# IAPetus

Quarterly Bulletin For the Institution of Analysts & Programmers

Issue 28 December1998

WHEAWILL & SUDWORTH CHARTERED ACCOUNTANTS EXPLAIN IMPORTANT CHANGES IN RESPECT OF CORPORATION TAX THAT WILL AFFECT YOU IF YOU HAVE A LIMITED COMPANY...

## Corporation Tax Self Assessment (CTSA)

*When does CTSA apply?*

Self assessment for companies applies to accounting periods ending on or after 1 July 1999. This means that some companies have already started their first CTSA account period.

*How will CTSA differ from the current system of Pay & File?*

On the face of it, the new regime does not differ significantly from the old Pay & File system. A company must calculate its own tax liability and make a payment on account, and must file a corporation tax return within 12 months of the end of the accounting period. This system will continue under self assessment.

The main change under CTSA is that the Revenue will no longer assess and agree annually a company's corporation tax liability. After the filing date, the Revenue has 12 months to enquire into a return. If no enquiry is made within this period, then the company should assume that no further review will be necessary. The Revenue can only re-examine the company's return after this date is evidence suggests that proper disclosure of all the relevant facts have not been made.

**A company is now responsible for calculating its own tax liability**

*How will a company know if its liability has been agreed?*

Tax returns will in effect remain unapproved until the 12 month period in which the Revenue is allowed to mount an investigation has passed. In practice, as under self assessment for personal tax, the Revenue will probably issue some sort of acknowledgement of the return and may even send out a statement saying they have processed the return without need for amendment.

*Why "Self Assessment?"*

A company is now responsible for calculating its own tax liability and submitting an assessment of this with the corporation tax return. Since the Revenue will no longer issue assessments, the company must ensure that their calculations include all deductions and claims where appropriate. In practice, this is no different from the current system where a tax computation is submitted with the return which shows all reliefs available.

*Will there be penalties if the return is late?*

The penalties for late delivery of a corporation tax return are also unchanged from the current system.

They are as follows: -

- £100 if the return is less than 3 months late.
- £200 if the return is 3 or more months late, plus a tax geared penalty if the return is not filed within 18 months of the end of

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### Inside this issue

# Editorial

**There's such a surfeit of interesting material that I don't think I'll bore you with any of my words this time!**

Enjoy your Christmas, and may all your dreams (well, at least the nice ones not the nightmares) come true in 1999!

*Megan C. Robertson*

*IAPetus* is the Quarterly Bulletin of the **Institution of Analysts and Programmers.** The Editor is Megan C. Robertson. All views expressed herein are those of the authors, and do not necessarily reflect the Institution's or *IAPetus*' opinions or position.  Produced by Breeze Ltd, Tel: 0161-796 3600. Correspondence about *IAPetus*, contributions etc. should be sent to the Editor at 12 Bude Close, Crewe, Cheshire CW1 3XG (Tel: 01270 504994, email:iapetus@iap.org.uk).

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# Subscriptions for 1999

**From 1 January 1999 the following rates will apply: -**

| | |
|---|---|
| Fellow | £85.00 |
| Member | £75.00 |
| Associate Member | £65.00 |
| Graduate | £50.00 |
| Student | £40.00 |
| Retired member* | £40.00 |

If you have a normal current account in the UK it is cheapest and most convenient to pay by direct debit. Because it saves the Institution having to send letters when payments are due, we allow £5.00 off all the above rates. Some 70% of IAP members are already taking advantage of this concession – if you want to join them telephone the office for a form. Please note that the Institution uses an agent to collect the money, so our debits will show in your statement against the name "NLA".

If you normally pay by cheque or credit card we will send you an invoice when your subscription is due, i.e., on the anniversary of the day you first joined the Institution.

If you work overseas you may find it most convenient to pay us over the telephone by Visa or Mastercard. This saves the cost and inconvenience of purchasing sterling drafts.

*To qualify for the Retired rate, you must make application to the Institution confirming that you are over 60 years of age, have been a member of the IAP for at least ten years, and are no longer working or available for work except on an occasional basis.

## Council Elections – Nominations for election in 1999

**The constitution of the IAP provides for a governing Council of fifteen elected members. Each member serves for 3 years, five members retiring and five new members being elected every year.**

We are now calling for nominations for the five Council places which become available on 1 June 1999. Only Fellows or Members of the Institution can stand for the Council, but all members including Associate Members are entitled to make nominations and to vote in the elections.

