



TRAINING PROGRAMME 2024



cultus
training academy cc

TRAINING INFORMATION

PKF FCS is an approved and registered training centre with the *Namibia Institute of Professional Accountants (NIPA)*. Our Walvis Bay and Windhoek Offices are also registered with the *Institute of Chartered Accountants (ICAN)*.

PKF FCS is registered with the Namibia Training Authority (NTA).

Through *Cultus Training Academy CC*, the training division of PKF FCS, we offer a variety of Training modules.

ONLINE TRAINING SESSIONS

- All the online training sessions are presented from 10h00 – 12h00 via Microsoft Teams.

Professional people need professional training. Are you a business owner, or a student, or qualified in the Accounting industry? Then please join us for our online training sessions this year. Our professional trained course presenters are educated in the Accounting, Audit, Tax and Corporate Governance industry, and have years of experience.

Presentations may vary from beginners to advanced expert level, while some may be specific to the accounting profession, and others are of interest to the general business community. Although our presentations are offered online, these are interactive sessions, where the audience is encouraged to ask questions or obtain further clarification or discuss a specific problem.

We issue signed attendance certificates at the end of the presentation for attendees who are present throughout the session. CPD hours achieved will be reflected on this certificate.

Please browse through our programme for a module that suits your training needs and submit your registration form.

REGISTRATION & COSTS

REGISTRATION

- Please complete a separate registration form for each course code.
- Submit your registration form not later than 24 hours before the course start date.
- Registrations must be accompanied by proof of payment.

COSTS

- Costs include VAT at 15%.
- The fee for each course is N\$750.00 plus VAT.
- Once payment is confirmed, the Teams link will be shared with you.

REFUNDS

- No refunds will be considered after the last date of registration.



BANK DETAILS

Cultus Training Academy CC
Bank Windhoek, Walvis Bay
Branch code: 481-872
Account number: 8005216766

COURSE PRESENTERS



Jean-Pierre Kouwenhoven
Hons. B. Compt; NIPA; CA. (Nam)

J.-P. commenced his training with Ernst & Young and completed his B. Compt from UNISA. In 1997 he completed his Hons. B. Compt, and his CTA in 1998.

He completed his Post Graduate Diploma in Auditing in 1999. In 1999 he was promoted to Manager at Ernst & Young and in 2000 to Senior Manager.

He headed the Entrepreneurial Division of Ernst & Young in Windhoek from 1998 to 2000. In October 2000 he moved to Walvis Bay where he managed the Ernst & Young office, and in 2005 he was promoted to director. During this period, he also acted as training officer in Walvis Bay. In March 2006 JP joined Financial Consulting Services CC as a member and as a partner.

He registered FCS Auditors (rebranded to PKF-FCS Auditors in 2016) to supplement the wide range of services offered by FCS.



Nicolai Käser
B Comm; NIPA

Nicolai started his career as a trainee accountant at FCS Swakopmund on 1 March 2013. He obtained his B Comm Accounting degree from the University of Cape Town. On 1 January 2017 Nicolai transferred to PKF FCS Walvis Bay after completing his NIPA articles.

On 1 January 2018 Nicolai was promoted to Accounting Manager. He was put in charge of the Corporate Finance Division from November 2018, and during his four years as manager he acquired extensive knowledge and experience in the corporate finance field.

On 1 March 2022 Nicolai was admitted as director of PKF Financial Consulting Services (Pty) Ltd.



Jeanine Du Toit
Hons. B. Compt; NIPA; CA (Nam); CA (SA)

Jeanine completed her B. Compt degree through UNISA (2006 – 2008) and continued to do her Honors degree with CTA status in 2009.

She passed her Public Practice Examination during 2013 and registered both with Public Accountants and Auditors Board of Namibia (PAAB) as well as with the Institute of Chartered Accountants of Namibia (ICAN).

She also became a practicing member of the Namibia Institute of Professional Accountants during 2009 after passing her final examinations and required articles. Jeanine is the Managing Audit partner in PKF-FCS Auditors, and also serves as director in PKF Financial Consulting Services (Pty) Ltd.

Jeanine also serves on the ICAN Shadow Board, Auditing and Accounting Standards Committee from 2021



Karl-Heinz Schulte
B. Compt; NIPA

Karl-Heinz started working for FCS in February 1998 and he completed his internship in the PKF FCS Swakopmund Branch.

