

QUARTERLY ACCOUNT

SUMMER 2026

THE OFFICIAL NEWSLETTER FOR EMPLOYERS FROM ACCOUNTANCY LEARNING

"SUMMER GARDENS"

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Just as a thriving garden doesn't appear overnight, successful careers are cultivated with care, patience and the right environment.

Every experienced gardener knows that healthy plants need strong roots, regular attention and the occasional bit of pruning. Apprentices develop in much the same way.

When an apprentice begins their journey, they arrive with potential waiting to be nurtured. Employers provide the fertile ground by offering meaningful work, encouragement and mentoring. The training provider (i.e. us!) adds the specialist knowledge, coaching and structured learning that helps these new skills take root and flourish. Together, this partnership creates the ideal conditions for long-term success. Miracle-Gro!

Like any growing season, there will be challenges. Some topics take longer to master, confidence can take time to bloom, and unexpected obstacles occasionally appear. However, with consistent support, apprentices build resilience alongside their technical knowledge.

As apprentices gain confidence and experience, they become increasingly capable, taking on greater responsibility and adding value to their teams.

Before long, the seeds planted at the start of the programme have grown into skilled accounting professionals with the resilience to continue developing throughout their careers.

This summer, as gardens burst into colour, it's a timely reminder that investing in people, just like tending a garden, creates lasting growth and a future filled with opportunity. Perennials not annuals!

NOTES FROM THE DIRECTORS

A FAVOUR PLEASE...

At various stages through an apprenticeship we ask for feedback from apprentices and employers via internally run surveys. The level of response to these is very good – because they are easy to complete and submit.

However, DfE and Ofsted prefer to refer to the results of surveys via the government's apprenticeship website. Although our results here are very positive the number of contributors are very low (for us and for most providers). This is because completing the survey is a bit of pain! (You can tell I need to go on a course on sales or persuasion skills – I don't think I've quite got the sales pitch right!)

It would be really, really brilliant if those of you with apprentices with us could complete this survey each academic year (Aug to July) as DfE report on them year by year. Ferhaan has drafted some guidance on how to do this:

1. Sign into your Apprenticeship Service account.
2. On the Home page, under Apprenticeships, click 'Feedback on training providers'.
3. Select Accountancy Learning Ltd.
4. Then click yes to confirm.
5. There are just 3 questions to answer, the feedback is published but without any names, or the name of your organisation.
6. Click 'start now'.

The 3 questions are:

1. What is Accountancy Learning Ltd doing very well?
 2. Does Accountancy Learning Ltd need to improve any of these?
- Both questions then provide the same list of criteria and ask you to tick up to 3.



3. How would you rate Accountancy Learning Ltd's training service overall?

It will then ask you to check your answers and submit. Many thanks in anticipation.

The feedback is really helpful to us as it allows us to a. continue to do what we are doing well and b. work on those areas where you feel we could improve. As the survey doesn't allow for commentary, it can't mention specific issues.

However, if you do ever have any specific concerns (or praise!) do please refer them to either your apprentice's personal tutor, our Apprenticeships Contract and Compliance Manager, Annie, one of our Business Development team (Victoria, Glenn and Bradley) or either Prue or myself – simon@accountancylearning.ac.uk.

We will then do our best to resolve your concerns. Any wider issues we will discuss with the whole team to work on.

On the positive side, on our Teams platform, we have a Star Stories section, where we all post any positive feedback from clients and apprentices and any special achievements of our apprentices so that we can recognise the achievement of our colleagues and can learn from the best practice of others.



ASK US...

If you have apprentices whom you are keen to progress to ACA and who are currently on their Level 3 apprenticeship but might turn the dreaded age of 22 before they complete Level 4 do chat to us about the option of progressing directly to Level 7 (incorporating the Level 4 ACA Certificate level).

PROFIT AND LOSS ACCOUNT

QUOTES OF THE QUARTER



"A garden is a grand teacher. It teaches patience and careful watchfulness; it teaches industry and thrift; above all it teaches entire trust."

Gertrude Jekyll

"All the flowers of all the tomorrows are in the seeds of today."

Indian Proverb

"A society grows great when old men plant trees whose shade they know they shall never sit in."

Greek Proverb



MAKING MORE OF ME!

