed on our journey and this resulted in passes for 2 levels of AAT exams. Thank you Accountancy Learning we could not have done it without you!

We are very grateful to Simon and his team who always gave us the right level of direction and encouragement and freely shared their high level of expertise in nurturing my student through the maze of learning modules. Help was always on hand when needed and the online support was particularly useful if we encountered any problems.

The learning timetable was individually structured to fit in with our requirements and regularly reviewed and revised. When the going got tough particularly towards the end, the team pulled out all the stops to get my student over the finishing line.

I would be happy to recommend Accountancy Learning to anyone considering studying for Accountancy qualifications. Not only did my apprentice gain good exam passes I also learnt a few extra skills along the way

**April Mart**  
Managing Director,  
ADM Finance Ltd



# Professional Accounting Technician (Level 4 Apprenticeship)

## Who is this suitable for?

The Professional Accounting Apprenticeship would be suitable for anyone progressing from the AAT Level 3 Assistant Accountant Apprenticeship, or anyone who holds an equivalent qualification. It may also be relevant to those with extensive practical experience but no formal accounting qualifications.

It is important to note that an apprenticeship is only eligible for funding if the apprentice will be acquiring significantly new skills during their apprenticeship. Therefore it might be relevant to an experienced person planning to take on a new role and/or additional responsibilities. However, it won't be appropriate for someone who simply wants a qualification to reflect their existing skills.

## The apprenticeship structure

The assessment of the apprenticeship is by an End Point Assessment (EPA) that comprises:

1. The AAT Synoptic Exam and
2. A Professional Discussion or a Written Statement

## Preparation for the Synoptic Exam

In order to successfully complete the Synoptic Exam, apprentices need to have a thorough understanding of the underpinning knowledge and this will normally be achieved by completion of the Level 4 Diploma in Accounting.

This includes the units opposite:

### Q2022 Units for Level 4

- Drafting and Interpreting Financial Statements
- Applied Management Accounting
- Internal Accounting Systems & Controls

### Optional Papers:

- Business Tax
- Personal Tax
- Audit & Assurance
- Cash & Financial Management
- Credit & Debt Management

## AAT Apprenticeships

**Optional units** – students must complete 2 of the optional units to achieve the AAT qualification, but it may be useful for them to undertake more. For example by completing External Auditing students will be exempt from the ACA Assurance module, whilst undertaking Personal Tax and Business Tax will give them exemptions from the ACA Principles of Taxation module.

The optional units are not tested in the Synoptic Exam but we would expect those optional subjects chosen to be undertaken at work and cross referenced in the portfolio to the Skills included in the apprenticeship standards.

### Preparation for the Professional Discussion/Written Statement

As with Level 3, the Professional Discussion entails a one hour discussion with an AAT Independent Assessor. This will be performed remotely via the AAT's online video portal. The discussion is recorded and is subjected to a review by a 2nd assessor, who will form their own assessment of the candidate's competence. As an alternative to the Professional Discussion, apprentices can elect to submit a Written Statement of between 2,000 to 3,000 words. These are not tests, they are methods of assessing how much practical experience and competence the apprentice can evidence over their apprenticeship and they cover the following Skills and Behaviours:

Skills	Behaviours
1. Analysis	8. Adaptability
2. Communication	9. Adding Value
3. Leadership	10. Ethics and Integrity
4. Planning and Prioritisation	11. Proactivity
5. Produces Quality and Accurate Information	12. Professional Scepticism
6. Team Working and Collaboration	
7. Uses Systems and Processes	

Unlike Level 3, it will not be graded, it will simply be a Pass or Fail.

In order to support this Professional Discussion/Written Statement, apprentices will be required to prepare a Portfolio during their apprenticeship. This will consist of a series of Journals, reflecting on the development of these “significantly new skills and behaviours” and application of the related knowledge over the apprenticeship.

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AAT Apprenticeships

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These Journals will be cross referenced to the detailed learning outcomes. The Portfolio will also contain examples of the work being described in the Reflective Journals, suitably redacted, and to which they can be cross referenced.

The same 20% off-the-job-training rules apply as for Level 3 (6 hours per week during paid working time). The critical aspect to consider prior to commencement of the apprenticeship is whether or not “significantly new skills” will be acquired during the apprenticeship and that these should tie in with the Knowledge, Skills and Behaviours set out in the Standards (and shown above).

### Apprenticeship enhancements

In order to support the development of the above Knowledge, Skills and Behaviours in the workplace, we have added further elements to our programme. These include providing access to a range of on-line learning materials designed to support the needs of the apprentice’s role and their workplace and which assist in the development of their personal, leadership and management skills, helping them to become rounded accountants and not just technicians.