In 2006 he completed his Degree in Accounting Science at the University of South Africa. Today he is the Executive Director in charge of PKF FCS Swakopmund.

Karl-Heinz is intrigued by the workings of the various tax systems and laws. He is also involved in developing and presenting the PKF FCS training courses, which are available to PKF FCS staff and the public at large. By offering these training courses, he hopes to increase the accounting and tax knowledge throughout Namibia.

COURSE PRESENTERS



Velinda Alves
B. Comm Fin Acc; NIPA

Velinda obtained her B.Comm Financial Accounting degree in 2009 at the University of Stellenbosch and started her career in 2010.

Since then, she had been involved in the public sector, attending to taxation, accounting, bookkeeping and statutory requirements and compliance for various industries. She completed her articles in 2013. Velinda has more than 14 years experience in servicing of clients in the following markets:

Medical, renewable energy, tourism, farming, mining, telecommunications, retail. She is also in charge of payroll clients, and payroll related services at the PKF FCS Windhoek branch.

Velinda joined the PKF Namibia team in 2014 as Accounting Manager. She was appointed as director from 1 March 2023.



Kai Lauenroth
B. Compt; NIPA

Kai worked as an articled clerk at Stier Vente in Windhoek from 2003-2007. During this period, he completed his B. Compt degree with UNISA in 2006. In 2008 Kai completed his ICAN articles, while he worked at Woermann & Brock as a Financial Manager. From 2009-2010 he worked at Prestige Accounting as a Senior Accountant.

Kai has more than 20 years experience in servicing clients in the following markets: Agriculture and Farming, Property and Real Estate, Fishing Industry, Legal Practitioners, Manufacturing, Transport, Freight, Shipping and Logistics, Health and Medical, Retail, Tourism and Leisure (Public Sector), Pharmaceutical, Mining, Property Development and Construction.

Kai joined PKF FCS Windhoek in 2011 and was admitted as partner at PKF FCS on 1 March 2015.



Hendrina Engelbrecht
B.Comm Fin Acc; NIPA

Hendrina obtained her B.Comm Financial Accounting degree in 2006 from the Northwest University (Potchefstroom Campus), and started her career in 2007. In 2010 she completed her articles, and in January 2011 she started working at FCS Swakopmund as a senior accountant.

Hendrina has more than 15 years experience in servicing clients in the following markets: Agriculture and Farming, Property and Real Estate, Fishing Industry, Legal Practitioners, Manufacturing, Transport, Freight, Shipping and Logistics, Health and Medical, Retail, Tourism and Leisure (Public Sector), Pharmaceutical, Mining, Property Development and Construction

Hendrina was promoted to manager of the accounting department in January 2014. In March 2018 Hendrina was admitted as a Director of PKF Financial Consulting Services (Pty) Ltd.



Pierre Knoetze
B. Compt; NIPA

Pierre has been with PKF FCS since August 2000. He completed his B.Compt degree in 2004 and was admitted as a partner at PKF FCS in 2005. He also completed a course in Financial Statement Analysis and Interpretation.

Pierre has more than 20 years experience in a variety of fields. He has a keen interest in Taxation and Business Management and offers a variety of services in these fields.

PKF FCS encourages its team members to acquire a general knowledge in a variety of fields, and most of our directors are actively involved in developing and building such a knowledge base. This knowledge base enables PKF FCS to advise clients in many different aspects of their business and is something that Pierre would like to expand even more in the future by engaging in more courses and degrees.

COURSE PRESENTERS



Lynique Käser
B. Compt; NIPA

Lynique completed her Bachelor's degree in Accounting Science in July 2015 through UNISA. Before completing her articles with PKF Financial Consulting Services (Pty) Ltd, she was promoted to a supervisory position in 2017 at the Walvis Bay branch. She was also tasked to assist with the management of the tax department since late 2018 and is now the Manager of the Walvis Bay Tax department. Lynique also assists at times with preparations required for the Corporate Finance department, which deals with business plans, cash flow forecasts, valuations, and budgets.