Purple Cow
Seth Godin

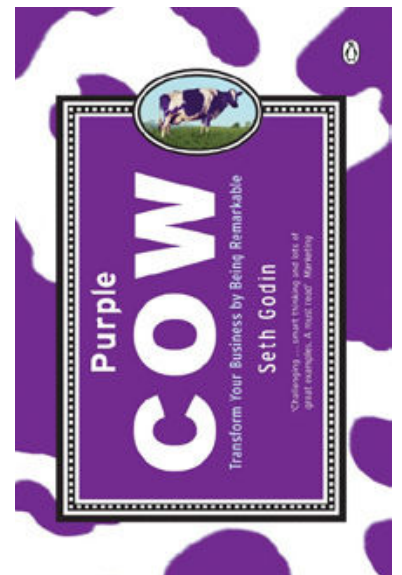
You're either a Purple Cow or you're not. You're either remarkable or invisible. Make your choice.

What do Apple, Starbucks, Dyson and Pret a Manger have in common? How do they achieve spectacular growth, leaving behind former tried-and-true brands to gasp their last? The old checklist of P's used by marketers - Pricing, Promotion, Publicity - aren't working anymore. The golden age of advertising is over. It's time to add a new P - the Purple Cow.

Purple Cow describes something phenomenal, something counterintuitive and exciting and flat-out unbelievable. Seth Godin urges you to put a Purple Cow into everything you build, and everything you do, to create something truly noticeable. It's a manifesto for anyone who wants to help create products and services that are worth marketing in the first place.

Seth Godin has walked this walk. He's started successful companies, taught millions of people and left his mark on our creative culture. He is the author of 19 international bestsellers translated into more than 35 languages, including Tribes, Purple Cow, Linchpin, The Dip, and This Is Marketing.

He writes daily at Seths.blog, which is one of the most popular blogs in the world. He's also the founder of the altMBA and The Akimbo Workshops, online seminars that have transformed the work of thousands of people. He writes about the post-industrial revolution, the way ideas spread, marketing, quitting, leadership and most of all, changing everything.



We read this book some years ago now, but in an ever-crowded market, it's just as relevant now (perhaps even more so) than when Seth first wrote it.

His book is packed full of relatable case studies to illustrate his arguments – even if you have read it before, it's definitely worth another read!

PROFIT AND LOSS ACCOUNT

AAT NEWS AND UPDATES

Just a few reminders this time...

A reminder that the new AAT Level 4 syllabus will be introduced on 1st September.

There will no longer be any optional papers and the bulk of the current content has been mixed across the new papers. Students can still enrol on the old syllabus now, provided they register with the AAT before 1st September.

Alternatively, they can enrol on the new syllabus with us now and we can provide access to their learning materials. However, they can't register with the AAT for this until 1st September.

For those of you based in Somerset, a reminder that we are introducing traditional day release classes in Taunton for AAT Level 3 and 4 from September.

These will be available for those on apprenticeship programmes and also those wanting a non-funded taught course. These are in addition to our current L2, 3 & 4 tutor supported class on Tuesdays. Please let us know if you would like further details.

Many thanks to Craig Dyer for delivering an inspiring presentation to our current Cornwall Bootcamp cohort. He is the current Vice President of the AAT and a great promoter of the AAT qualification and apprenticeships. He is also one of our apprenticeship employers and a past student of ours.

On the wider political front, Lucy Powell replaces Bridget Phillipson as Education Secretary but Pat McFadden remains as Work and Pensions Secretary and Jacqui Smith remains as Skills Minister. Andy Burnham has said he wants to achieve parity of status between academic and technical learning across the education.

Hopefully with both McFadden and Smith remaining in situ, this will help provide some continuity over the coming year.

Relevant to employers of all sizes, a Youth Jobs Grant of £3,000 was introduced in June this year and applies when you hire an 18-24 year old who has been on Universal

Credit and has been seeking work for 6 months or more. This is managed by DWP and payments are made directly to employers. It is simply a jobs grant and not tied to providing apprenticeships.

What is tied to apprenticeships is the Non-levy Hiring Grant of £2,000, which is payable when a non-levy payer employs and recruits an additional apprentice aged 16-24 and started their apprenticeship on or after 1st October.

Don't forget that Employers NICs are not payable on apprentices aged under 25.

Finally, a shout out for Liam Downing. Liam completed both his AAT and ACA qualification with us via our Apprenticeship programme and has recently been appointed as a partner at UHY Peninsula, whom he has been with since starting work.



PROFIT AND LOSS ACCOUNT

STUDENT SPOTLIGHT ON...

Izzy Pearse:

Since moving to Accountancy Learning from another training provider midway through my AAT Level 3 studies, I can honestly say the experience has been amazing. My tutor Kathryn has been incredibly supportive throughout, helping me settle into the course and encouraging me as I continue my journey through AAT.

Coming from a farming background, I have always been used to the 'hard working' attitude and taking on responsibility from a young age. Those values have helped me stay determined and committed to my studies while balancing work and learning.

