

# Intermediate Leasing

10-12 May 2021



Designed to provide a comprehensive understanding of the leasing market (including risk, taxation, documentation, lease evaluation, risk assessment and fraud), this course follows the process of a lease from beginning to end, giving delegates a better understanding of the lessor/lessee position.

By the end of the course, delegates will:

- Have a comprehensive understanding of the impact of taxation on leasing
- Understand the documentation requirements of operating and finance leases
- Understand how a lease rental is calculated, giving an acceptable net after tax rate of return to the lessor and at the same time remaining competitive
- Have a framework for assessing the risks in a leasing transaction and an understanding of the frauds to which a lessor could be exposed
- Understand the accounting treatments applicable to operating and finance leases
- Understand how to measure the risks and rewards of operating leasing

## Course Fees:

Members Price: £1375 + VAT

Non-Member Price : £1625 + VAT

To book online click the link below

[Intermedite Leasing](#)

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### Programme Overview

#### Day one - start 9.30 - finish 17.00

##### 9.30 – 13.00 Credit Risk Assessment - Malcolm Rogers

- Introduction to transaction risk
- Credit risk
- Fraud risk
- Role play: set up a credit committee, consider real life applications and assess for commonly seen fraudulent transactions.

##### 13.45 – 17.00 Lease Modelling - George Tonks

- 'Hands on' construction of a lease
- Review of lessors' cash flow, with and without taxation
- Review, from a lessor's point of view, the attractiveness of lease finance
- Practical exercises throughout.

#### Day two - start 9.30 - finish 17.30

##### 9.30 – 13.00 The Impact of Leasing on Accounts - John Williamson

- Current Lease accounting rules
- Differences between finance leases and operating leases
- Practical and commercial considerations when constructing a lease
- Implications of International Financial Reporting Standards (IFRS)
- Differences between UK Generally Accepted Accounting Principles (GAAP) and US GAAP
- Future accounting developments and their impact.

##### 13.45 – 16.45 Lease Taxation

- Taxation implications from a lessee and lessor perspective
- Impact of lease terms and considerations on tax treatment and lease pricing
- Case study evaluations.

##### 16.45 – 17.30 Industry Overview - John Bennett

- An independent consultant's view.

#### Day three - start 9.30 - finish 17.00

##### 9.30 – 17.00 Lease Documentation - David Malempre

- Traditional ownership methods employed by lessors
- Facility letter, offer letter
- Detailed lease terms
- Other methods available to secure a lessee's obligations
- Ancillary documentation
- Interactive case studies throughout

**Please note: all FLA events are subject to the application of competition law. Details will be available on the day.**