She has recently completed her Postgraduate diploma in taxation with UNISA. The extensive experience in accounting, taxation, and a fair amount of exposure to the Corporate Finance field, together with strong leadership and people skills has given her the edge in professional, effective, and efficient decision making and problem solving



Francois Champion
Audit Manager

Francois completed his audit articles in 2014 and qualified as a Chartered Accountant in March 2015, whereafter he obtained an additional 8 years of post article experience in the manufacturing environment.

He successfully complete an Honours Degree in Management Accounting in 2016 through UNISA.

He is a driven accounting professional with accounting & financial management experience in the mining and fishing industries. After working in the mining and fishing industries for 7 years he decided to return to the auditing practice and joined PKF-FCS Auditors as Audit Manager on 1 January 2022.



Johann Robberts
B.Compt.; NIPA

Johann joined FCS in 2006 at the Swakopmund office as a Junior Trainee Accountant. Later the same year he transferred to the Windhoek office and in 2012 completed his degree in Accounting Science at the University of South Africa.

In January 2015 he was promoted to Manager in the Accounting department.

COURSES

MS TEAMS ONLINE

- All our courses will be presented online through MS Teams.
- Attendees will receive the Teams link after registration and confirmation of payment.
- Course handouts will be available after the session, to all attendees who attended the full training session.
- Electronic Certificates of attendance will be presented to all attendees who attended the full training session.
- Course duration: All training sessions will run for two (2) hours.

REGISTRATION QUERIES

- Contact Person: Masadi Ceronio
- Email: admin@cultustraining.com
- Training Survey: We appreciate your feedback and completion of the survey poll after the session to rate our training.

Course dates

For more information on the specific areas addressed in each course code, click on the course code to go the course information page provided in this brochure. Also visit our website: www.pkf-fcsnam.com

Date	Code	Course Name	Presenter
12/04/2024	ITX01.01	Introduction To the Namibian Income Tax Act:	Kai Lauenroth
19/04/2024	ITX02.01	Advanced Taxation: Income	Pierre Knoetze
19/04/2024	PCT02.01	Excel: Intermediate	Karl-Heinz Schulte
26/04/2024	ITX03.01	Advanced Taxation: Deductions	Pierre Knoetze
10/05/2024	ITX01.02	Introduction To the Namibian Income Tax Act:	Kai Lauenroth
17/05/2024	ITX01.03	Introduction To the Namibian Income Tax Act	Lynique Käser
24/05/2024	ITX01.04	Introduction To the Namibian Income Tax Act	Lynique Käser
24/05/2024	LEG01.01	Social Security, Employees Compensation and VET levy	Velinda Alves
31/05/2024	PCT01.01	Excel: Basics	Kai Lauenroth
07/06/2024	SST01.01	Time Management	Hendrina Engelbrecht
28/06/2024	VAT01.01	Introduction to the Namibian Value Added Tax Act	Hendrina Engelbrecht
05/07/2024	COL01.01	Basics of the Close Corporation Act	Nicolai Käser
05/07/2024	LEG02.02	Labour Act: Conditions of employment	Jeanine du Toit
05/07/2024	PCT01.02	Excel: Basics	Kai Lauenroth
12/07/2024	COL02.01	Basics of the Companies Act	Francois Champion
19/07/2024	COL04.01	Understanding Trusts	JP Kouwenhoven
26/07/2024	COL06.01	Ethics - Introduction - The Fundamentals	Jeanine du Toit
26/07/2024	VAT01.02	Introduction to the Namibian Value Added Tax Act	Hendrina Engelbrecht

Date	Code	Course Name	Presenter
02/08/2024	LEG02.01	Labour Act: Conditions of employment	Jeanine du Toit
16/08/2024	LEG03.01	Legal Bits: Property	Lynique Käser
06/09/2024	LEG04.01	Legal Bits: Financial	Johann Robberts
20/09/2024	COL01.02	Basics of the Close Corporation Act	Nicolai Käser
27/09/2024	COL02.02	Basics of the Companies Act	Francois Champion
04/10/2024	COL04.02	Understanding Trusts	JP Kouwenhoven
04/10/2024	PCT02.02	Excel: Intermediate	Karl-Heinz Schulte
11/10/2024	COL06.02	Ethics - Introduction - The Fundamentals	Jeanine du Toit
18/10/2024	ITX02.02	Advanced Taxation: Income	Pierre Knoetze
25/10/2024	ITX03.02	Advanced Taxation: Deductions	Pierre Knoetze
01/11/2024	LEG01.02	Social Security, Employees Compensation and VET levy	Velinda Alves
8/11/2024	LEG04.02	Legal Bits: Financial	Johann Robberts
15/11/2024	LEG03.02	Legal Bits: Property	Lynique Käser
17/01/2025	SST01.02	Time Management	Hendrina Engelbrecht

Basics of the Close Corporations Act

COL01.01

Date	Level	Course Presenter	Aimed at
05 July 2024	Beginners	Nicolai Käser	All Trainees, Company Secretarial staff; members of Close Corporations.

