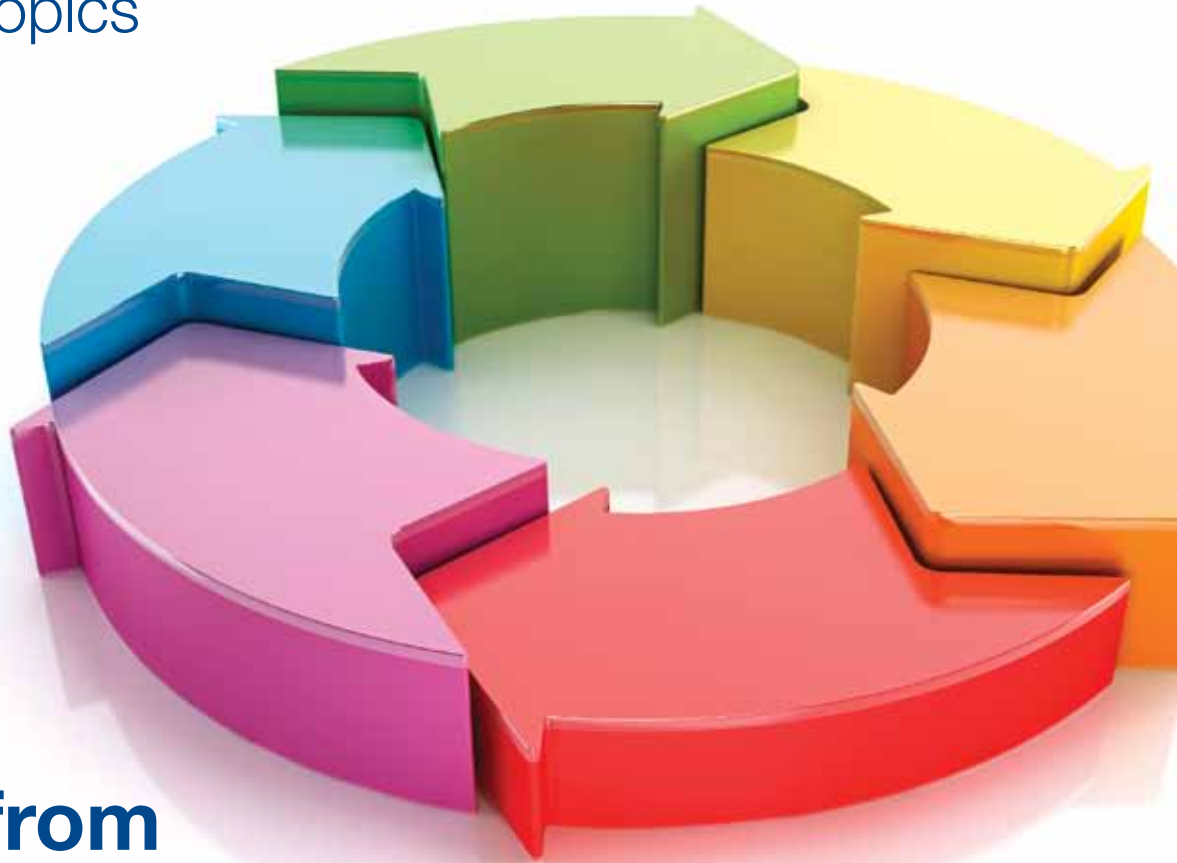


Spring 2012

CPD Specialist Course programme

A range of courses focusing on
specialist topics



Prices from
£90 plus VAT

25% Discount for Members ■ Free for MembershipPLUS

Birmingham

Bristol

Coventry

Exeter

Haydock

High Wycombe

Leeds

Leicester

London

Nottingham



Welcome

Our specialist course programmes are organised twice yearly in the spring and autumn. The programmes are planned in response to what is happening in the professional environment. There is no set pattern or regular programme as they address needs as and when they are identified.

The programmes are designed to provide you with a selection of highly topical and specialist courses which will not usually be found in our local CPD course programmes. Our presenters are very experienced and knowledgeable professionals and their delivery is always from a practical perspective. We don't just inform you about the facts but aim to interpret rules and regulations and explain how they will affect you and your clients.

If you have any comments on our spring 2012 programme or would like any more information on any of the courses please contact me on 0116 258 1200 or andrew.paul@mercia-group.co.uk

Andrew Paul ACA
Training Event Manager

How to book



Online

Book online at
www.mercia-group.co.uk



Email

Send your request to
enrolments@mercia-group.co.uk



Phone

Call a member of our enrolments team on
0116 258 1241



Post

Complete the booking form and return by post to
Mercia Group Ltd Best House
Grange Business Park Enderby Road Whetstone
Leicester LE8 6EP



Fax

Complete the booking form and return to us by fax
on 0116 258 1250

Key

- **International**
- **Not for Profit Assignments**
- **Audit and Accountancy**
- **Niche Clients**
- **Specialist Advice**
- **Tax**
- **Excel and Sage**

Course details, venues and timings can be found on pages 3 - 11

Course Programme Spring 2012

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9	Budget 2012
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11	Back to Basics: Inheritance Tax
11	Sage 50 Payroll: Update for Existing Users
11	Excel 2010 - Data Tab and Pivot Table Tools

B'ham	Bristol	Coventry	Exeter	Haydock	High Wycombe	Leeds	Leicester	London	Notts
23 May								21 Jun	
								20 Jun	
						1 Mar		27 Feb	12 Mar
18 Jun	22 Feb				1 Feb	22 May		3 May	
							19 Apr	14 Jun	
		15 Mar						6 Mar	
								1 May	24 Apr
15 May						31 May		24 May	
								8 Nov	20 Mar
		18 Sep						22 Mar	
		23 Oct						28 Mar	
	7 Feb		14 Jun		25 Oct	16 Feb		22 Feb	
		28 Feb		1 Mar	9 Jan			7 Mar	
	6 Sep	16 Feb				13 Mar		9 Feb 1 Nov	
25 Sep								31 May 1 Nov	3 May
13 Jun								17 May	
		15 Nov	5 Jul					18 Jun	
							1 Mar	14 Feb	
4 Sep								11 May 12 Dec	7 Jun
					27 Mar		19 Apr		
		14 May						30 Apr	
18 Jun							3 Jul	18 May	
18 Jun							3 Jul	18 May	
23 Feb							26 Mar	1 Feb	
23 Feb							26 Mar	1 Feb	
					16 Mar	20 Mar	7 Mar	13 Mar	
						20 Mar	7 Mar	13 Mar	

IFRS Update

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Paul Gee

OBJECTIVES

The course will update you on IFRS developments, highlight issues which have caused particular difficulties for companies and provide an outline of forthcoming changes. The course will be illustrated throughout with practical examples from recently published accounts and guidance from regulators.