I am lucky enough to be part of a group called Yarcombe Young Farmers which involves raising large amount of money to go towards meaningful charities that are close to our hearts.

Having such a supportive tutor, alongside the encouragement from my workplace, has really helped me grow in confidence and push myself further, both within work and also within day to day life.

I feel very fortunate to have access to such a strong support network both within work and through Accountancy Learning, and it has motivated me to keep developing my knowledge and skills as I progress in my career in accountancy.



IZZY PEARSE

STAFF SPOTLIGHT ON...

Jackie Salter (HR Manager):

Born and bred in Devon (Exeter), I spent my early career working in Local Government in a variety of admin/finance roles. I became involved with NVQs (assessment and verification) and training, which led me to start working in HR where I stayed for over 20 years gaining training and management qualifications along the way.

I have a lot of experience in HR, working with performance development areas and then apprenticeships. I really enjoy working with people and am passionate about helping them to develop and grow. I joined Accountancy Learning in October 2022 and have enjoyed improving the HR function for the company and the variety of HR tasks that come my way.

Outside of work I am married, have 2 grown up sons who both live 'Up North'. We visit as often as we can, so many Fridays are spent on the M1 or M6. I love to travel, whether it's abroad (usually) or here in the UK.

Likes: Pilates & Swimming

Dislikes: Olives!

Most Embarrassing Moment: On an early date (with my now husband), I tried to wave down an ambulance thinking it was a minibus... I got glasses soon after this.



JACKIE SALTER

PROFIT AND LOSS ACCOUNT

BUSINESS FOCUS

Give Your New Trainees the Right Conditions to Grow



Anyone who enjoys gardening knows that you can't simply put a new plant in the ground and hope for the best. It needs the right conditions, regular attention and, particularly in the early stages, a little more care if it is going to thrive.

The same is true when bringing new accounting trainees into your firm.

Recruitment is important, but getting the right person through the door is only the beginning.

How they are welcomed, introduced to the organisation and communicated with during their first few weeks and months can make a significant difference to how quickly they settle in, how engaged they become and how long they will stay with you.

This is particularly important when dealing with a younger generation entering the workplace. In my work as generational communication consultant, I often remind organisations not to make the onboarding process too generic where new employees may feel overly processed.

They may share certain expectations and communication patterns, but they are still individuals, and a one-size-fits-all approach to onboarding is unlikely to get the best from everyone.

A thorough induction programme should explain how the firm works, what is expected and where people can go for support. But it should also include a proper conversation with the individual, in terms of what they expect from the role. How do they prefer to communicate? How often do they need feedback? What might help them feel confident enough to ask questions?

These are valuable conversations that should be on going, and when they are done well, they will prevent misunderstandings later.

Consistency is also vital. One partner may give regular, detailed feedback while another assumes that no news is good news. For a trainee moving between teams or departments, that can be confusing, so firms should have a consistent approach to communication and feedback, while still allowing managers to adapt it to the individual.

When I deliver communication workshops with clients, I often see that it is not necessarily a lack of goodwill that causes problems; it is a lack of clarity. Managers believe they have explained something, while trainees may be uncertain about what was expected of them.

This highlights the need for regular check-ins which create the opportunity to clarify expectations, give useful feedback and spot problems before they grow. They also show the trainee that their development matters.

A good garden needs more than a strong plant. It needs the right environment in which to flourish.

Your new accounting trainees are no different. Recruit carefully, onboard thoroughly, communicate consistently and give each individual the support they need. Get the conditions right from the start, and you are far more likely to see them grow.



PRESENT YOURSELF

Alastair Greener has over 25 years' experience as a speaker and TV Presenter. As a communications expert he delivers a range of live and virtual keynote speeches as well as leading insightful, interactive and inspiring workshops (in person and online), in confident & effective communication. You can find out more at presentyourself.co.uk and look for the "Present Yourself in A Minute" video series on YouTube.

PROFIT AND LOSS ACCOUNT

JOKE OF THE QUARTER

Team-building day: A company invited a renowned gardening expert to judge the flowerbeds created during a staff team-building day.

After walking slowly around the gardens, he stopped and smiled. "I can tell exactly who planted each section." The HR Director was impressed.

"Remarkable! Is it the quality of the planting? The spacing? The choice of flowers?"

The expert shook his head. "No."

"The weeds?" "No."

"The soil?" "No."

Everyone waited for his answer.

He pointed quietly towards the flowerbeds.

"I can tell by the number of coffee cups buried underneath them."



THE RUMOUR ROOM

A little birdie (i.e. Ros) has told me that one of our ACA apprentice cohort has recently received his results for the Audit and Assurance Professional Level exam - and achieved the joint top mark in the world!!