SPECIFIC AREAS ADDRESSED:

Various business forms available in Namibia.

Close Corporations:

- Association Agreements.
- Membership.
- Maintenance of a Corporation.
- Contributions by members.
- Fiduciary position of members.
- Distributions to members.
- Loans to / from members.

COL01.02

Date	Level	Course Presenter	Aimed at
20 September 2024	Beginners	Nicolai Käser	All Trainees, Company Secretarial staff; members of Close Corporations. .

SPECIFIC AREAS ADDRESSED:

- Close Corporations:
 - Registration, Deregistration and Conversion to / from Company.
 - Acquisition of Membership.
 - Accounting Officer rights, duties, responsibilities and reporting.
 - Members' personal liability considerations.
 - Accounting Requirements.

Basics of the Companies Act

COL02.01

Date	Level	Course Presenter	Aimed at
12 July 2024	Beginners Intermediate	Francois Champion	All Accounting and Audit Trainees, Company Secretarial staff; Directors of Companies.

SPECIFIC AREAS ADDRESSED:

- Types of Companies.
- Private Companies:
 - Memorandum and Articles of Association.
 - Office Bearers.
 - Registration.
 - Deregistration.
 - Conversion to / from Close Corporation.

COL02.02

Date	Level	Course Presenter	Aimed at
27 September 2024	Beginners Intermediate	Francois Champion	All Accounting and Audit Trainees, Company Secretarial staff; Directors of Companies.

SPECIFIC AREAS ADDRESSED:

- Private Companies:
 - External relationships.
 - Shares and Share transfers.
 - Financial Assistance.
 - Auditor rights, duties, responsibilities and reporting.
 - Accounting requirements.

Understanding Trusts

COL04.01

Date	Level	Course Presenter	Aimed at
19 July 2024	Beginners Intermediate	Jéan-Pierre Kouwenhoven	Trustees, Founders and Beneficiaries of Trusts, Financial Managers and Accountants.

SPECIFIC AREAS ADDRESSED:

Trusts:

- Law of Trusts.
- Good Governance.
- Definitions and Types of Trusts.
- Parties to a Trust.
- Disadvantages, Common Pitfalls.
- Trust Records.

COL04.02

Date	Level	Course Presenter	Aimed at
04 October 2024	Beginners Intermediate	Jéan-Pierre Kouwenhoven	Trustees, Founders and Beneficiaries of Trusts, Financial Managers and Accountants.

SPECIFIC AREAS ADDRESSED:

Trusts:

- The Legal Consequence.
- Requirements for formation.
- Insolvency.
- Taxation of Trusts.

ETHICS: Introduction – the Fundamentals

COL06.01

Date	Level	Course Presenter	Aimed at
26 July 2024	Beginners Intermediate	Jeanine Du Toit	All trainees, Company Secretarial Staff, Directors of Companies, Members of Close Corporations; Practicing Accountants and Auditors, Financial Managers and Accountants.

SPECIFIC AREAS ADDRESSED:

- Definitions.
- International Ethics Standard Board.
- Reputation and Trust.
- Drivers of Ethical Choices.

COL06.02

Date	Level	Course Presenter	Aimed at
11 October 2024	Beginners Intermediate	Jeanine Du Toit	All trainees, Company Secretarial Staff, Directors of Companies, Members of Close Corporations; Practicing Accountants and Auditors, Financial Managers and Accountants.

SPECIFIC AREAS ADDRESSED:

- Values underpinning behaviour at the workplace.
- Integration of ethical principles.
- Practical Tools.