CONTENT

- Overview of key developments over the past 12 to 18 months, including IFRSs, Exposure Drafts, Interpretations, and forthcoming standards
- Update on IASB work plan and EFRAG endorsement status
- New and amended standards:
 - Other comprehensive income (IAS 1 amended)
 - Employee benefits (IAS 19 amended)
 - Separate financial statements (IAS 27 amended)
 - Consolidated financial statements (IFRS 10)
 - Joint arrangements (IFRS 11)
 - Associates and joint ventures (IAS 28 amended)
 - Disclosure of interests in other entities (IFRS 12)
 - Fair value measurement (IFRS 13)
- The Financial Reporting Review Panel's annual report for 2011 including issues arising regarding segment reporting disclosures, business combinations and acquired intangibles and financial instrument disclosures
- Financial instruments – recognition and measurement (IFRS 9) – recent developments
- Financial Reporting Standard for Medium sized Entities (FRSME) – the likely implications of this proposed new standard including reporting issues for subsidiaries of groups that currently adopt full IFRS
- Revenue recognition - exposure draft expected late 2011 with final IFRS expected towards end of 2012
- Leases – exposure draft expected first half 2012 and final IFRS expected towards end of 2012

WHO SHOULD ATTEND

This is an annual update for accountants in practice, industry and commerce who already use or have experience of full, EU-endorsed IFRS.

CPD HOURS: 3 (Audit related: 3)

Jurys Inn, Birmingham	
23 May 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
21 June 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

US GAAP / US GAAS

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: David Potts, DMP Training Ltd

OBJECTIVES

The course is intended to provide an element of introduction and update to US GAAP and US GAAS. There will be focus on those remaining areas where US GAAP is different to IFRS/UK GAAP – the statutory reporting requirements.

CONTENT

- Brief introduction to reporting under US GAAP
 - SEC v private framework
 - Latest regulatory developments and use of IFRS
- Revenue recognition and recent developments such as multiple deliverable issues
- Business combination related issues including goodwill impairment testing (two-step method)
- Provisions and contingencies and US specific guidance such as Asset Retirement Obligations
- Pension and employment costs – migration to FRS 17 based system
- Financial instruments – latest guidance and comparison with IFRS requirements
- Taxation provisions and the FIN 48 approach

WHO SHOULD ATTEND

The course is usually targeted towards those that work for or audit UK based subsidiaries of US parents that report under US GAAP.

CPD HOURS: 3 (Audit related: 3)

2 Bloomsbury Street, London	
20 June 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

International Personal Tax

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Andrew Burgess, Mercia Group Ltd

OBJECTIVES

The proposed introduction on 6 April 2012 of a Statutory Residence Test for determining UK residence will change tax planning for those considering moving to or from the UK. Existing arrangements need to be re-examined and planning in new situations may need to be reconsidered.

This course will examine the new rules in detail and will consider the implications for the main UK taxes affecting individuals.

CONTENT

- The Statutory Residence Test
 - How does it operate
 - What are the conditions for UK connection
 - How the new rules will affect long term 'tax exiles'
 - How the rules will apply to internationally mobile employees
 - What happens to ordinary residence
- Domicile
 - A quick reminder of the basis of determining domicile
- Income tax
 - Review of the impact of residence and domicile on main types of income
 - Brief reminder of remittance basis
- Capital gains tax
 - Review of the impact of the new rules on CGT liability
- IHT
 - Review of IHT position

WHO SHOULD ATTEND

Tax staff who deal with internationally mobile clients should attend.

CPD HOURS: 3

2 Bloomsbury Street, London	
27 February 2012	2.00pm - 5.00pm
Holiday Inn Leeds Garforth, Leeds	
1 March 2012	2.00pm - 5.00pm
Novotel Nottingham East Midlands, Nottingham	
12 March 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Charities: Current Issues

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Valerie Steward, V S Consultancy Ltd,
Phil Frost, Mercia Group Ltd or Bill Telford,
Telford Financial Training

OBJECTIVES

Accounting for charities is subject to continual change. Recent developments include legislative changes as well as regulatory developments.

This course will consider the impact in charity accounts that arise from these changes. It will also address key auditing issues.

CONTENT

- Recent regulatory developments and Charity Commission publications (including the latest guidance on public benefit)
- Issues arising from implementation of the Charities Act 2006
- Charitable Incorporated Organisations
- Accounting issues including SORP Information Sheets and FRS 30
- Audit and assurance issues including going concern issues, independent examinations, whistle blowing and clarified ISAs
- Topical tax issues affecting charities

WHO SHOULD ATTEND

All staff who are involved in providing advice and services to charity clients.

CPD HOURS: 3 (Audit related: 3)

Adams Park Conference Centre, High Wycombe	
1 February 2012	2.00pm - 5.15pm
Bristol Golf Club, Bristol	
22 February 2012	1.45pm - 4.45pm
2 Bloomsbury Street, London	
3 May 2012	2.00pm - 5.00pm
Holiday Inn Leeds Garforth, Leeds	
22 May 2012	2.00pm - 5.00pm
Menzies Strathallan, Birmingham	
18 June 2012	2.30pm - 5.30pm

Mercia reserves the right to vary the published programme

Tax Issues for Charities

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Andrew Burgess, Mercia Group Ltd

OBJECTIVES

The UK direct tax system provides many significant benefits for charitable organisations. Those benefits are not unlimited and need to be exercised with care otherwise they can cause serious problems. This course will identify the key tax benefits and highlight the areas where problems can arise for the unwary or the careless. The course will not deal with VAT issues as they affect charities.