Each member can nominate up to five people, because there are five vacancies to be filled. Nominations should be addressed to the Director General of the Institution, saying who you are and who you wish to nominate. Nominations received after 31 January 1999 will be ignored.

Those thinking of standing for the Council should know that Section 4 of the Institution's Memorandum of Association states "...no member of its Council of Management or Governing Body shall be appointed to any office of the Institution paid by salary or fees or receive any remuneration or other benefit or money's worth from the Institution".

Members are expected to attend full meetings of the Council three times a year – this may increase to four over the next year or so. The Institution does not normally pay expenses, but considerable effort is made to minimise the cost to Members. Meetings are held in varying locations to suit the convenience of those Members attending, and wherever possible the Council's business is conducted by letter, telephone, email or fax.

So, if YOU have ever though "I could do better" or even "I have some ideas on how this mob could be run", why not put your hat into the ring. The next issue of IAPetus will carry details of all those offering their services, and a voting card for the election.

## Use of the IAP Membership list

**We have had a complaint from a member regarding unwanted correspondence from someone who is obviously using the IAP Yearbook as a commercial marketing tool.**

We have had complaints like this before, fortunately rarely, when an outsider has somehow got hold of our list. This time, though, the letter came from another IAP member.

Whereas non-members have no right to use the list at all, of course members do. The whole purpose of the list is to allow members to contact other members, and members may occasionally receive mail which the sender genuinely thought they would like, but which goes straight in the bin. Tolerating other members' eccentricities is one of the responsibilities of IAP membership!

Having said that, of course we do not expect members to snow everyone else with time-wasting advertising rubbish. Before you mail another member think – is this something you would be glad to see landing on your doormat? A little common sense and a run-in with the Disciplinary Committee can be avoided.

# The Director General writes

**Before I write to you again a large part of Europe will have taken the first step towards adopting a common currency, and ditching their traditional francs, marks and lire.**

On January 1st 1999 an entirely new European currency will appear. If things work out, in a very few years the euro will be as important as the dollar, and used for 40% of world business. What effect will this have on our lives, jobs and businesses in Britain?

Many members will already be familiar with contracts where the sums are done in dollars rather than pounds. So working in more than one currency is not a very daunting prospect for sophisticated people like us. And as most businesses that trade overseas are already geared up to handle at least one foreign currency, the addition of the euro is not going to be too difficult, despite what the accounting profession says. But that is assuming Britain stays outside EMU, and the euro remains just one more foreign currency. What if we join? My straw poll of IAP members has thrown up some very varied opinions.

Some people are in no doubt that we should stop bleating and join straight away. It would be so much easier when you go on holiday. But others say easier holidays would come at an unacceptable price – the price of handing Britain over to a bunch of bureaucrats in Brussels. With them running Europe mainly to suit the Germans, a lot of Britons might not be able to afford holidays at all!

We have already had a foretaste, they say. When the pound was tied to the other European currencies in the "snake", a lot of Britons lost their jobs, their homes and their businesses before little Norman Lamont kicked the Germans out of the driving seat and grabbed back the controls. Are we going to let that happen all over again, this time with no escape?

Conversely, a lot of intelligent people are in favour of the euro. The Editor tells me she is one of them. For big business it offers unparalleled opportunities. With the barriers down it will be much easier for British business to migrate to mainland Europe where most of the customers are. If you are a bureaucrat it offers the prospect of unlimited Europe-wide junketing: bureaucracy is a portable skill. But programming is a portable skill too, so IAP members are unlikely to be the worst affected if Britain becomes an offshore blackspot of European unemployment.

But there is, as another Council Member pointed out, a third and altogether more optimistic scenario. Looking ahead to 2100, 2200 or whatever, when Captain Kirk is paying the insurance on his Star-burner MkIII by t-mail (telepathic cash transfer), it is unthinkable that he would use any currency other than the uno – the unified currency of the Federation of Planets. Ultimately the squabbling factions on this one little planet must sink their differences and come together.

Perhaps the euro is the first small step for financial man; and the end must justify the means.

These conflicting opinions hardly scratch the surface of an issue so complex that nobody can possibly predict what circumstances will await us in a few years' time.

