

# Farming Conference

## 2011

- **Farming Profitability Outlook**
- **Farm Diversification and the Associated Tax Treatment**
- **Succession and Maximising Reliefs**
- **Farming Renewables**
- **Protecting Farming Assets on Divorce**
- **Policy Change Ahead**
- **HMRC Aggressive Stance to Farming**



### Castle Donington

18 October 2011

Hilton Hotel, Castle Donington

### Huntingdon

4 November 2011

Marriott Hotel, Huntingdon

**Full Day Conference £265**

(including lunch) plus VAT per person

£50 for MembershipPLUS • 25% Discount for Members



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# Farming Conference 2011

18 October 2011

4 November 2011

Hilton National, Castle Donington

Marriott Hotel, Huntingdon

Our one day farming conference has been specifically designed for partners or senior managers with responsibility for a number of farming clients. It is a specialist conference looking at a wide range of practical issues which will enable those attending to provide the best possible advice to their clients.

9.30am

## Welcome and introduction by Conference Chairperson

9.35am

## Farming Profitability Outlook

Richard King or Graham Redman, The Andersons Centre

- Current market analysis
- Agricultural Profitability now, and tomorrow
- Farm cash and capital change
- Budgeted profitability in the various farm types now and in 2012

10.00am

## Farm Diversification and the Associated Tax Treatment

Bob Trunchion, MacIntyre Hudson

- Why diversification and what type of diversification – when you know what your client wants you can plan to achieve it!
- The affects of diversification of the tax treatment on the farm to include:
  - income tax/ corporation tax
  - capital taxes
  - without forgetting the farm house
- Where are we on furnished holiday lets

11.00am

## Coffee

11.15am

## Succession and Maximising Reliefs

Bob Trunchion, MacIntyre Hudson

- 75/55 Rule – are your farmers ready for it?
- Exit/sale or succession?
- The right structure to achieve this – considering all taxes from SDLT through to IHT and CGT

12.15pm

## Farming Renewables

Julie Butler, Butler and Co

- Renewable Heat Incentives and Feed in Tariffs - the background and the government incentives
- Review of all farms for potential opportunities
- Domestic tax advantages - links to tax treatment of the farmhouse
- Capital allowances, Enhanced Capital Allowances, Integral Features and Annual Investment Allowance Window
- Joint venture with active involvement - IHT advantages
- Enterprise Investment Scheme

- Renting land from the farm
- IHT considerations - Balfour
- Is it agriculture? Impact on agricultural tax reliefs
- Woodlands

1.05pm

## Lunch

2.05pm

## Protecting Farming Assets on Divorce – the Growing Use and Effect of Prenuptial Contracts

Jane Keir, Kingsley Napley

Jane will explain the key aspects of prenuptial agreements and divorce in relation to the Farming Industry.

2.35pm

## Policy Change Ahead

Richard King, The Andersons Centre

- The single payment
- Rural development
- Impact on farming in the future

3.15pm

## Tea

3.30pm

## HMRC Aggressive Stance to Farming

Julie Butler, Butler and Co

- Behaviour based penalty system
- Every IHT tax return to be reviewed by HMRC
- Commerciality - importance of the business plan
- The importance of the District Valuer and the District Valuer visit
- Fight the value disputes – the Chadwick case
- Farmhouse update - Golding and Atkinson
- The equine attacks
- Plant and Integral Features and Enhanced Capital Allowances

4.30pm

## Close of conference



Mercia is recognised by the ACCA as an approved training provider. All of our courses qualify for CPD hours as required by all UK accountancy bodies.

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## Speakers

### Julie Butler FCA

Julie Butler is a farm and equine tax expert and the author of Tax Planning for Farm and Land Diversification and Equine Tax Planning. Her articles are published in the national accountancy and tax press and her work has also been quoted and re-produced in all the broadsheets and financial pages as well as the online forums TaxationWeb and Scopulas.

### Jane Keir LLB

Jane is head of the family law team and former managing partner of the firm's contentious teams. She has extensive experience of divorce, financial proceedings and children related issues both within the married and the unmarried family. Jane joined Kingsley Napley in 1989, became a partner in 1992 and head of family in 1999. She also owns a small farm in Oxfordshire where she lives and where she breeds horses.

### Richard King BSc(Hons) MRICS FAAV

Richard is a Partner and Head of Business Research at the Andersons Centre based in Melton Mowbray, Leicestershire. The team analyses and interprets agricultural policy and market developments, and provides specialist business research, training, briefings, and publishes information. He is a qualified Chartered Surveyor and Agricultural Valuer.

### Graham Redman BSc(Hons) MSc

Graham is the Research Economist in The Andersons Centre research team. Having graduated in Animal Science at Leeds University he began his career as a farm business consultant in Southern and then Central England. He was an economist at Banks Cargill Agriculture before joining the Andersons team in 2004.

### Bob Trunchion MSc FCA CTA TEP

Bob is a Partner with MacIntyre Hudson. He qualified as a chartered accountant with Coopers & Lybrand where he specialised in corporate taxes. He has a wide range of tax knowledge and is also a specialist in a number of industries or niche markets such as solicitors, farmers and the medical profession. Bob is a major technical contributor for Legal Network Television and ATC's TaxTV and continues to be involved with clients on both a consultancy and portfolio basis.

## Venues & Timings

### Castle Donington

Hilton National, J24 M1,  
Derby Road, Castle Donington,  
East Midlands DE74 2YW\*  
Tel: 01509 674000

\*For Sat Nav use DE74 2SL

**18 October 2011**  
**9.30am - 4.30pm**

### Huntingdon

Marriott Hotel, Kingfisher Way,  
Huntingdon, Cambridgeshire  
PE29 6FL  
Tel: 01480 446 000

**4 November 2011**  
**9.30am - 4.30pm**

### 25% discount for Members

A 25% discount on the total price will be given to all firms who pay an annual subscription (based upon the size of their practice) to belong to a Mercia training group. This does not include firms who buy season tickets. For further information please contact Sarah Moore.

### £50 for MembershipPLUS

If you have recently enrolled as a MembershipPLUS firm the cost of attending this conference is £50 plus VAT per place.

## Booking Form

I would like to book places on the Farming Conference as follows:

	No. of places in Castle Donington 18 October 2011	No. of places in Huntingdon 4 November 2011
Full day conference @ £265 per person	<input type="text"/>	<input type="text"/>
A total of _____ places @ £265	£	<input type="text"/>
Less 25% discount for Members*	£	<input type="text"/>
A total of _____ places @ £50 for MembershipPLUS	£	<input type="text"/>
Sub total	£	<input type="text"/>
Plus VAT at 20%	£	<input type="text"/>
TOTAL	£	<input type="text"/>

Contact name

Name of firm

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Please invoice my firm. I understand the usual 30 day credit terms apply

I enclose a cheque for £ \_\_\_\_\_ made payable to Mercia Group Limited

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\*CPD members - 25% discount vouchers will be allocated to these bookings, if appropriate, unless you indicate otherwise.

Confirmation: An email confirming your booking will be sent to our enrolment or main contact. Joining instructions will be sent by email 10 days before the date of the event you are booked on to. Cancellations: No refund will be made where cancellation is received less than 14 days before the date of the course. All other cancellations will be subject to a £25 administration charge. All cancellations must be in writing.



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