CPD Specialist Courses

MERCIA

Spring 2010

Prices from
£85 plus VAT

25% Discount for Local Members
Free for National Members

Sage 50: Payroll and Accounts

Acting for Dentists

VAT: Cross Border Trading

Gearing up for Clarified ISAs

Budget 2010

Group Accounts and more...

Birmingham | Bristol | Coventry | Exeter | Glasgow | Haydock
High Wycombe | Lancaster | Leeds | Leicester | London | Nottingham

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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 2010 programme or would like any more information on any of the courses please contact me on 0116 258 1200 or liz.coates@mercia-group.co.uk

Liz Coates FCA, Director

Course Programme Spring 2010

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Sage 50 Accounts: Data Extraction Using Excel	10	15 Apr										17 Mar	23 Mar

Mercia reserves the right to vary the published programme

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About Mercia

We are one of the UK's largest providers of training and support services to the accountancy profession.

With a client base of over 5000 independent practices, we offer open course programmes in more than 50 different locations nationwide. We also have a programme of webinars and CPD courses on CD.

For more details visit www.mercia-group.co.uk or contact liz.coates@mercia-group.co.uk or call her on 0116 258 1200.

Finding the right course for you

You can find out if Mercia is running a course you need by checking our database of courses online. Whether you are looking for a particular course or would like to view the complete range of courses available, go to www.mercia-group.co.uk and click on 'Find a Course'.

This facility includes a wide range of search options making it easy for you to find just the right course. You can search by location, course type or course level.

Once you have enrolled on a course you can view and amend your enrolments online and also produce CPD records for your team.

PAYE and Benefits Update

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Mark Morton, Mercia Group Ltd

OBJECTIVES

In recent years there have been numerous, important changes in tax and National Insurance legislation which affect the day to day operation of clients' businesses. This course will provide participants with a wide ranging, practical review of these recent developments in benefits in kind and National Insurance.

CONTENT

- A review of new developments
- A review of current compliance issues
- Benefit in kind problem areas
- Salary sacrifice and planning
- Travelling and subsistence
- Other topical issues

WHO SHOULD ATTEND

All partners and senior staff who advise clients on PAYE and benefits.

CPD HOURS: 3

Scarthwaite Hotel, Lancaster	
10 February 2010	2.00pm - 5.00pm
City Thistle, Birmingham	
11 March 2010	2.00pm - 5.00pm
Thistle Hotel, Castle Donington	
16 March 2010	9.30am - 12.30pm
Strand Palace, London	
25 March 2010	9.30am - 12.30pm
Adams Park Conference Centre, High Wycombe	
29 April 2010	9.30am - 12.45pm

Mercia reserves the right to vary the published programme

NI Update

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Jim Yuill, Yuill Consultancy

OBJECTIVES

This course is designed for accountants and employers who have an interest in social security related issues. Many employers fall foul of the different PAYE and NIC rules. Jim will highlight these differences and explain some of the planning ideas which arise out of these differences. There will be plenty of opportunity for questions both during and after the presentation and attendees are invited to take an active part in the discussions.

CONTENT

- The latest developments and where HMRC are showing an interest
- Company directors – loan accounts, loan write off, end of year adjustments
- The upper accrual point
- The position of entertainers, teachers and lecturers and other individuals treated as employees
- Employees with more than one job or who are employed or self employed including aggregation, deferment and refunds
- Salary sacrifice and the effects on SMP
- Termination payments
- Tips and gratuities
- State pension changes from 6 April 2010
- New personal account pension arrangements from 2012
- Voluntary contributions – Class 2 or Class 3
- International issues – revised EU social security rules, reciprocal agreements and employees going to or coming from non-agreement countries

WHO SHOULD ATTEND

All senior staff, including those involved in payroll matters, who advise clients on NI matters.

CPD HOURS: 3

Thistle Hotel, Castle Donington	
16 March 2010	2.00pm - 5.00pm
Gynhill Hotel, Glasgow	
23 March 2010	9.30am - 12.30pm
Strand Palace, London	
25 March 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

VAT: Cross Border Trading

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Neil Owen, VAT Advisory Services Ltd

OBJECTIVES

This course aims to provide participants with a thorough knowledge of the VAT provisions relating to international transactions, in both goods and services, and the problems often encountered in this area. It will explain the changes to the rules taking place on 1 January 2010.

CONTENT

- The extent of the EC
- Imports and exports
- Acquisitions and EC sales
- Place of supply of services
- The 1 January 2010 changes in detail
- Invoicing requirements
- The reverse charge
- Buying in services from overseas suppliers
- Overseas VAT recovery
- Overseas registration issues
- When to charge VAT to overseas customers

WHO SHOULD ATTEND

All partners and senior members of staff involved in or advising on international transactions in goods and/or services.