My purpose in writing now is to urge you, as intelligent and concerned professional people, to give this vital issue the consideration it deserves. Make up your own minds, so that when the time for a decision comes you can shout loudly if you find you are being frog-marched in the wrong direction.

*Mike Ryan*

# Another Recruitment Agency Speaks...

**Keith Butler** of **Rullion Computer Personnel** says: -

**Rullion Computer Personnel have been trading for over ten years and, with a projected turnover of c.£42million this year, are now firmly established as one of the top 30 IT recruitment companies in the UK.**

Key to our success has been the fact that contractors tend to stay working for us for long periods of time and often introduce their friends and colleagues to us, many of whom undertake their first contract via Rullion.

Rullion's Managing Director, Keith Gregory, is an ex-I.T. Contractor (who was programming in Assembler when it was a state-of-the-art language!). Keith places great importance in treating contractors as individuals with their own problems and circumstances.

Our contractor welfare package is designed to make the move into contracting as painless as possible, ensuring that the contractor has nothing to worry about on his or her first day of work other than getting on with the job.

For most of our major clients we produce information packs detailing site facilities, ongoing projects, dress code, etc., so that candidates have as much information as possible about the site. We also provide an extensive "First Timers Guide to Contracting" and a "Guideline for Interviews" to help individuals looking for their first assignment. If successful, we provide help with setting up limited companies, lists of local accommodation and independent financial advice.

Once on-site, contractors are contacted on a regular basis, with formal and informal progress reviews being undertaken to ensure that the assignment is progressing as expected. Contractors are paid weekly via BACS and we have regular (but not too frequent!) social events enabling contractors to get to know other colleagues and members of the Rullion team. If there are any urgent problems then all contractors are given the home numbers of members of the relevant Account Management Team and we will guarantee to be on-site within 24 hours.

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# Permanent versus Contract

**The pro's and con's of staying in permanent employment or the option of contracting, is one of the most topical talking points facing IT professionals in the market place today.**

The problems are neither clear-cut nor heavily balanced in favour of one or the other.

There are a lot of positive aspects to pursuing the contract route, not least the increase in remuneration and the amount of 'freedom' from being able to choose where and when one wants to work.

For an individual in permanent employment the offer of more money and freedom is music to their ears. The reality though is something that very few Clients or Recruitment Agencies will disclose.

Contrary to popular belief, there is a lot of uncertainty in the contract market. This predominantly centres on where the next contract will come from, especially if only contracted out for a short period of time. This can, in turn, affect you and your family's security. A contractor may earn a lot of money over a 3 or 6 month period, but there is no concrete guarantee of walking into another contract straightaway, which may mean a couple of months where no income is generated. What people tend to forget is that the contracting market place is much more Client driven and there are a lot of very good contractors – the competition is immense. *However, a contract for 1 to 2 years does offer a degree of security and certainty because there is time to plan ahead.*

A company's remuneration also differs for a contractor. Contractors often have to fund expensive training courses; make adequate pension provisions without the benefit of generous company contributions and final salary schemes; life and health insurance and unpaid holidays – *being permanent does have its perks!*

It is important to note that a change of employment can often have an impact on employee benefits, whether permanent or contract, the most obvious of which is the impact on retirement provisions. A further consideration is that of the potential loss of Death In Service benefits which can often be up to four times salary. At Humana we have an association with a highly respected firm of Independent Financial Advisors who will be pleased to review all of your financial planning with you in complete confidence.

The most important aspect of a job to any professional is often the culture and environment of a company as it increases job satisfaction. In a company that has a mixture of permanent and contract staff this is one aspect that can make life hard for a short-term contractor. There is no time to maintain and build up relationships, and contractors are often excluded from the camaraderie of an office environment. *How would you react to a new colleague who walks in and earns at least twice as much as you for doing nearly the same piece of work?*

The advent of the millennium and the issues surrounding it are causing problems for both Clients and IT staff. There is certainly a drive for contractors at present as companies are using them due to the urgency of making their systems Y2K compliant. It is a short-term solution to stop the pressure.