93% in an audit exam is some going!

DID YOU KNOW...

The World's Oldest Rose: A rose bush growing on the wall of Hildesheim Cathedral in Germany is believed to be more than 1,000 years old. Despite being damaged during World War II, it regrew from its surviving roots.

Poisonous Tomatoes?: For centuries, many Europeans believed tomatoes were poisonous because wealthy people became ill after eating them. The real culprit was lead leaking from pewter plates, which reacted with the tomatoes' acidity.

Some Flowers Can Hear Bees: Research has shown that evening primroses respond to the sound of nearby bees by producing sweeter nectar within minutes, helping attract more pollinators and increasing their chances of successful pollination.

Strawberries Aren't Actually Berries: Botanically speaking, strawberries aren't true berries—but bananas are! The tiny yellow "seeds" on the outside are each individual fruits containing their own seed.

Bee Visits: One honeybee may visit around 5,000 flowers in a single day while collecting nectar. It takes the lifetime work of around 12 bees to produce just one teaspoon of honey.

Sunflowers Follow the Sun: Young sunflowers turn their heads from east to west during the day, following the sun. Once fully grown, they stop moving and permanently face east, helping them warm up more quickly and attract more pollinating insects.

Plants Can "Warn" Their Neighbours: When attacked by insects, some plants release airborne chemicals that warn nearby plants, prompting them to strengthen their natural defences before the insects arrive.

BALANCE SHEET



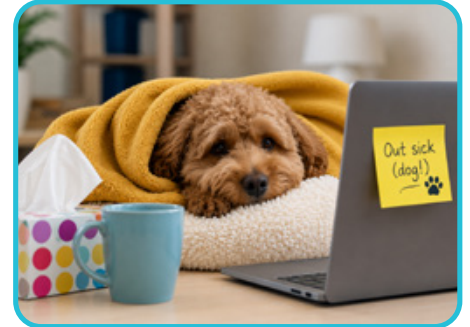
ON THE HR FRONT

Dog Day Afternoon in Italy

Pets are part of the family, right? So what happens when one is so ill that an employee requests to stay home to care for it?

Right now, how you handle it will be down to your discretion. But in Italy, a court has been weighing up animal neglect versus employment responsibilities, and sided with employees taking paid time off to care for a sick pet. It dates all the way back to a case in 2017 when an employee missed shifts to nurse her dog.

It is case law for now, but the Italian Parliament is considering legislation. Barking mad or purrfectly reasonable? What do you think?



It's simply not cricket...

Is it really remote "working"?

Remote working can be wonderful for employees for managing work/life balance. And it may offer some overhead savings to employers if, for example, you can downsize your office space.

The big criticism, though, is the potential for distraction. Remote working should not be a solution to childminding! How tempting is it to extend those lunch hours because no one is watching? And what if they miss an important phone call while they nip to the post office?

A lot of it comes down to trust and the workplace culture you have nurtured.

So how would you feel if you saw an employee taking up Surrey County Cricket Club on their "Work from the Oval" offer during a county cricket match? They get a desk, Wi-Fi and a distraction – a live sports match!

Managing to remain productive is the key "Test" for remote workers. Is this beyond the boundary?

League table for sickies

A health and safety firm recently published a national league table for a less wholesome activity: pulling a sickie.

Their calculations were based on Google searches relative to size of population of major cities for "how to pull a sickie". It's one league table you don't want to be winning! Bristol claimed the dubious honour, down in the South West. The north of England and Midlands were well represented in the top five with Nottingham, York, Leicester and Hull hot on Bristol's heels.



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HOW DID THAT WORD COME ABOUT?

Garden: The word garden has surprisingly ancient roots. It entered the English language in the 13th century from the Old French 'Jardin', but its origins lie in a Germanic word meaning "an enclosed space" or "fenced area." That's why the English words garden and yard are actually distant cousins - they both evolved from the same ancient root referring to a protected enclosure.

The German word 'Garten' still means garden today, and it's the same word found in 'kindergarten' - literally meaning "children's garden."

BALANCE SHEET

NEWS FROM ALHQ

Time Out!

As a first, last month we decided to take a whole day away from the office so that our 'remote' team could travel down the previous night and then spend a 'team building' morning with the rest of us, topped off by a social gathering back at ALHQ. With two activities on offer, the majority decided upon a morning of laser tag, whilst those who didn't wish to be ambushed by the 'impossible to kill Commander Ros' opted for a rather more civilised bowling competition. The weather was kind to us and after our exertions in the morning, a splendid buffet lunch and cream tea in our Exeter Office garden went down a treat!



In the meantime...

We welcomed back Emma Bass (Materials Developer) following her maternity leave and birth of baby Lowen.