CPD HOURS: 3

ICO, London	
4 February 2010	2.00pm - 5.00pm
Oak Tree Conference Centre, Coventry	
3 March 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Budget 2010

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Simon Birkett or Mark Ward,
The Professional Training Partnership

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

All senior staff who require a detailed review of this year's Budget, including consideration of the practical implications.

CPD HOURS: 3

Adams Park Conference Centre, High Wycombe	
29 March 2010	2.00pm - 5.15pm
Leicester City Football Club, Leicester	
13 April 2010	2.00pm - 5.00pm
Strand Palace, London	
14 April 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Introduction to Stamp Duty and SDLT

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Ros Martin,
The Professional Training Partnership

OBJECTIVES

Stamp Duty Land Tax replaced Stamp Duty in relation to property transactions but the latter regime still exists in relation to share dealings and similar transactions.

This course will explain the basic principles underlying both the Stamp Duty and SDLT regimes and consider practical examples of the application of the principles. It will also include a review of some of the anti-avoidance provisions relating to both regimes and the pitfalls for the unwary.

CONTENT

- The basic principles of Stamp Duty and Stamp Duty Land Tax
- The administrative regime including interest and penalties
- Exempt transactions and reliefs including corporate transaction relief
- Partnerships
- Leases
- Stamp Duty Reserve Tax

WHO SHOULD ATTEND

Partners and senior staff who require a thorough understanding of both Stamp Duty and SDLT.

CPD HOURS: 3

Strand Palace, London	
7 June 2010	2.00pm - 5.00pm
Oak Tree Conference Centre, Coventry	
21 June 2010	2.00pm - 5.00pm
Sandy Park Conference Centre, Exeter	
14 July 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

How to Act as an Executor

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Bob Trunchion,
MacIntyre Hudson Advisory Services

OBJECTIVES

In the past many practitioners have turned down opportunities to act as executors of clients' wills due to difficulties in obtaining probate and the need to involve another professional.

As it is now possible for some accountants to apply for grants of probate, there is a real opportunity for practitioners to participate in this profitable area, where you can provide a real and lasting service to your clients.

The course is designed to act as a brief refresher on wills and estate planning. It will also be looking to demystify probate and its attendant procedures. One area, which will be looked at, is the relationship with solicitors, as it is important to work with them rather than against them in view of traditional relationships.

CONTENT

The course is split into two. The first part concentrates on getting your client to die "efficiently" by ensuring a properly structured will is in place. The second part concentrates on the process of probate.

- Wills and estate planning
- The family - husbands and wives, intestacy and provision for dependents
- The business - business property relief, the interaction with capital gains tax
- Wills and will drafting - formalities and wording, liaison with solicitors and drafting, contents, post-death variations
- Probate
- Obtaining Probate - collecting details of assets, HMRC accounts, preparation of grants
- Administration - collecting assets, settling debts, finalising and distributing estate, accounts
- Taxation matters to consider

WHO SHOULD ATTEND

Partners in general practice who are in a position to act as executors of clients' wills.

CPD HOURS: 3

Leicester City Football Club, Leicester	
10 May 2010	2.00pm - 5.00pm
Grand Connaught Rooms, London	
20 May 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Gearing Up for Clarified ISAs

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Andrew Güntert, Mercia Group Ltd

OBJECTIVES

The main objective of the course is to prepare delegates for the introduction of the APB's Clarified ISAs (UK & Ireland) for audits of periods ending on or after 15 December 2010. This will involve looking at both the new additional requirements of the Clarified ISAs and also the current areas where regulators suggest the existing ISAs are not being adequately complied with.

CONTENT

- The IAASB's Clarity Project and its adoption by the APB
- The key areas of change including groups, related parties and materiality
- The continued focus of the ISAs on risk and the revised Core ISAs
- Deficiencies of existing ISA files as identified by Regulators and file reviewers including the Ethical Standards for Auditors
- The revised and extended Practice Note 26 "Guidance on Smaller Entity Audit Documentation"
- Practical actions to take
- Review of revised audit documentation illustrated with practical examples.

WHO SHOULD ATTEND

All partners and senior members of staff involved in auditing.