Recent debates suggest that there may be a 'glut' of contractors in the marketplace post Year 2000, thereby creating a real competition for permanent jobs. Why? ... a lot of contractors that we speak to at present seem to be concentrating on Y2K compliance and testing, while permanent staff are working on the more challenging projects with good long term career prospects. What will happen once companies have become compliant? Well, contractors may be the first to go because companies have no loyalty or contract to adhere to once the pressure has been relieved.

***IT professionals are going to have to decide between short-term financial gain or long-term job security. The choice, as they say, is yours.***

**Stephen Menko**, Senior Consultant,
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*Humana International is a 'headhunting' consultancy that deals with both permanent and contract IT recruitment. We are dedicated to offering a confidential and professional service to high calibre individuals, covering a range of market sectors from Analyst Programmers through to Project Managers.*

# An Introduction to the Evolving Development Paradigm

## *Part 3 of 3 – Requirements for Enterprise Scale Object Oriented Analysis and Design*

**The goal of these three articles is to introduce readers to the evolution which is taking us beyond Information Engineering and Object Orientation, into a hybrid business-oriented paradigm, taking the best of many techniques and introducing new concepts. While not 'selling' any particular technology, or going into any great depth on any technique, it does advise what people should look for when selecting approaches, or purchasing tools to help take advantage of this evolution.**

In a small, single developer, environment, the needs for a development modelling tool are simple – provide support for the diagrams and notations that are used. For larger environments where there may be tens of Analysts, Designers and Developers working together on a project it is important to have a much more comprehensive checklist of features.

The most important of these features would be compliant with a standard notation – the ideal choice for, for instance, an Object Oriented (OO) or Component Based Development (CBD) tool being the Unified Modelling Language (UML). This, in conjunction with a clearly defined methodology, gives a common understanding across all Analysts, Designers and Developers of what the diagrams mean, and a framework in which to operate. The UML is ideal because it provides a coherent set of graphical diagrams covering all aspects from problem domain definition through to code design. As well as the notation being consistent throughout the tools, the entire User Interface should have a consistent look and feel to make its operation almost transparent to the Analysts and Designers using it.

The next important feature of an Enterprise Scale tool has to be the ability to operate in an Enterprise Scale environment – where multiple Analysts and Designers can work together, on the same model, in a multi-user environment. They should also be able to separate portions of the model to work on independently, but be sure that they can re-integrate this portions with no loss of integrity. Additionally a toolset, which will allow developers to leverage the evolving hybrid methods, must support or provide:

- Code Generation support to appropriate platforms, with the ability to easily change platform and partitioning (eg from 2 tier to multi-tier client server)
- Support for Round Trip Engineering (Reverse Engineering code back into a model, to avoid losing changes made the system which would invalidate the model)
- Import/Export facilities to third party tools (including the Microsoft Repository for UML information)
- Integration of Business Modelling – to leverage the efforts of Business Process Improvement/Re-engineering (BPI/BPR) projects
- Integration of Data Modelling (reusing or creating Entity models as well as Relational Databases)
- Support for Object Oriented techniques and notations
- Support for Component Based Development techniques and notations

As with any Enterprise-Scale project, it is important that people can report on progress, as well as invite comment on the on-going work. To this end it is important to provide good reporting capabilities within the environment. These reports can take the format of:-

- predefined and customisable printed reports
- ad-hoc user access via (for instance) a web server (with the ability to provide feedback, but not make direct changes)
- Support for integration (using OLE/ActiveX technology) of external information into the model, and also model information into word-processor documents, or presentation packages.

I hope these three articles have helped to put Information Engineering, Object Orientation, Business Process Improvement, Component Based Development and the hybridisation of these techniques into perspective, and given some idea of what to look for if you want start to leverage the facilities for projects you are working on.

Comments are welcome to Zzarg@Earthling.Net

*Jeremy E. Cath*

For further information on Component Based Development and the Catalysis Method, please visit the Icon Computing web-site at http://www.iconcomp.com.

For additional information on the UML please see http://www.rational.com/uml.

For information on the Sterling Software COOL:Suite family of products, including COOL:Jex (OO Modelling facility) and COOL:Jex (Component Based Development facility), please visit the web-site at http://www.cool.sterling.com.

For details of the Rummler-Brache BPI methodologies see http://www.rummler-brache.com.

For information on the Microsoft Repository, see http://www.microsoft.com/repository.