CONTENT

The basic tax exemption

- What is it?
- The extension into Europe
- The problem when things go wrong

Trading by charities

- Identifying that there is a trade
- The trading exemptions
- Dealing with fundraising events

Using a trading subsidiary

- How it works in theory
- Where the problems can arise in practice

Gift Aid

- Getting the admin right
- Taking full advantage of the relief
- Identifying and tackling the problem of benefits

Other tax efficient giving

- Payroll giving
- Gifts of shares and land
- Legacies

WHO SHOULD ATTEND

Partners and senior staff who advise charity clients.

CPD HOURS: 3

Leicester City Football Club, Leicester	
19 April 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
14 June 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

VAT for Academies

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Neil Owen, VAT Advisory Services Ltd

OBJECTIVES

The course is intended to give an overview of the key VAT issues facing Academies.

CONTENT

- The background
- Academies as charities
- Claim procedures
- Registration
- Partial exemption
- Closely related supplies
- Other educational activities
- Catering
- Supplies of staff or administrative services
- Sports facilities
- Letting of rooms, buildings, car parks, etc
- Fundraising events
- Work on buildings
- Acquisition and construction of buildings
- The capital goods scheme
- Procurement of services from overseas

WHO SHOULD ATTEND

The course is intended for anyone involved in advising Academies on VAT issues or advising schools considering conversion to an Academy.

CPD HOURS: 3

2 Bloomsbury Street, London	
6 March 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
15 March 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

UK GAAP and IFRS - Exploring the Differences

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Phil Frost, Mercia Group Ltd

OBJECTIVES

This course focuses on the differences between UK GAAP and International Accounting Standards.

CONTENT

- What UK companies can and can't do regarding adoption of IFRSs
- Differences and similarities between UK GAAP and IFRSs
 - Format of accounts
 - Treatment and disclosure of profit and loss items
 - Treatment and disclosure of assets and liabilities
 - Cash flow statements and Statement of Changes in Equity
 - Subsidiaries, associates and joint ventures
 - Other differences including related party transactions
- Recent and prospective changes to UK GAAP and IFRSs.

WHO SHOULD ATTEND

This course will be relevant for all partners and staff who prepare accounts under both UK GAAP and IFRS and need to understand the differences and provide relevant advice to clients.

CPD HOURS: 3 (Audit related: 3)

Novotel Nottingham East Midlands, Nottingham	
24 April 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
1 May 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Audit and Accounts of Group Companies

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Phil Frost, Mercia Group Ltd

OBJECTIVES

The main focus of this course is to provide a refresher and guidance on the recurring practical issues involved in the preparation and audit of group accounts. This area has increased in significance since the Companies Act 2006 extended the requirement to medium sized groups. Clarified ISAs have brought about further changes.

CONTENT

- Determining investment status and size of group for audit and accounting purposes
- Exemptions and exclusions from consolidations
- Issues arising from the preparation of consolidated accounts including:
 - Goodwill
 - Acquisitions and disposals
 - Cash flow statements
 - Associates and joint ventures
- Overview of auditing issues including requirements of Clarified ISAs and ICAEW faculty guidance
- Reorganisations - overview of the accounting issues

WHO SHOULD ATTEND

This course will be relevant for anyone who is involved in the preparation or auditing of accounts for group companies.

CPD HOURS: 3 (Audit related: 3)

Jurys Inn, Birmingham	
15 May 2012	2.00pm - 5.00pm
Grand Connaught Rooms, London	
24 May 2012	2.00pm - 5.15pm
Holiday Inn Leeds Garforth, Leeds	
31 May 2012	2.00pm - 5.15pm

Mercia reserves the right to vary the published programme

Acting for FSA Clients: An Introduction

£230 plus VAT per place including buffet lunch
25% Discount for Members
£50 for MembershipPLUS

Speaker: Ian Fletcher, 2020 Innovation Group

OBJECTIVES

Most mortgage, general insurance, stock broking and IFA type entities are regulated by the FSA. This course is designed to introduce delegates to the FSA regime and to ensure that they have the compliance procedures and knowledge to comply fully with the rules and undertake audit and accounts work effectively.

CONTENT

This course will cover:

- The key rules of the FSMA 2000
- Part IV authorisation
- The FSA web site
- Permanent information
- Engagement and representation letters
- RMAR reporting requirements
- Client monies and assets
- Audit exempt work
- Risk and common errors
- Audit procedures for planning, fieldwork and completion stages

Case studies will form part of the course.

WHO SHOULD ATTEND

Anyone who has clients who are regulated by the FSA and wants to get a thorough understanding of the rules and accounts/audit requirements.

CPD HOURS: 6 (Audit related: 6)

Novotel Nottingham East Midlands, Nottingham	
20 March 2012	9.30am - 5.00pm
2 Bloomsbury Street, London	
8 November 2012	9.30am - 5.00pm

Mercia reserves the right to vary the published programme

Acting for FSA Clients: A Refresher

£130 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Ian Fletcher, 2020 Innovation Group

OBJECTIVES

This course is designed to refresh delegates on the FSA regime and to ensure that they are up to date with all the latest FSA developments and rule changes.

It will also revisit key accounts and audit issues and any new APB, ICAEW and ACCA pronouncements in this specialist area.

CONTENT

This course will cover:

- FSA rule changes
- APB, ICAEW and ACCA pronouncements
- Changes to the FSA web site
- Practice assurance and/or audit regulations
- Guidance on the preparation of accounts and the audit of FSA regulated businesses.

Case studies will form part of this course.

WHO SHOULD ATTEND

Anyone who has clients who are regulated by the FSA and would like a reminder and update of the rules affecting them.