10,000 Steps a Day in June – for DementiaUK

During the month of June, many of our team walked for a minimum of 10,000 steps a day in aid of Dementia UK. Via our Just Giving page, we raised an impressive £1,664 (our target being £1,000). Collectively, we walked 6,594,729 steps – very approximately, 3,000 miles! A huge well done to all those who took part (see below), especially to Pete who achieved the most steps and also raised the most money!



BALANCE SHEET

THE CAT'S CLAUSE



Meet Robert – Birmingham's Allotment Cat

Robert, a friendly black cat, has become the much-loved mascot of the Walsall Road Allotments in Birmingham.

In 2019, when the allotments faced closure, Robert unexpectedly became the face of the campaign to save them. His popularity helped attract media attention and public support, and the allotments were ultimately preserved.

Since then, Robert has continued to patrol the plots, greet gardeners and pose happily for photographs with visitors. During lockdown, his cheerful daily appearances brought comfort to many, helping him gain more than 30,000 social media followers.

It just goes to show that sometimes the most important thing growing in a garden isn't a prize-winning vegetable - it's a sense of community, with one very special cat at its heart.

SMALL TALK

Romans invented heated greenhouses: The ancient Romans grew cucumbers for Emperor Tiberius all year round using primitive greenhouses covered with translucent stone and warmed by the sun - almost 2,000 years before modern glasshouses.

Global Monopoly: In the 1800s, botanists at London's Royal Botanic Gardens, Kew, secretly transported rubber plant seedlings from Brazil to Asia. The move transformed the global rubber industry and changed the course of economic history.

Growing Medicines: Many medieval monastery gardens were designed primarily as outdoor pharmacies. Monks cultivated herbs like sage, lavender and rosemary to make medicines long before ornamental gardening became fashionable.

The First Lawn Mowers Were Inspired by Cloth Mills: The world's first mechanical lawn mower, invented in England in 1830, was based on a machine used to trim the nap from woollen cloth. It completely transformed the way gardens were maintained.

The Hanging Gardens May Never Have Existed: The Hanging Gardens of Babylon are one of the Seven Wonders of the Ancient World - but archaeologists have never found definitive evidence they actually existed, making them one of history's greatest mysteries.

Tulip Mania: During the Dutch Tulip Mania of the 1630s, rare tulip bulbs became so valuable that a single bulb could cost more than a luxurious house in Amsterdam. When the market crashed, fortunes disappeared almost overnight.

The Poison Garden Has Its Own Security: Alnwick Garden in Northumberland is home to the famous Poison Garden, where visitors can see over 100 deadly plants - including some so toxic they're kept behind locked gates. Visitors must always be accompanied by a guide.



The Poison Garden

BALANCE SHEET

HOW MUCH OF YOUR TRAINING LANDS ON STONY GROUND?

"Listen! Behold, a sower went out to sow.

And as he sowed, some seed fell along the path, and the birds came and devoured it (1).

Other seed fell on rocky ground, where it did not have much soil, and immediately it sprang up, since it had no depth of soil. And when the sun rose, it was scorched, and since it had no root, it withered away (2).

Other seed fell among thorns, and the thorns grew up and choked it, and it yielded no grain (3).

And other seeds fell into good soil and produced grain, growing up and increasing and yielding thirtyfold and sixtyfold and a hundredfold (4)."

And he said, "He who has ears to hear, let him hear."



1 Every Friday morning, I send out the AELP Countdown newsletter to the whole team immediately it arrives in my Inbox. It is a useful summary of developments in the apprenticeship sector. This is relevant to all of our staff. Does anyone open my email, let alone read the newsletter?

I receive loads of other e-newsletters, updates etc from a wide range of organisations. I don't have time to read them and so don't. However, I could miss something really valuable.

Whilst writing, I've just had a thought...could I use AI to trawl my reading list for elements that are directly relevant to me – allowing the rubbish seed to fall on the path and the good seed to fall in my good soil?

How do you ensure that your messaging is read and understood by your team?

2 I get lots of emails publicising courses that look really interesting. "It would be good to know more about that". Have I got sufficient existing knowledge for it to actually mean anything to me? Enough to fully absorb the lessons and apply them. When we start A Level school leavers on their apprenticeship, we usually start them on Level 3 but we normally add the two Level 2 Bookkeeping units so that they have the required underpinning knowledge (soil depth) to be able to fully absorb the Level 3 financial accounting unit.

Similarly, this is why many clients use The Balancing Act as part of their new intake induction.

Before you invest in any of your team attending a training session, do you confirm that they have the underpinning knowledge or understanding to benefit from it?