# Accountancy/Taxation Professional (Level 7 Apprenticeship)

## Who is this suitable for?

The Level 7 ACA Apprenticeship would be suitable for anyone progressing from the Professional Accounting Technician Apprenticeship, or anyone who already holds an AAT Level 3, Level 4 qualification or equivalent. It may also be relevant to those with extensive practical experience (but no formal accounting qualifications) or to a graduate.

Those with no existing accounting qualifications beyond Level 3 will receive no exemption from any of the ACA exams. Those with AAT Level 4 receive at least three exemptions depending on which optional units studied. Graduates with a relevant degree may receive exemptions too.



NB: Unlike our AAT Levels 2, 3 and 4 Apprenticeships, our Level 7 ACA Apprenticeship is not available on a remote basis as the programme is built around traditional classroom teaching in the South West, with comprehensive remote support by the personal tutor in-between the classroom sessions.

## What do we offer in our ACA apprenticeships?

### Taught and Revision Sessions in the South West:

- Courses will be delivered as close to the majority of attendees as possible. Our schedule includes delivery in Exeter, Plymouth, Okehampton and Newton Abbot.
- No need for students to stay away from home if their personal circumstances make this difficult or they just don't want to.
- Students may join scheduled classes virtually if needed.

### Experienced tutors teaching professional and advanced levels

- Our trainers are all experienced Level 7 tutors, having taught with us and other national and international training providers over many years.
- Our trainers have experience with marking real Level 7 exams.
- Apprentices are allocated a personal tutor who is a qualified accountant. The personal tutor helps apprentices to identify relevant work experience to help meet the 52 professional development skills and behaviours. Employers will still need to approve the ACA training file to verify that the work experience is genuine, but the help with drafting will save employees and their employers time.

### Smaller class sizes

- A more personal teaching experience.
- Quality time between students and their tutor.
- One-to-one tutorials are available to supplement classroom time

### Off-the-job-training

- We recognise the huge amount of learning undertaken in the workplace so we do not require additional days out of the office or additional assignments for the sake of building up off-the-job-training hours.



## AAT Apprenticeships

## Timing and duration

- Smaller class sizes allow students and employers to have a say on the timing of classes. We avoid classes in December and January when offices are busy.
- Students can join the programme at any time during the year. We adjust individual learning plans accordingly.
- We work towards sitting one exam in each of the March, June and September sittings. Sitting one exam at a time is more manageable for many students.
- The December sitting is left free to give breathing space.
- Courses are not necessarily squashed into the three months between sittings. Some people need more time to absorb the syllabus and prepare for their exam. The two tax papers and FAR typically have five month durations given the size of their syllabi.
- The advanced Case Study is attempted after Corporate Reporting and Strategic Business Management to reduce the pressure at the advanced stage.

## ACA CTA joint programme

We offer the option of undertaking the ACA CTA Joint Programme. In essence this swaps the Business Planning: Taxation unit from the ACA Professional Level with the CTA Taxation of Owner Managed Business and then, subsequent to completing the apprenticeship, completing two further CTA papers. The papers undertaken after the apprenticeship are not funded. We use market leading Tolley to deliver the CTA element of the apprenticeship.



After two years of unemployment, I began a government-funded kickstart role in finance administration. Following the initial six-month contract, I was retained full-time and took on more responsibilities.

Despite a heavy workload, I committed to training and achieved AAT Level 2. Moving onto Level 3, the support from my tutor, Clare, has been invaluable, surpassing my previous educational experiences. Clare's guidance has boosted my confidence in the industry. I'm eager to start Level 3 in May 2023, grateful for the experience provided by Accountancy Learning.

**Daniel McAreavey**  
AAT Apprentice

# Assessment of apprenticeships

## Assessment of the AAT apprenticeship

Assessment of our AAT Apprenticeships is by an “End Point Assessment”. Under our programme, this will include two elements:

**Level 2: Business Environment Exam**  
**Level 3: Knowledge Assessment**  
**Level 4: Synoptic Exam**

**A structured interview, Professional Discussion or a Written Statement Based on the knowledge, skills and behaviours developed in the workplace over the period of the apprenticeship**

Further details of the key learning points from the different AAT apprenticeship levels can be found on the following pages:

- Accounts/Finance Assistant Apprenticeship (Level 2 AAT) – page 15
- Assistant Accountant Apprenticeship (Level 3 AAT) – page 17
- Professional Accounting Technician Apprenticeship (Level 4 AAT) page 20