CPD HOURS: 3 (Audit related: 3)

2 Bloomsbury Street, London	
22 March 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
18 September 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Acting for General Insurance and Mortgage Brokers

£130 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Ian Fletcher, 2020 Innovation Group

OBJECTIVES

The objectives of this course are to ensure that all auditors of mortgage and general insurance brokers are fully prepared for the FSA regulatory environment and understand the procedures they must adopt to comply with their responsibilities to the client and the FSA.

CONTENT

- An overview of the FSMA 2000
- Permanent information required
- Preparation and resources needed
- Planning and risk management
- Systems and the high level standards
- Conduct of business rules
- The specific requirements of an FSA audit as compared to a true and fair audit
- Completion and partner review
- Reporting and whistle blowing requirements
- Annual returns and reporting
- Accounting requirements for audit exempt clients
- New FSA and other regulatory developments

WHO SHOULD ATTEND

All partners and staff who have general insurance and mortgage broker clients and who are involved in the accounts, audit or tax affairs of these clients.

CPD HOURS: 3 (Audit related: 3)

2 Bloomsbury Street, London	
28 March 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
23 October 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

SRA Accounts Rules - The Key Issues in the Changes

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: John Welsford or Mike Ulrich

OBJECTIVES

With effect from 6 October 2011 the old SAR 1998 were replaced by the new accounts rules published by the SRA. Although these will continue to apply to all solicitors in practice their scope is extended to include all entities authorised by the SRA to provide legal services.

As well as extending the scope the opportunity has been taken to revise the rules in a number of areas.

On completion of this course participants will understand the changes made to the rules with effect from 6 October 2011 and the issues these have caused. Practical problems and issues relating to the rules will be highlighted.

CONTENT

This course will cover the changes in the rules and their effects and will include:

- The scope of the rules and who are subject to them
- Responsibilities for compliance and sanctions
- The significantly increased definitions
- The new interest rules and their effects
- The outcome focussed rule on authorising withdrawals and what it means for legal practitioners
- Other rule changes and their effects
- Effects on accountants approach

WHO SHOULD ATTEND

The course is aimed at partners and staff with SAR experience.

CPD HOURS: 3 (Audit related: 3)

Bristol Golf Club, Bristol	
7 February 2012	1.45pm - 4.45pm
Holiday Inn Leeds Garforth, Leeds	
16 February 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
22 February 2012	2.00pm - 5.00pm
Sandy Park, Exeter	
14 June 2012	2.00pm - 5.00pm
Adams Park Conference Centre, High Wycombe	
25 October 2012	9.30am - 12.45pm

Mercia reserves the right to vary the published programme

Solicitors' Accounts: An Introduction to SRA Accounts Rules

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Sally Hutchings, Mercia Group Ltd or Kris Taylor, Mercia Group Ltd

OBJECTIVES

The report required by the SRA under the SRA Accounts Rules 2011 is one of the more onerous tasks of the independent accountancy practice. Continuing shortages of clients' money has led the SRA to look carefully at the role of the accountant.

It is very difficult to check that a Solicitor is complying with those rules unless you understand what the current rules are. On completion of this course participants will not only know what the rules consist of and what they say but will also understand what they require a Solicitor to do in practice.

CONTENT

The content will include:

- Outline of client money rules
- Operation of client account
- Deposit interest
- Accountant's report requirements
- Case studies illustrating working's of rules including examples of:
 - client monies cash book and ledger accounts
 - disbursements - professional and other
 - transfers of costs
- Problem areas

WHO SHOULD ATTEND

The course is aimed at those who undertake the work on Solicitors' records. It is suitable for people with little or no experience of Solicitors' work.

Anyone who has attended this course previously may find either the SRA Accounts Rules Workshop or the Solicitors Regulation Authority - The key issues in the changes a more suitable alternative.

An understanding of accounting principles is required.

CPD HOURS: 6 (Audit related: 6)

High Wycombe Cricket Club, High Wycombe	
9 January 2012	9.30am - 5.15pm
Hilton Coventry Hotel, Coventry	
28 February 2012	9.30am - 5.00pm
Haydock Park Racecourse, Haydock	
1 March 2012	9.30am - 5.00pm
2 Bloomsbury Street, London	
7 March 2012	9.30am - 5.00pm

Mercia reserves the right to vary the published programme

Acting For Dentists: An Update

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Bob Trunchion, Macintyre Hudson

OBJECTIVES

The face of dentistry has changed dramatically over the last five years and most dentists now have potentially highly profitable businesses which have become less dependent on the NHS despite the introduction of a new GDS contract / PDS. However the credit crunch has had large effects on some areas of private practice so dentists must, therefore, adapt to this aggressive environment or see their practice shrink. The matter is further complicated by the Government planning to scrap the 2009 GDS contract and the related infrastructure and replace it with a radically different structure.

CONTENT

- The NHS and dentists – an overview
- Fees/income sources for dentists
- Private dental practices
- Structure – incorporation, associates, support structures, technicians, hygienists
- Accounts, tax (inc capital allowances), VAT, PAYE problems
- Tax planning – superannuation/pension provision; structure – sole practitioners, associates, companies
- Implications on buying and selling a dental practice

WHO SHOULD ATTEND

Accountants acting for dentist clients or wishing to enter this important niche market who have some understanding of the niche.

CPD HOURS: 3 (Audit related: 3)

2 Bloomsbury Street, London	
9 February 2012	2.00pm - 5.00pm
1 November 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
16 February 2012	2.00pm - 5.00pm
Holiday Inn Leeds Garforth, Leeds	
13 March 2012	2.00pm - 5.00pm
Bristol Golf Club, Bristol	
6 September 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Acting for Doctors: An Update

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Bob Trunchion, Macintyre Hudson

OBJECTIVES

In this rapidly changing and increasingly competitive niche market, it is essential that accountants are aware of the most recent technical developments. Unfortunately, just as we started to understand the 2004 contract the coalition has started the most radical reconstruction of the healthcare sector since 1947. The course is aimed at helping accountants to assist their clients in responding to the changes on both strategic and detailed levels. This course is aimed at delegates who already act for GPs or have some knowledge and who wish to develop their technical and commercial skills in this area.