3 When I go on a training session, I often get very enthused and make lots of notes and good intentions. Back in the office the next day, I am inundated with emails and loads of meetings. What happens to those good intentions? How effective was that learning?

What systems do you have in place to ensure that, when you invest in a training session, your staff summarise their learning and how they will apply it, and then feed this back on their return to the office and agree an action plan and diarise it?

4 We have a 5-week probation period at the start of the apprenticeship to provide reassurance that the training and support we are both planning to provide your apprentice will land on good soil and produce a rich crop at the end of the apprenticeship. Progress is monitored and reviewed along the way (tending our garden).

Progress tests and practice assessments confirm healthy growth towards that flowering. The exams along the way and the EPA (End Point Assessment) is like the judging at the local horticultural show – evidence of the successful development of the KSBS (Knowledge, Skills and Understanding) required of the apprenticeship and related progression qualification.

Does your appraisal process effectively assess the successful application of these skills in the workplace.

How well is your garden growing?

NOTES TO THE ACCOUNTS

THE EMPLOYER SPOTLIGHT

AG and CA Torrance Farm Partnership Forest Gardens

It all started for me with a couple of old compost heaps under some older fruit trees in our garden. New compost heaps with concrete bases? He frowned, which was unusual for my friend Charlie. Normally smiley and happy to turn his hand to whatever I requested, he was now thinking.. hard. "No Clare, what you want here is a Forest Garden, I will design it for you."

And so he did, and then another one.. and then another. A small pond and many species of plants later, I had a resilient food forest including plants that ranged from ground cover, through herbs and perennial vegetables, to fruit bushes and vines climbing up the trees. Everything edible or designed to feed the soil. That's where it started.



Charlie and the Forest Gardens informed our family passion for gradually re-introducing nature friendly farming practices for climate resilience and the recovery of the human spirit in nature, combined with resilient food crops.

One of our holdings is a special piece of land which was sold to us because the farmer couldn't make it pay as "improved" agricultural land. A "rewilding" project has turned it into a haven both for wildlife and us humans.

With help, we have planted trees, restored species-rich culm grassland, and last year, brought in the diggers for a flood plain restoration. This holds water on the land and helps prevent flooding downstream as our climate changes and rainfall patterns become more irregular.

On our other holdings we have started with ponds... everywhere! Agroforestry and sylvopasture plans will combine tree crops with vegetable growing and animal husbandry.

Infrastructure and farm diversification plans include accommodation in a beautiful landscape, a bakery, a café, workshops for art and craft, and a space for educational and social gatherings. Lots of dreams to be fulfilled over time.

Yes, it started with a garden, but the basis for making these dreams a reality is equally practical. To make it work financially, we need a member of the team (our son, Bing) who understands the power of financial information we need.

A sound business plan based on solid financial data to express our dreams. The quarterly management accounts which show us where we have got to and where we need to go. The accurate reporting we need for stakeholders, VAT, PAYE and income tax. And that's where Bing's apprenticeship scheme with Accountancy Learning fits in. Watch this space!



NOTES TO THE ACCOUNTS

APPRENTICESHIP ASSESSMENT REFORM AND EMPLOYER VERIFICATION OF BEHAVIOURS

Earlier in the year, the focus seemed to be on assessment reform for the Level 3 Apprenticeship.

However, this seems to have gone quiet, probably because other employment sectors were deeply dissatisfied with the impact on the effective assessment of competence in e.g. construction and carpentry.

However, we are currently involved in consultations with our awarding bodies for the Levels 2 and 4 apprenticeships in accounting.

For the Level 2 Accounts/Finance Assistant Apprenticeship, one of the following qualifications must be completed before the end of the apprenticeship:

- AAT Level 2 Certificate in Accounting (this is the one we have always delivered)
- ICB Level 2 Certificate in Bookkeeping
- IAB Level 2 Certificate in Accounting and Business

Skills England have stipulated that KSB should only be assessed once. As the Level 2 Certificate is a mandatory qualification, the Apprenticeship EPA (End Point Assessment) will only comprise a Professional Discussion.

We will require apprentices to complete their final Business Environment exam after their PD but will expect them to have

completed their studies for it before their PD.

There is no mention of assessment of behaviours. Our assumption is therefore that employers will be expected to complete the assessment of these behaviours.

Apprentices may now be assessed at any point during their apprenticeship programme.

As we do already, we will monitor the development of these behaviours over the period of the apprenticeship and discuss them with you at our regular progress reviews.

Ideally we will ask you to "sign off" a Behaviour as and when you consider your apprentice has evidenced their competence in it.

Either way, all must be signed off before or at Gateway, prior to booking the EPA.