# Data Entry Services

**Rafiqul Islam, who has been a Member of the IAP for just over two years, would like to explore the possibility of setting up a service to undertake data-entry work for European companies from his base in Bangladesh.**

Rafiqul gained an MSc in Computer Engineering at the Lenin Institute in Kharkov, and has since worked as a software developer in the Ukraine and in Bangladesh.

The Institution itself does not have any significant requirements for data entry, and our status as a professional body would preclude us from getting involved in the commercial provision of such services. But we do believe this is an area where our UK and overseas members may have something to offer one another.

Anyone who is interested can call Rafiqul direct on 008802 9124807 or 9112714, or email raf@bdcom.com.

## An Unseasonal Story

**We recently received an extraordinary letter from member John Hopkins. Apparently evil men broke into his house and *stole his IAP membership certificate!***

This news has caused some consternation back at IAP HQ. Does IAP membership carry some hitherto unforeseen prestige in the underworld? Perhaps you stand a better chance of getting the contract to hack into a bank's system if you have an IAP membership certificate to wave in front of the large men with broken noses on the selection committee!

So far as we know, nobody is yet forging IAP certificates. But we did once receive an application from a chap who had painstakingly forged a degree from London University. It was a beautiful job in full colour: we only found out because he could not resist adding a few improvements to the Earl Marshal's original design. The chap had talent, but not as an analyst or programmer.

## IAP Bletchley Park Fund

**The Council has decided that the Fund will be wound up on 31st January 1999.**

If you are still intending to make a donation to this very worthy cause, do so now or you will have missed your chance. Cheques should be made payable to "The IAP Bletchley Park Fund" and mailed to the Institution office at Charles House, 36 Culmington Road, London W13 9NH. Don't delay – do it now!

# MILLER Firstline (NLA)

**Most IAP members pay their subscriptions by direct debit, and 90% of these payments go through without any trouble. But about 10% go wrong for one reason or another, and this can cause a lot of aggravation, both for members and for Nicole in the office, whose job it is to sort things out.**

The most usual problem is when members move bank accounts, and do not tell us or even realise that the old direct debit will no longer work. A more avoidable problem is when members cancel their direct debits by mistake, after seeing the debit appear in their statements, but not realising what it is for.

Your subscription is renewable on the anniversary of the date you joined the IAP (the date on your membership certificate). But the IAP is not allowed to draw the money itself; we have to use agents called Neil Lewis Associates or NLA. It is their name, NLA, which will appear on your statement, *not* IAP.

The situation has recently become even more complicated. NLA have been taken over by another company, Miller Firstline. They seem to think that in future members' statements will show debits by MILLERfirstline (NLA). But this is by no means certain, so members' continued vigilance and co-operation will be appreciated, particularly by Nicole.

## IAP Picks Top Careers Titles

**Books in the "Getting a Job" series recommended to IAP members in *IAPetus* a year ago have since become best sellers.**

A survey of 1,500 retail bookshops throughout Britain has found that these books by Sarah Berry are in the top five best selling careers titles.

These books can be ordered from the Institution office at £7.00 each including packing and postage. Titles include: –

*How to Plan your Career*
*Write a Perfect CV in a Weekend*
*Win the Job at the Interview*
*How to be Headhunted*

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the accounting period at the rate of: -

10% if the return is filed no later than 2 years after the end of the account period

or

20% in all other cases.

The fixed penalties are increased to £500 and £1,000 respectively on the 3rd consecutive offence.

*What are the changes regarding the payment of corporation tax?*

The introduction of CTSA coincides with the introduction of a quarterly accounting system for the payment of tax, for accounting period ended on or after 1 July 1999. **This system will only apply to large companies.** A large company is defined as one with annual taxable profits of £1.5M or more (although remember that this limit is apportioned if there are associated companies).

Under quarterly accounting, for a 12 month accounting period, corporation tax will be payable in four equal instalments in month 7, 10, 13 and 16 following the start of the accounting period.

The system will be phased in over a four year period. Initially in the first year 60% of the anticipated liability will be payable in four equal instalments and the balance of 40% payable nine months after the end of the accounting period. This will gradually increase until a large company pays the full liability in the four equal instalments as set out above.

Companies that become large in accounting period will not be liable for instalment payments until the following period unless taxable profits for the period in which they become large are at least £10M.