CONTENT

- The GP and the NHS. The changing relationship starting with the GP contract and other developments affecting general practice including practical issues arising on:
 - Goodwill and negative equity
 - Superannuation and pensions
 - Partnership deeds – the main specialist financial clauses
 - VAT implications
 - Benchmarking
 - Where are we with incorporation?
 - Maximising income (such as developing other income streams)
 - Marketing tips
- Stop press – the most recent developments on the new structure

WHO SHOULD ATTEND

Accountants already acting for GP clients who have at least a basic knowledge of the subject and are looking for a technical update and refresher.

CPD HOURS: 3 (Audit related: 3)

Novotel Nottingham East Midlands, Nottingham	
3 May 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
31 May 2012	2.00pm - 5.00pm
1 November 2012	9.30am - 12.30pm
Jurys Inn, Birmingham	
25 September 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Acting for Sportsmen and Entertainers

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Charles Bradbrook, Deloitte

OBJECTIVES

The course is designed to highlight the tax and finance issues that arise when dealing with entertainers and sportsmen.

CONTENT

- Income sources
- Expenditure incurred
- Tax planning
- Business structures
- Tax status eg Residence/Domicile
- Working overseas
- VAT
- Financial management

WHO SHOULD ATTEND

The course is aimed at partners, managers and staff who provide advice to this specialist client base.

CPD HOURS: 3

2 Bloomsbury Street, London	
17 May 2012	2.00pm - 5.00pm
Jurys Inn, Birmingham	
13 June 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Share & Business Valuations

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Jenny Nelder, Bruce Sutherland & Co

OBJECTIVES

To provide an understanding of the fundamental concepts of valuation, issues arising, the differences in approach for tax and other purposes and how to minimise your risk.

CONTENT

- Bases of and factors affecting valuation
- Principles from statute and case law
- Valuing different sizes of shareholdings
- Negotiating with HMRC - Shares and Assets Valuation
- The information standard
- Valuation of employment related securities
- Valuing shares at 31 March 1982 or other base dates
- Goodwill
- Possible approaches to and considerations in valuations for non fiscal purposes, including commercial, litigation and divorce

WHO SHOULD ATTEND

Partners, managers and staff who may become involved with share and business valuation issues, whether in practice or in industry, for sales and purchases, disputes, tax, employee awards, incorporation and other.

CPD HOURS: 3

2 Bloomsbury Street, London	
18 June 2012	2.00pm - 5.00pm
Sandy Park, Exeter	
5 July 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
15 November 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

How to Act as an Executor

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Bob Trunchion, Macintyre Hudson

OBJECTIVES

This course considers the important opportunities available through being able to undertake executorship work and the use of wills. It looks at the use of trusts before and after death. It will assume delegates have a basic knowledge of IHT and related taxes and how they work. It will clearly have to look at the latest legal position on accountants and executorship.

CONTENT

- Introduction and the opportunities
- Liaising with solicitors
- A review of the more relevant areas of trust and estate law such as intestacy etc.
- Who can be an executor and how far you can go
- Planning points illustrated with practical examples
- The six stages of probate

WHO SHOULD ATTEND

Anyone who will be advising clients on wills, estate planning (and trusts) and how to use them to their maximum advantage

CPD HOURS: 3

2 Bloomsbury Street, London	
14 February 2012	2.00pm - 5.00pm
Leicester City Football Club, Leicester	
1 March 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

UK Trusts - Tax and Tax Planning

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Robert Jamieson, Mercer & Hole
Chartered Accountants

OBJECTIVES

This course examines in some depth a range of income tax, CGT and IHT planning possibilities for UK trusts and their beneficiaries. Particular attention is given to the impact of the FA 2006 regime and to the various ways in which discretionary trusts can still be used for tax planning.

CONTENT

- Interest in possession trusts
- IHT and FA 2006
- Discretionary trusts
- Pilot trusts
- Self-settlements
- Matrimonial settlements – are they affected by FA 2006?
- Other tax planning ideas
- Illustrations of IHT charges on discretionary trusts

WHO SHOULD ATTEND

Practitioners who advise individuals and their trusts on personal tax matters.

CPD HOURS: 3

2 Bloomsbury Street, London	
11 May 2012	9.30am - 12.30pm
12 December 2012	9.30am - 12.30pm
Novotel Nottingham East Midlands, Nottingham	
7 June 2012	2.00pm - 5.00pm
Jurys Inn, Birmingham	
4 September 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Budget 2012

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

This course will give you the opportunity to consider the Chancellor's recent Budget statement. In particular it will focus on the impact of the proposed legislation on your clients.

CONTENT

- Personal taxation
- Business taxation
- Capital taxes
- VAT

The precise content of this course cannot be determined at the time of going to print but will be available from Mercia on request nearer the time of the course.

WHO SHOULD ATTEND

Partners and senior staff who require a detailed review of the content of this years Budget statement.

CPD HOURS: 3

Adams Park Conference Centre, High Wycombe	
27 March 2012	2.00pm - 5.15pm
Leicester City Football Club, Leicester	
19 April 2012	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Tax Reliefs for SMEs

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Mark Morton, Mercia Group Ltd

OBJECTIVES

Since 1997, the government has introduced a number of new tax reliefs, predominantly aimed at companies, to encourage them to develop and invest in new business areas. Many of these reliefs are complicated but, more importantly, under used by the businesses concerned.

The course is designed, with the use of examples, to give an overview of these new reliefs and how they can be used to minimise a company's tax bill.

CONTENT

Particular areas that will be covered include:

- Relief for contaminated land
- Research and development tax credits
- The intangibles regime
- Relief for employee share acquisitions
- The substantial shareholdings exemption
- Relief for flats over shops
- Business premises renovation allowance

WHO SHOULD ATTEND

The course is aimed at those practitioners who give tax advice to small and medium sized companies.