## Assessment of the ACA apprenticeship

In order to become a Chartered Accountant (ACA) and successfully pass the Accountancy/Taxation Professional Apprenticeship (Level 7), apprentices will need to successfully complete the following elements:

- Record 450 days of relevant on-the-job training during their period of approved training.
- Follow a structured programme covering ethics and professional scepticism to ensure they focus on areas such as integrity, objectivity and independence.
- Demonstrate their competence in seven key areas of professional development.
- Undertake 15 exams from different modules covering accountancy, finance and business.
- Complete the End Point Assessment, which includes the Advanced Stage Case Study and a Final Report, which includes a series of reflective statements, supported by evidence of their competence, as above.

Further details about the Accountancy/Taxation Professional Apprenticeship (Level 7 ACA) can be found on page 23.



# What is “off-the-job training”?

The hours spent on off-the-job (OTJT) training do not have to be evenly spread on a weekly or even a monthly basis and could be front end loaded or rear end loaded. We also try to flex the OTJT to accommodate the busy periods of the employer, i.e. working around year end or self-assessment deadlines.

Because the Apprenticeship Standards cover so much generic knowledge, skills and behaviours, apprentices should be able to relate much of this training to the Standards and include it in the record of OTJT.



## How we help employers meet the ‘Off the Job Training’ requirement

When you take on a new member of staff, practically everything they do will be new to them as they will be developing new knowledge, skills or behaviours. This should therefore be recorded as OTJT on the apprentice’s training logs. A high proportion of their total OTJT might therefore be achieved in their first 3 or 4 months in the office and/or after moving departments or taking on a different role. If this wasn’t initially identified or recorded, a “catch up” entry should be made – provided their training log justifies this.

We will work closely with you and your apprentices to draft an outline plan of how this OTJT will be achieved over the period of the apprenticeship. This will include both the “in office” off the job training undertaken and the apprentice’s attendance at weekly study sessions and any other studying undertaken during their paid working hours. An added benefit of getting apprentices to record this “in office” OTJT is that they will better recognise that they have learned new skills and behaviours in the office and will value this more.

# Apprenticeship costs and funding

Employers may be able to access government funding to recruit and train apprentices as outlined below:

## Option 1 - Employers with payroll costs of more than £3 Million p.a.

These employers will pay a levy of 1½% on the excess over £3 million via the PAYE system into a digital apprenticeship account. This is calculated on a monthly basis. They can then use this to contribute to any apprenticeship training purchased. If not used, these funds will “expire” after 2 years and so there is therefore a clear incentive to employ apprentices. “Use it or lose it.”

If the levy paid into their Apprenticeship Service account has been fully utilised, 95% of the additional training cost is covered by a contribution from the government and the remaining 5% from the employer. A £1,000 employer incentive might also be available (as explained below).

## Option 2 - Employers with payroll costs of less than £3 Million p.a.

These employers do not pay the Employer Levy. They need to register on the Digital Apprenticeship Service (DAS) and then “reserve funds” for each prospective apprentice. We can provide guidance on this process. A 5% contribution is paid by the employer, with the balance of 95% paid by the ESFA (Education & Skills Funding Agency) directly to the training provider over the period of the apprenticeship. Contact us to ask about the current funding for each apprenticeship level.

## Employers' apprenticeship Incentive

For apprentices aged 16-18 the government will pay an incentive, currently £1,000, to both the employer and the training provider. 50% of this cost will be paid after 3 months and the remaining 50% is paid after 12 months. In addition, employers will not need to pay their 5% contribution for those 16-21, at the date they start their apprenticeship.

## What the funding covers

Funding will cover the full training costs of the programme and registration as an apprentice. However, the registration fees for the individual AAT qualifications at Level 4 are not allowed to be covered by the funding and will need to be paid for by the employer.

It is important to note that the funding regulations stipulate that an apprentice should not be required to contribute towards the cost of their apprenticeship.

*The regulations above are correct at the time of writing and are subject to change at the discretion of the government. Please visit our website at: [www.apprenticeships.accountancylearning.co.uk](http://www.apprenticeships.accountancylearning.co.uk) for the latest funding information or call us on 01392 435349.*



# Safeguarding and Prevent Regulations: The Employer's Responsibility

Everyone has an equal right to protection from abuse, regardless of their age, race, religion, ability, gender, language, background or sexual identity. As an apprenticeship training provider, we have a range of legal responsibilities to our apprentices and these will be covered by any Ofsted Inspection. Employers also have similar responsibilities.