The good news for small and medium size companies is that they are totally exempt from quarterly accounting. These companies will continue to pay their tax liability in one instalment, nine months after the end of the accounting period to which it relates.

*Does CTSA apply to director's loans?*

CTSA will apply to the tax charge on loans to participators. Companies will be required to return details of the loan made to directors during each accounting period. Any tax due on overdrawn loan accounts must be included on the tax computation submitted with the return.

The repayment of these liabilities will be made 9 months after the end of the accounting period in which the loan is repaid.

*What about the abolition of Advance Corporation Tax (ACT)?*

ACT is to be abolished on distributions made after 5 April 1999. After this date, companies will pay a net dividend and there will be no need to submit quarterly CT61 Returns or pay tax across to the Collector when a Dividend is made. This has a cashflow advantage for small and medium size companies who will now pay their gross corporation tax liability (i.e., there will be no deductions for ACT) 9 months after the end of the accounting period. They will no longer need to make payments on account during the year when a dividend is paid.

Provisions will be put in place to relieve surplus ACT at 5 April 1999 by means of "shadow" ACT, although the regulations are still in a draft format. In principle however, as currently drafted, shadow ACT will be calculated on the value of any distributions made during accounting period, although no payment of the ACT is actually made. The maximum offset of shadow ACT will be calculated at 20% of taxable profit, and if the shadow ACT is less than this amount, then any surplus ACT brought forward can be offset.

For the individual the tax credit attached to the dividend has changed so that if you are a higher rate tax payer, you will pay the same tax on the dividend as the current system.

*Are there any other changes which will be introduced?*

The other changes worth mentioning are: -

- The rate of corporation tax will be reduced by 1% from 1 April 1999. The main rate will be 30% and the small companies rate will cut to 20%. The limits for the definition of a large company and a small company remain at £1.5M and £300K respectively.
- Interest on overpayments and underpayments of corporation tax will be brought more closely into line with commercial rates of interest and will be taxable or deductible as appropriate.
- First year allowances on plant and machinery will continue, although at a reduced rate. For expenditure in the year following 1 July 1998, the allowance for the first year will be 40% of cost. After this a writing down allowance of 25% will be given.
- Self assessment means a tougher regime on keeping records. There is now a formal requirement to keep records for 6 years.

*Am I right in assuming that there will be no major changes if my company remains small or medium?*

Yes. If the company is defined as small or medium then the change to self assessment may be hardly noticed. The file and payment dates remain as they are under the current system; the only real effect will be the abolition of ACT which will actually improve the cashflow for most companies. The real losers under the system will be the large companies who will now have to pay their tax in instalments during the year.

If you would like to discuss the above further, please contact: -

Gordon Morrison/Richard Haynes/
Paul Crozier/Ian Ross
Wheawill & Sudworth Chartered Accountants.

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Dear Sir

Further to your article about contracting, I would like prospective contractors to note that agencies always quote "There has never been a better time to go contracting". This is certainly the case for agencies, as the more contractors they have available, the greater the chance of placing someone with a client and thus generating income.

Please be aware however that the contracting market is now "steady" and not "booming", therefore, unless you have several years of recently proven experience in your field, you must think very carefully about whether you are prepared to take the risk of competing with other contractors for a position and possibly being without work for a time.

All this being said, as a reasonably seasoned contractor, I can definitely recommend contracting; I have never regretted the day I started out on this interesting and rewarding profession, and I'm sure many of you will enjoy the experience, but please consider my comments above, and "look before you leap".

**Nick Hindle**



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Key to our success has been the expansion of our Training Division. Rullion were one of the first agencies to be appointed as a Microsoft Authorised Resource Centre. As such we are able to provide high quality, tailor-made training on either an on-line or weekend basis.

This training has now been supplemented by new courses in technologies such as Oracle, Java, Lotus, and Cisco. Within the next couple of months we will be launching a new training "voucher" scheme whereby contractors working via Rullion will be able to receive discounts on training as reward for loyalty, performance, etc.

Contracting is now recognised as an exciting and professional career option with more and more clients realising the benefits of using contract I.T. staff to develop and support systems. However, the move to contracting can still be daunting and we feel that it is a major part of our job to help as much as possible in this transition. Maybe this is why we have trebled in size over the last 2 years!

If this whets your appetite, Rullion can be contacted on 0171 929 0404 or by email at city@rullion.co.uk