CPD HOURS: 3

2 Bloomsbury Street, London	
30 April 2012	2.00pm - 5.00pm
Hilton Coventry Hotel, Coventry	
14 May 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Capital Taxes: Tax Essentials

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

This workshop focuses on the key CGT and IHT implications of common personal transactions with and without trusts including an introduction to basic planning points.

This series builds upon the highly popular 'Back to Basics' tax courses. The aim is that each workshop combines a refresher on the core fundamentals with a relevant update on key topics using practical case study exercises.

CONTENT

- Gifts to individuals during lifetime
- Gifts to different types of trust
 - Lifetime
 - Death
- Capital taxes on death
- Trust disposals and transfers
- Individuals, trusts and CGT reliefs
- Maximising IHT reliefs
- Capital taxes and property

WHO SHOULD ATTEND

All those who are looking to expand their knowledge of capital taxes or who are seeking to expand their taxation knowledge and skills into additional areas of expertise.

The course is not generally suitable for those who are new to either the profession or to tax, as an understanding of the main tax principles is required.

Participants should bring a calculator.

CPD HOURS: 3

2 Bloomsbury Street, London	
18 May 2012	9.30am - 12.30pm
Jurys Inn, Birmingham	
18 June 2012	9.30am - 12.30pm
Leicester City Football Club, Leicester	
3 July 2012	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Group Tax: Tax Essentials

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

This workshop focuses on the key issues affecting the taxation of companies in a group.

This series builds upon the highly popular 'Back to Basics' tax courses. The aim is that each workshop combines a refresher on the core fundamentals with a relevant update on key topics using case study exercises.

CONTENT

- Definitions
- Identification of key relationships
- The use of losses including basic planning
- Capital transactions
- Loan relationships
- Payment and administration

WHO SHOULD ATTEND

All those acting for group companies who need an introduction to, or a refresher of, the fundamental principles of group taxation.

The course is not generally suitable for those who are new to either the profession or to tax, as an understanding of the main tax principles is required.

Participants should bring a calculator.

CPD HOURS: 3

2 Bloomsbury Street, London	
18 May 2012	2.00pm - 5.00pm
Jurys Inn, Birmingham	
18 June 2012	2.00pm - 5.00pm
Leicester City Football Club, Leicester	
3 July 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Back to Basics: Trusts

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

To introduce the basic principles of trusts and the computations necessary for trust tax compliance. This course will not cover tax planning ideas using trusts.

CONTENT

The course will include:

- Types of trusts and their uses
- Income tax computations for different types of trust
- Capital gains tax occasions of charge and computation aspects
- Administration
- Case studies

WHO SHOULD ATTEND

This course is aimed at members of staff who require a basic understanding of trusts and how income tax and capital gains tax apply to trusts. This course will also be suitable for staff members who deal with the tax compliance of trusts but who have come to rely on computer software to get things right.

The course is not suitable for those new to the profession as participants require a working knowledge of income and capital gains tax.

Participants should bring a calculator.

CPD HOURS: 3

First Intuition, London	
1 February 2012	9.30am - 12.30pm
Jurys Inn, Birmingham	
23 February 2012	9.30am - 12.30pm
Leicester City Football Club, Leicester	
26 March 2012	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Back to Basics: Inheritance Tax

£90 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

To familiarise participants with the principles of inheritance tax for individuals focussing on fundamental computational aspects.

CONTENT

The course will include:

- General overview
- Lifetime transfers
- General valuation principles
- Selected exemptions and reliefs
- Administration
- Case studies

WHO SHOULD ATTEND

This course is aimed at members of staff who require a basic understanding of inheritance tax and who have little or no existing knowledge in this area or who require a refresher of the basic rules.

Participants should bring a calculator.

CPD HOURS: 3

First Intuition, London	
1 February 2012	2.00pm - 5.00pm
Jurys Inn, Birmingham	
23 February 2012	2.00pm - 5.00pm
Leicester City Football Club, Leicester	
26 March 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Sage 50 Payroll: Update for Existing Users

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Mike Rees, Mercia Group Ltd

OBJECTIVES

To provide hands-on training on the latest version of Sage 50 Payroll.

To assist staff in their understanding of the more technical aspects of the software, in order to improve productivity and understanding.

The course is also useful for those who need to go through the Sage Payroll year-end procedures for the first time.

CONTENT

- Organising the Payroll desktop
- Maintenance and Housekeeping utilities
- Accessing Historical data
- Rollback wizard and new Recovery wizard
- Manually reconciling year-end reports
- Sage 50 Payroll year-end and post year-end update procedures
- Import wizard and Advanced Data Import
- Exporting Payroll data and exporting Nominal journals
- Data Merge utility
- Compliance report

WHO SHOULD ATTEND

The course is aimed at current Sage 50 Payroll users who wish to improve their productivity and understanding of some of the more advanced aspects of the package.

Users must be familiar with the Employee and Payroll modules within the package, and also be reasonably familiar with the standard payroll period-end update procedures.

Please note that anyone requiring technical knowledge of PAYE and NI are advised to attend our Payroll Workshop courses.

CPD HOURS: 3

NUMBERS LIMITED TO 12

Leicester City Football Club, Leicester	
7 March 2012	9.30am - 12.30pm
2 Bloomsbury Street, London	
13 March 2012	9.30am - 12.30pm
Adams Park Conference Centre, High Wycombe	
16 March 2012	9.30am - 12.45pm
Holiday Inn Leeds Garforth, Leeds	
20 March 2012	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Excel 2010 - Data Tab and Pivot Table Tools

£120 plus VAT per place
25% Discount for Members
Free for MembershipPLUS

Speaker: Mike Rees, Mercia Group Ltd

OBJECTIVES

Many firms have been using Excel for some time now, but are they getting the best out of the software – particularly bearing in mind the new navigation aspects and new features incorporated in Excel 2010?

This hands-on half day course will include an in-depth look at the Excel 2010 Data Tab and Excel Pivot Table options. Therefore, we will be covering some of the more advanced Excel features that firms could be using to their advantage, including creating refreshable worksheets and access to external data sources.