For the Level 4 Professional Accounting Technician Apprenticeship, the Level 4 Diploma in Professional Accounting is not mandatory and so it has been proposed that the new EPA will include both a "role based scenario" (synoptic exam) plus a Professional Discussion or Knowledge Assessment.

Again, only Skills and Behaviours are mentioned in the Assessment Plan. It will therefore be down to the employer to verify the Behaviours, as you are the ones who will know best how well your apprentice performs in the office.

Any questions, do please ask your apprentice's personal tutor.

DINGBATS

Remember the
'Summer Gardens' theme....

Answers from
previous edition:

1. Blackpool Rock
2. Pick 'N' Mix
3. Rhubarb and Custard



NOTES TO THE ACCOUNTS

LEARNING IS FOR LIFE

Developing your AI Capabilities

Over the last year, there has been plenty of talk about AI taking away the work of accountants.

It is very likely to take away work at the lower level but there will still be plenty of work at the higher level. I qualified in 1981 and firms employ many fewer juniors than they did then. However, employers have adapted.

I recently chatted to a couple of our apprentices about their use of AI:

- One enthusiastically told me how he used CoPilot to perform analyses on clients' annual accounts and prepare a draft of his year-end letter to clients, obviously performing reasonable checks along the way.
- The other hardly used it at all and was apprehensive about doing so.

Their progress or lack of it was down to their own initiative and self-confidence. Neither had been given any particular guidance by their employer or provided with an AI protocol and /or policy document.

Should there be one? Should all staff be aware of it and its content? Is there anyone responsible for the development of this policy and your AI strategy and for monitoring the use of AI within your organisation?

We are considering registering with BCS to offer the AI and Automation Practitioner Apprenticeship as it is so relevant to our client base and we can tailor it to the needs of finance professionals. This would include the delivery of individual learning modules assessed by the BCS.

They would also perform the End Point Assessment, which in our model would include:

- The submission of a 3,000 words project report and
- A Showcase assessment comprising either a
 - o presentation followed by a Professional Discussion
 - o or a Professional Discussion supported by prior submission of a Portfolio

However, there is a "But"!

The apprenticeship has a recommended duration of 18 months, albeit we are not bound by this and can complete it more quickly. Nonetheless, the sector is moving so quickly, we need to be looking at tangible outcomes for any technical AI developments over a much shorter time frame.

Fortunately, once we have been authorised to deliver the Apprenticeship, there will be funding available for the delivery of units from the apprenticeship (roughly 5 weeks each). The funded units are:

- AI leadership – AI strategy and opportunity (level 5)
- AI leadership – AI adoption, procurement and governance (level 5)
- AI leadership – AI delivery and organisational transformation (level 5)

In addition, BCS (the Awarding Body) manages a series of Awards within their AI Foundation Pathway, potentially culminating in a Foundation Certificate in AI or a Foundation Diploma in AI. (4 and 8 Awards respectively, covering Business Innovation, Data, Ethics and Machine Learning & Other AI Techniques).

We anticipate that employers will dip their toes in the water, enrolling selected members of their team on some of the funded apprenticeship units and/or modules from the BCS AI Foundation Pathway. If then appropriate, they might enrol one from the team onto the AI Apprenticeship. A suitable project could be to draft a proposal on the development of an AI strategy and protocol and how to manage the implementation of AI within an organisation.

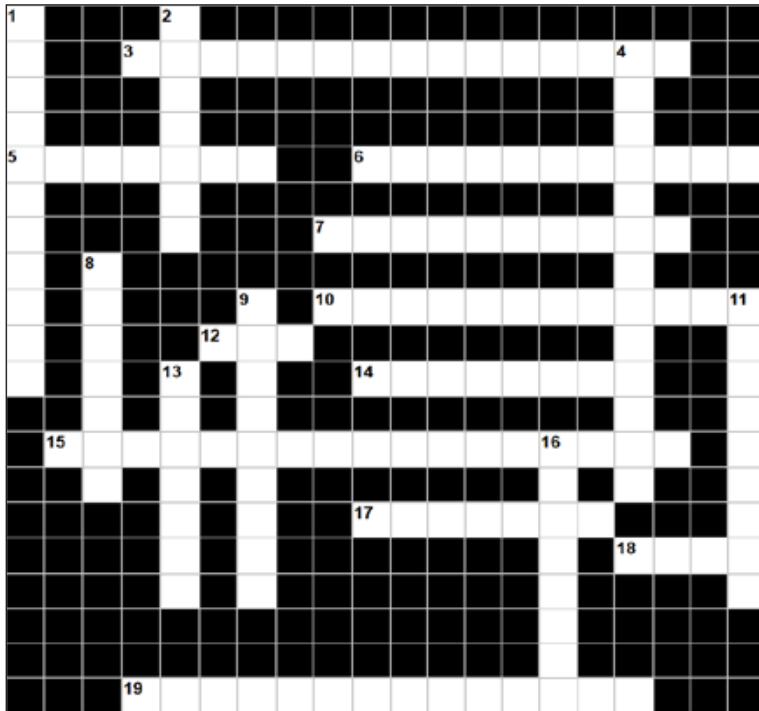
If you would like to discuss whether this might be relevant to your needs, do please contact us on:

study@accountancylearning.ac.uk



NOTES TO THE ACCOUNTS

CROSSWORD!