Introduction to the Namibian Income Tax Act

ITX01.01

Date	Level	Course Presenter	Aimed at
12 April 2024	Beginners	Kai Lauenroth	First and second year trainees, Bookkeepers, Junior Tax Consultants, Tax Compliance officers, Accounting staff.

SPECIFIC AREAS ADDRESSED:

- History of Taxation.
- Different forms of Taxation.
- Taxes applicable in Namibia.
- Terminology – the Basics.

ITX01.02

Date	Level	Course Presenter	Aimed at
10 May 2024	Beginners	Kai Lauenroth	First and second year trainees, Bookkeepers, Junior Tax Consultants, Tax Compliance officers, Accounting staff.

SPECIFIC AREAS ADDRESSED:

- Basic Understanding to:
 - Gross Income.
 - Exempt Income.
 - General Deduction Formula.

ITX01.03

Date	Level	Course Presenter	Aimed at
17 May 2024	Beginners Intermediate	Lynique Käser	First and second year trainees, Bookkeepers, Junior Tax Consultants, Tax Compliance officers, Accounting staff.

SPECIFIC AREAS ADDRESSED: Taxation – Ring Fenced Trades.

ITX01.04

Date	Level	Course Presenter	Aimed at
24 May 2024	Beginners Intermediate	Lynique Käser	First and second year trainees, Bookkeepers, Junior Tax Consultants, Tax Compliance officers, Accounting staff.

SPECIFIC AREAS ADDRESSED: Taxation – Individuals.

Advanced Taxation: INCOME

ITX02.01

Date	Level	Course Presenter	Aimed at
19 April 2024	Advanced	Pierre Knoetze	Practising Accountants and Auditors, Audit managers, Senior Accountants, Senior Tax Compliance Officers.

SPECIFIC AREAS ADDRESSED:

- In depth understanding of:
 - Gross Income.
 - Exempt Income.
 - Double Tax Agreements.

ITX02.02

Date	Level	Course Presenter	Aimed at
18 October 2024	Advanced	Pierre Knoetze	Practising Accountants and Auditors, Audit managers, Senior Accountants, Senior Tax Compliance Officers.

SPECIFIC AREAS ADDRESSED:

- Taxation – Special cases, pitfalls.

Advanced Taxation: DEDUCTIONS

ITX03.01

Date	Level	Course Presenter	Aimed at
26 April 2024	Advanced	Pierre Knoetze	Practising Accountants and Auditors, Audit Managers, Senior Accountants, Senior Tax Compliance Officers.

SPECIFIC AREAS ADDRESSED:

In depth understanding of:

- General Deduction Formula.
- Specifically prohibited deductions.
- Capital Expenditure.

ITX03.02

Date	Level	Course Presenter	Aimed at
25 October 2024	Advanced	Pierre Knoetze	Practising Accountants and Auditors, Audit Managers, Senior Accountants, Senior Tax Compliance Officers.

SPECIFIC AREAS ADDRESSED:

- Damages and compensation.
- Specific / special Deductions.
- Interest – not deductible.
- Foreign Exchange.

Social Security, Employees Compensation, VET levy

LEG01.01

Date	Level	Course Presenter	Aimed at
24 May 2024	General	Velinda Alves	Bookkeeping Trainees, HR staff.

SPECIFIC AREAS ADDRESSED:

MSD Fund:

- Maternity Leave.
- Sick Leave.
- Death Benefit Fund.
- ECF Fund.
- Returns and reporting.

LEG01.02

Date	Level	Course Presenter	Aimed at
01 November 2024	General	Velinda Alves	Bookkeeping Trainees, HR staff.

SPECIFIC AREAS ADDRESSED:

- Development Fund.
- NTA:
 - Registrations
 - VET levy – Definitions and Calculations.
 - Late Penalties.
 - VET levy registrations.
 - Claim Process.

Labour Act: Conditions of employment

LEG02.01

Date	Level	Course Presenter	Aimed at
02 August 2024	Intermediate	Jeanine Du Toit	HR and Payroll staff.

SPECIFIC AREAS ADDRESSED:

Basic Conditions of Employment:

- Ordinary hours.
- Overtime Calculations.
- Night Time Calculations.
- Meal Intervals.
- Night Work.

LEG02.02

Date	Level	Course Presenter	Aimed at
05 July 2024	Intermediate	Jeanine Du Toit	HR and Payroll staff.