Desktop customisation of Excel 2010 in general will be covered first.

CONTENT

- Using the Quick Access Toolbar
- Creating new Tabs and Groups
- Sorting
- AutoFilter and Advanced Filter
- Data Validation
- Data Analysis
- Pivot Tables
- Excel 2010 PowerPivot add-in
- External data access – linking to other external datasets, such as Sage 50
- Creating refreshable worksheets
- Introduction to Ms-Query

WHO SHOULD ATTEND

Participants should be familiar with Excel at least up to introductory level, and, with at least 6 months practical experience of using the package on a day to day basis.

Users who are in the process of upgrading from Excel 2000, Excel XP, Excel 2003 or Excel 2007 will find this course of use.

CPD HOURS: 3

NUMBERS LIMITED TO 12

Leicester City Football Club, Leicester	
7 March 2012	2.00pm - 5.00pm
2 Bloomsbury Street, London	
13 March 2012	2.00pm - 5.00pm
Holiday Inn Leeds Garforth, Leeds	
20 March 2012	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Management and Business Development Courses 2012

Designed specifically for the Accountancy Profession

Mercia has recognised for some time that management and personal skills training will become more important to the successful independent professional firm. To meet this demand we set up our Management Training Division. We are now established as one of the leading providers of management training to the profession helping firms equip their staff with the management and personal skills they will need to cope with today's competitive, increasingly commercial and rapidly changing profession.

The independent accountancy practice has always tended to concentrate on developing the technical skills of their staff at the expense of management skills. This has left many newly qualified seniors, managers and even some partners, lacking in many of the skills they need to manage their teams and firms effectively. Our aim is to develop these skills within a focussed, commercial and totally relevant context.



Course	Date	Venue
Effective Networking Skills	15 March (am)	Midlands
Appraising and Developing Your People	15 March (pm)	Midlands
An Introduction to Professional Selling Skills	26 April (full day)	Midlands
Preparing for Partnership	16 May (full day)	London
	22 May (full day)	Midlands
Successful Fee Negotiations	19 June (full day)	Midlands
Leading and Motivating Your Team	5 July (full day)	Midlands
The People Managers' Toolkit	19 September (full day)	London
	27 September (full day)	Midlands
Improving Personal Productivity and Personal Effectiveness for Profit	24 October (am)	Midlands
Dealing Assertively with Colleagues and Clients	24 October (pm)	Midlands
Delivering Service Excellence and Developing Client Advocacy	22 November (am)	Midlands
Client Care for Support Staff	22 November (pm)	Midlands

Prices from £185 plus VAT

A full programme detailing all course outlines, dates and prices will be distributed in early 2012. If you would like to know more about our management training and how it can help your practice contact John Sharkey at john.sharkey@mercia-group.co.uk or call him on 0116 258 1200.

The Venues

Birmingham

Jurys Inn, 245 Broad Street,
Birmingham B1 2HQ
Tel: 0121 606 9000

Menzies Strathallan, 225 Hagley Road,
Edgbaston, Birmingham B16 9RY
Tel: 0121 455 9777

Bristol

Bristol Golf Club, St Swithins Park,
Blackhorse Hill, Almondsbury BS10 7TP
Tel: 01454 620000

Coventry

Hilton Coventry Hotel, Paradise Way,
Walsgrave Triangle, Coventry CV2 2ST
Tel: 02476 603000

Exeter

Sandy Park Conference Centre,
Sandy Park Way, Exeter, Devon EX2 7NN
Tel: 01392 427427

Haydock

Haydock Park Racecourse, Lodge Lane,
Newton-le-Willows, Merseyside WA12 0HQ
Tel: 01944 02623

High Wycombe

Adams Park Conference Centre,
Wycombe Wanderers Football Club,
Hillbottom Road, High Wycombe,
Bucks HP12 4HJ
Tel: 01494 472100

High Wycombe Cricket Club,
London Road, High Wycombe,
Bucks HP11 1DE Tel: 01494 537878

Leeds/Garforth

Holiday Inn Leeds/Garforth, Wakefield Road,
Garforth, Leeds LS25 1LH
T: 0113 286 6556

Leicester

Leicester City Football Club,
The King Power Stadium,
Filbert Way, Leicester LE2 7FL
Tel: 0844 815 7000

London

2 Bloomsbury Street, London WC1B 3ST
Tel: 0203 201 8000

First Intuition, Conway Mews,
London W1T 6AA Tel: 020 7323 9636

Grand Connaught Rooms, Great Queen
Street, London WC2B 5DA
Tel: 0207 7405 7811

Nottingham

Novotel Nottingham East Midlands,
(Jnc 25 M1), Bostock Lane, Long Eaton,
Nottingham NG10 4EP
Tel: 0115 946 5111

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The Speakers

Charles Bradbrook

Charles leads the Creative Talent team at Deloitte. He focuses on UK and international tax affairs for individuals, studios, recording and publishing companies in the entertainment industry and sports people.

Charles has extensive knowledge of structuring royalty income flows and the tax effective acquisition, disposal and licensing of intellectual property rights.

Andrew Burgess MA

Andrew joined Mercia in 2003 as an experienced tax lecturer and consultant. After 14 years with the Revenue, Andrew joined Neville Russell, which became Mazars following the merger in 1998. At the time of leaving he was senior tax partner in the firm and had overall responsibility for the running of the personal tax department. His expertise lies in the areas of employment taxation, investigation work, charity tax and personal tax planning.

Ian Fletcher BA ACA

Ian is a well known lecturer and business consultant who has gained a reputation for his entertaining style and practical approach to practice management issues. He specialises in practice management and particularly the systematisation of accounting practices, motivation of staff and profit improvement techniques. Qualified as an independent financial advisor with the Chartered Insurance Institute, he also advises firms on how to take advantage of financial services opportunities.