## Safeguarding

Safeguarding is about protecting a person's right to live and work in safety, free from abuse and neglect and about people and organisations working together to prevent or stop both the risks and experience of abuse or neglect, while at the same time making sure that the person's wellbeing is promoted including, where appropriate, having regard to their views, wishes, feelings and beliefs in deciding on any action. It should be noted that apprentices aged under 18 are considered to be "children" and for whom our duty of care is extended. <https://www.educare.co.uk/news/safeguarding-apprentices-what-are-employers-obligations>

## Prevent

"Prevent" is part of the government's overall counter-terrorism strategy. Its aim is to stop vulnerable people from being groomed to support terrorism. We both have a duty to ensure that those who are susceptible to radicalisation are supported, as they would be under safeguarding processes. There are some useful free short training courses available on this subject: <https://www.support-people-susceptible-to-radicalisation.service.gov.uk>

## British Values

Promoting British Values is part of the Prevent Duty and include The Rule of Law, Democracy, Individual Liberty, Mutual respect for and tolerance of those with different faiths and beliefs and for those without faith.

## Key contacts

Our Designated Safeguarding Lead is Antonio Buendia Castro. If you have any questions on this subject or have any concerns relating to any of your apprentices, please contact him in confidence at [antonio@accountancylearning.ac.uk](mailto:antonio@accountancylearning.ac.uk) or on 01392 435349.

# Other options - Distance Learning courses

In addition to providing AAT and ACA training via our apprenticeships programme, one can also enrol on these courses on a commercial unfunded basis. For full details of our ACA courses and AAT accounting and bookkeeping distance learning courses, please email us on [study@accountancylearning.ac.uk](mailto:study@accountancylearning.ac.uk) or phone us on 01392 435349.

We aim to train and support our students to graduate with top marks and become 'gold standard' accountants or bookkeepers and to have enjoyed and grown as individuals during their learning journey with us. The feedback we regularly receive from our students and their employers supports this aim.

## Pass rates and awards

Over the years we have won multiple AAT awards for the quality and provision of our distance learning training. These awards are testament to the superb team of tutors we have at Accountancy Learning and we are very proud of theirs (and our students) achievements.

Furthermore, our AAT distance learning exam pass rates are some of the best across the UK. Our pass rates, compared to the AAT national averages are:

### Level 2

**Accountancy Learning 88%**

**AAT Worldwide Average 83%**

### Level 3

**Accountancy Learning 88%**

**AAT Worldwide Average 74%**

### Level 4

**Accountancy Learning 79%**

**AAT Worldwide Average 66%**

## Progression options outside of an apprenticeship

Sometimes when we work closely with an apprentice and their employer, the apprentice may want to progress their AAT qualifications from say Level 2 to 3 to 4. However, at the time there may not be a suitable role for them to move into which would support the skills growth needed for the apprenticeship at that level. In these instances, as the lack of growth of substantial new skills will make them ineligible for the apprenticeship route, we would recommend they pursue their AAT qualifications down the distance learning route.

# Our range of distance learning courses

## Level 2 courses

- AAT Level 2 Certificate in Accounting
- AAT Level 2 Certificate in Bookkeeping

## Level 3 courses

- AAT Level 3 Diploma in Accounting
- AAT Level 3 Certificate in Bookkeeping

## Level 4 courses

- AAT Level 4 Diploma in Accounting

## AATQB bookkeeping bundles

- AATQB Bookkeeping Bundle

Further details about our AAT distance learning courses, together with pricing and exam information can be found on our dedicated distance learning website at [www.accountancylearning.co.uk](http://www.accountancylearning.co.uk).



## Quote from our recent Ofsted Report...

“(Accountancy Learning’s) leaders have developed niche apprenticeship curriculums specialising in accountancy. The increase in the number and level of apprenticeships offered is prompted by local employer demand. Leaders liaise frequently with local and regional employers to review and develop the provision. The curriculums are relevant and flexible, meeting employers’ business needs. Employer’s value this specialist provision highly because their apprentices make significant contributions to their business from an early stage of their learning.



# Want to take the next step?

Contact us for a free, no obligation discussion

**T: 01392 311925**

**E: [apprenticeships@accountancylearning.ac.uk](mailto:apprenticeships@accountancylearning.ac.uk)**

**W: [apprenticeships.accountancylearning.co.uk](http://apprenticeships.accountancylearning.co.uk)**

We're here to guide both employers and apprentices on their accountancy apprenticeship journey.