Last Issue's Answers

ACROSS:

2. Curly Wurly 4. Eccles Cake
6. Humbug 9. Shortbread 11. Gobstopper
12. Bakewell Tart 14. Fish and Chips
15. Lardy Cakes 16. Victoria Sponge

DOWN:

1. Flake 99 2. Cream Tea 3. Crumpet
5. Cornish Pasty 7. Love Hearts 8. Chelsea Bun
9. Spotted Dick 10. Hot Cross Buns 13. Scotch Egg

No correct crossword solutions this month – Will 'Summer Gardens' be a little more up your street??

Clues 'Summer Gardens'

Across:

3. This garden designer of Blenheim didn't sound very colourful but was very able. (10,5)
5. It sounds like this type of rose likes to go for long country walks. (7)
6. The community garden in the middle of New York. (7,4)
7. George III didn't have to wait in line to see the flowerbeds here, when at his Palace retreat. (3,7)
10. (Not very good) boxers often had ears that looked like these vegetables. (12)
12. This very small vegetable was a Surprise success in the 1960s! (3)
14. They named a car after this 18th century pleasure garden south of the River Thames. (8)
15. You don't have to be a blooming pensioner to attend this. (7,6,4)
17. I pray to become confused in order to achieve this art of clipping trees. (7)
18. Was this biblical garden simply a project?? (4)
19. This presenter has progressed from Gardeners World to Classic FM, like a small bog! (4,10)

Down:

1. This, an act winger, is useful for giving the plants a drink when confused. (8,3)
2. Would you want to be found hanging around gardens in this ancient Iraqi city. (7)
4. Would a batsman be crying if they had this tree in their garden. (7,6)
8. Our gardens are currently suffering this, like a hot drug. (7)
9. Famous tulip garden south of Amsterdam. (9)
11. These plants are very appealing and are tolerant of dry weather. (9)
13. This Cornish Garden was lost but now is found! (7)
16. Part of this trim mermaid is good at cutting down the long grass. (8)

Email your solution to study@accountancylearning.ac.uk by **31st August 2026**.

As ever, there's a bottle of **Champagne** for the first correct solution.

Winner and the solution in the next issue.



COMPANY INFORMATION

WHENEVER YOU'RE READY, THERE ARE 3 WAYS IN WHICH WE'D LOVE TO HELP YOU STREAMLINE YOUR RECRUITMENT, INDUCTION AND TRAINING

STEP 3 - TRAINING

Accountancy Learning have four apprenticeship programmes. Depending on the skills and qualifications you require for the role, choose from:

- 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)

STEP 2 - INDUCTION

During the first couple of weeks of their induction, sign up your Level 3 or above trainees onto Accountancy Learning's **FREE** Bookkeeping Induction course, The Balancing Act. (£180 + VAT per employee if not part of an apprenticeship).

The aim is to train them in how to put together a set of final accounts. The apprentices should take up to 35 hours to complete the course and the end of course test.

The outcome will be one of two options:

- **FAIL** - Reconsider their career options. Save time and money by not trying to train someone who isn't going to make the grade.
- **PASS** - Great! Start charging out their time to clients. Give them accounting software training - we provide this for **FREE** (usual price is £290 for tutor supported training)

USE ACCOUNTANCY LEARNING'S FREE TALENT PROGRAMME SERVICE

STEP 1 - RECRUITMENT

Activity	Who	Cost
Create a job spec	Us and You	FREE*
Advertise the role (creating, placing, posting the advert)	Us	FREE*
Receive applications	You or Us	FREE*
Request CVs	You or Us	FREE*
Filter applications	You or Us	FREE*
Carry out initial interviews	You or Us	FREE*
Screen candidate using our online course, the 'Bookkeeping Aptitude Test'	Us	FREE*
Interview	You	
Make a job offer	You	
Start the role	You	

*These services from Accountancy Learning are free, providing you place your apprentice with us for their training. Otherwise, the cost is £500 per vacancy or if you want us to recruit into a non-apprenticeship vacancy.