SPECIFIC AREAS ADDRESSED:

- Work on Sundays, Public Holidays.
- Continuous Operations.
- Leave Entitlements.
- First and Final Payslip.
- Calculations.

Legal Bits: Property

LEG03.01

Date	Level	Course Presenter	Aimed at
16 August 2024	Intermediate	Lynique Käser	Financial Managers, Accountants, Senior Bookkeepers, Trainees.

SPECIFIC AREAS ADDRESSED:

- Property Ownership.
- Property Rights.
- Real Rights.
- Buying a Property.

LEG03.02

Date	Level	Course Presenter	Aimed at
15 November 2024	Intermediate	Lynique Käser	Financial Managers, Accountants, Senior Bookkeepers, Trainees.

SPECIFIC AREAS ADDRESSED:

- Sectional Titles.
- Leasehold Improvements: Tax and Accounting Treatment.
- Municipal Rates and Taxes.

Legal Bits: Financial

LEG04.01

Date	Level	Course Presenter	Aimed at
06 September 2024	Intermediate	Johann Robberts	Financial Managers, Accountants, Senior Bookkeepers, Trainees.

SPECIFIC AREAS ADDRESSED:

Basic Understanding:

- Namibia Investment Promotion Act, 2016 (Foreign Investment Act 1990 & 1993 repealed).
- Customs Duties and Excise Act.

LEG04.02

Date	Level	Course Presenter	Aimed at
22 November 2024	Intermediate	Johann Robberts	Financial Managers, Accountants, Senior Bookkeepers, Trainees.

SPECIFIC AREAS ADDRESSED:

Basic Understanding:

- Levies (Gaming, Agronomy, Sea Fisheries, Export Levy).
- Stamp Duties Act.
- Usuary Act.
- Prescription Act.

Excel: Basics

PCT01.01

Date	Level	Course Presenter	Aimed at
31 May 2024	Beginners	Kai Lauenroth	Trainees, Excel users.

SPECIFIC AREAS ADDRESSED:

Basics, File Menu, Home.

PCT01.02

Date	Level	Course Presenter	Aimed at
05 July 2024	Beginners	Kai Lauenroth	Trainees, Excel users.

SPECIFIC AREAS ADDRESSED:

Insert, Page Layout, Data Manipulation.

Excel: Intermediate

PCT02.01

Date	Level	Course Presenter	Aimed at
19 April 2024	Beginners Intermediate	Karl-Heinz Schulte	Trainees, Excel users.

SPECIFIC AREAS ADDRESSED: Conditional Formatting, Formulas.

PCT02.02

Date	Level	Course Presenter	Aimed at
04 October 2024	Beginners Intermediate	Karl-Heinz Schulte	Trainees, Excel users.

SPECIFIC AREAS ADDRESSED: Conditional Formatting, Formulas.

Time Management

SST01.01

Date	Level	Course Presenter	Aimed at
07 June 2024	General	Hendrina Engelbrecht	All Professional people, anyone battling to organise himself.

SPECIFIC AREAS ADDRESSED:

- Introduction to Time Management.
- Tools for Efficient Time Management.

Time Management

SST01.02

Date	Level	Course Presenter	Aimed at
17 January 2025	General	Hendrina Engelbrecht	All Professional people, anyone battling to organise himself.

SPECIFIC AREAS ADDRESSED:

- Time Management: the practical side.

VAT: Introduction to Namibian Value Added Tax

VAT01.01

Date	Level	Course Presenter	Aimed at
28 June 2024	Beginners Intermediate	Hendrina Engelbrecht	All Trainees, Bookkeepers, Junior Tax consultants, Tax Compliance Officers, client Bookkeeping staff.

SPECIFIC AREAS ADDRESSED:

- Introduction; General calculation of VAT; Time and Value of Supply.

VAT: Introduction to Namibian Value Added Tax

VAT01.02

Date	Level	Course Presenter	Aimed at
26 July 2024	Beginners Intermediate	Hendrina Engelbrecht	All Trainees, Bookkeepers, Junior Tax consultants, Tax Compliance Officers, client Bookkeeping staff.

SPECIFIC AREAS ADDRESSED:

- Taxable Activity.
- Input VAT.
- Special Inclusions.
- Deductions.



2024

THANK YOU!

For joining us.