Phil Frost BA ACA

Phil started lecturing in 1983 having qualified with Coopers & Lybrand in his home town, Sheffield. He was the midlands regional director of Financial Training before joining Mercia in 2001. He lectures to the accounting profession and to those in industry and commerce on accounting, auditing, and related legal and regulatory topics as well as specialising in charity and property accounting and international accounting standards.

Paul Gee

Paul presents regularly on financial reporting under UK GAAP, full IFRS and Financial Reporting for Medium-sized Entities to accountants in practice, industry and commerce. He is co-author of Bloomsbury Professional's Financial Reporting for Smaller Companies, and co-author of Pearson's Interpreting Company Reports and Accounts. Paul was previously a Director in the National Assurance Technical Group, Smith and Williamson, with particular responsibility for technical and training matters.

Sally Hutchings BSc ACA

Sally trained and qualified with Deloitte & Touche, before joining Mercia in 1992 as a member of the audit and accounts team. Sally's role includes presenting audit and personal development courses and providing technical support and peer review services.

Robert Jamieson MA FCA CTA (Fellow)

Robert is a tax partner with Mercer & Hole, with over 30 years' experience in tax training. He spent 20 years with Financial Training, being responsible for their specialist tax course and consultancy division. He now combines his practice work with his regular speaking commitments. He is also on the editorial board of 'Taxation' and a commentator for Legal Network Television.

Mark Morton BA CTA ATT

Mark joined HMRC in 1989 and undertook their full training exams. In 1996 he was made Deputy District Inspector for the Derby area and had detailed experience of all types of Revenue enquiries. Mark joined Mercia as an experienced lecturer and now provides a wide variety of CPD training around the country. He is also a well known contributor to professional publications and provides technical consultancy to the accountancy profession.

Jenny Nelder BA FCA FTII

Jenny Nelder is a chartered accountant and partner in Bruce Sutherland & Co, an independent firm of unquoted company share and business valuation specialists. She has been involved in valuing shares and businesses for many different purposes since 1981 when she left Touche Ross (now Deloitte). She lectures on share and business valuations for a number of professional bodies and contributes articles on the subject to the professional press.

Her experience includes preparing valuations for tax purposes eg when employees acquire shares, negotiations with Shares and Assets Valuation of HM Revenue & Customs, writing Reports for the Court, particularly for the purposes of matrimonial or shareholder disputes, either as a single joint expert or for one party and appearing in Court as an expert witness, acting as an independent valuer under Articles of Association or Shareholders' Agreements and the preparation of reports for and negotiation of values for the purposes of purchases and sales of companies or shareholdings. She is a member of the Society of Share and Business Valuers and of the ICAEW Valuation Special Interest Group.

Pat Nown ACA CTA ATT

Pat joined Mercia in 2008 as a tax lecturer bringing a wealth of experience with her. She worked for many years with FTC Kaplan where she was Tax Product Director for the Midlands and has been a tax lecturer for many years both for exam based training and for the profession in general. Pat also continues to be actively involved in the Association of Taxation Technicians, where she served as a council member for twelve years.

Neil Owen

Neil is a freelance speaker and writer. He has almost 20 years involvement in VAT, having worked for 6 years for HMCE, and then for 12 years with a firm of Chartered Accountants in the Thames Valley, where he was VAT Director until August 2002. Neil is also a consultant with Southern VAT, providing advice on a wide range of topics to businesses of all sizes. He also regularly provides consultancy advice to other professionals such as solicitors and accountants.

David Potts

David is a UK qualified Chartered Accountant who has over 20 years of experience of delivering professional financial training. He has been providing training on USGAAP and GAAS for over ten years; mainly to accountants and auditors working in Europe for subsidiaries of US parent companies. He also advises a network of US based firms on the issues arising on converging USGAAP with IFRS. David always looks to provide training sessions that are useful, practical and focused on the essential commercial issues.

Mike Rees

Mike joined Mercia in 1991 as an IT specialist. He previously worked with one of the 'big 5' firms where he provided IT consultancy to clients ranging from PLCs to OMBs in a variety of sectors. His role within Mercia includes providing training on an array of applications software, assisting with in house systems analysis and development, and providing consultancy advice to clients.

Valerie Steward

Valerie Steward has for over 20 years worked with accountancy practices, helping them to develop their businesses and remain compliant. She is the author and co-author of a number of technical guides and work programmes including the ACCA Audit Programmes, the Practice Society Anti-Money Laundering Procedures and Training Manual and the CCH Industry Audit and Accounting Guide for Clubs and Associations. She enjoys helping firms to develop, advising on training and staffing policy and all aspects of practice management. She also lectures widely on auditing, management skills and assurance services.

Kris Taylor FCA

Christine joined BRAINS, now a division of Mercia, in 1991 and since that time has been responsible for presenting a wide variety of professional development courses. Her role also includes providing technical support and student advice.

Bill Telford BA FCA

Bill has recently set up Telford Financial Training but for the last ten years has been a partner in Baker Tilly where he was responsible for their national training programme. Bill is a very experienced trainer and prior to joining Baker Tilly in 2000 had spent many years on the CPD circuit, including a four year period with Mercia in the late 90s.

Bob Trunchion MSC FCA ATII 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 Tax TV. He continues to be involved with clients on both a consultancy and portfolio basis.

Mike Ulrich

Mike Ulrich was training director with a top twenty firm before becoming a freelance lecturer some years ago. He also runs his own practice and provides consultancy to other practitioners on audit and financial reporting issues. He has built up particular expertise in pensions, charities and solicitors' accounts rules.

John Welsford FCA

John joined Mercia in 1982 and as Managing Director of the company he built Mercia into one of the leading service providers to the accountancy profession with over 4000 clients and 50 members of staff. Whilst he has now handed over his management responsibilities he continues to lecture extensively on Mercia courses and for other organisations.

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 on 0116 258 1200.

Free for MembershipPLUS

If you have recently enrolled as a MembershipPLUS firm (and paid a supplementary fee) you can send as many people as you wish on these courses at no extra cost. (One day courses where lunch is provided are charged at £50 plus VAT.) Please contact Sarah Moore on 0116 258 1200 for further information.



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