CPD HOURS: 3 (Audit related: 3)

Strand Palace, London	
5 May 2010	2.00pm - 5.00pm
Haydock Park Racecourse, Haydock	
6 May 2010	2.00pm - 5.00pm
Bristol Golf Club, Bristol	
17 May 2010	2.00pm - 5.00pm
Holiday Inn, Leeds/Garforth	
18 May 2010	2.00pm - 5.00pm
Leicester City Football Club, Leicester	
20 May 2010	2.00pm - 5.00pm
City Thistle, Birmingham	
26 May 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

IFRS for SMES

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Phil Frost, Mercia Group Ltd

OBJECTIVES

The requirements of full IFRSs are unsuitable for most private entities. As a result the International Accounting Standards Board has developed the IFRS for SMEs. This course will explore the requirements of the standard; how it differs from full IFRS and UK GAAP and set out which companies are able to apply the standard and when this can happen.

CONTENT

- The development of the IFRS for SMEs
- Which companies are required to, or permitted to, use the standard
- Key differences from full IFRSs and from UK GAAP
- Implications for implementation by UK companies
- Illustrative financial statements and disclosure checklist
- First time adoption

WHO SHOULD ATTEND

All partners and senior staff who are involved in preparing for the introduction of IFRS for SMES, including the need to understand the comparatives required.

CPD HOURS: 3 (Audit related: 3)

Oak Tree Conference Centre, Coventry	
29 March 2010	2.00pm - 5.00pm
Strand Palace, London	
28 April 2010	2.00pm - 5.00pm

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Acting for Clubs and Associations

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Val Steward

OBJECTIVES

Special category audits need to have a special effort applied. Entities registered as Industrial and Provident Societies or Friendly Societies under the 1974 Act are among the most common of these special category audits. This course will concentrate on these organisations.

CONTENT

- The main legislation governing clubs and associations including the results of recent consultations on updating the legislation, and changes already implemented
- The de-regulation provisions and the impact these have on the assignment
- The other main laws and regulations applying to clubs and associations, for example the Licensing Act and the Gambling Act
- The impact of the Clarified ISAs (UK and Ireland) on the audit procedures to be applied and the main audit risks and how to deal with them
- How to undertake an independent accountants assignment
- Other topical issues
- Likely future developments
- Adding value to the assignment

WHO SHOULD ATTEND

Partners and senior staff who act for clubs and associations.

CPD HOURS: 3

Strand Palace, London	
8 February 2010	2.00pm - 5.00pm
Novotel, Nottingham	
25 February 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Acting for Dentists: An Update

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Bob Trunchion,
MacIntyre Hudson Advisory Services

OBJECTIVES

The face of dentistry has changed dramatically over the last five years and most dentists now have potentially highly profitable businesses which will become less dependent on the NHS despite the introduction of a new 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.

CONTENT

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

WHO SHOULD ATTEND

Accountants who currently act for dentist clients or those wishing to enter this important niche market.

CPD HOURS: 3

Bristol Golf Club, Bristol	
25 February 2010	1.45pm - 4.45pm
Strand Palace, London	
20 September 2010	2.00pm - 5.00pm
Novotel, Nottingham	
1 October 2010	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Limited Liability Partnerships

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: John Welsford, Mercia Group Ltd

OBJECTIVES

LLPs have now been with us for nearly 10 years and over 25,000 have been formed. Although the Profession was wary in the early days, LLPs are now seen as a genuine option as a business vehicle. However, the decision to operate as an LLP or to convert to an LLP is not a simple one. The law, regulations and accounting requirements relating to LLPs are complex.

The extremely complex SORP relating to LLPs includes requirements that are positively counter intuitive but the course will clear the confusion. The SORP is due for revision and a draft has been published. By the time of the course the new SORP will be in place and the changes will be highlighted.

CONTENT

Brief introduction to LLPs

Advantages of an LLP

Limited Liability
- What this means
- Personal liability of members - is it a problem?

The accounting of LLPs
- The legal requirements – CA 2006 implications
- The content of the accounts
- Audit and filing requirements

LLP SORP
- Main implications of the SORP
- Allocation of profits
- Members remuneration and capital
- Members annuities
- Changes introduced by the new SORP

The taxation of LLPs

WHO SHOULD ATTEND

Partners and all senior staff who advise partnerships and LLPs.

CPD HOURS: 3 (Audit related: 3)

Oak Tree Conference Centre, Coventry	
24 May 2010	2.00pm - 5.00pm
Holiday Inn, Leeds/Garforth	
8 June 2010	2.00pm - 5.00pm
Bristol Golf Club, Bristol	
17 June 2010	2.00pm - 5.00pm
Strand Palace, London	
23 June 2010	2.00pm - 5.00pm
Scarthwaite Hotel, Lancaster	
29 June 2010	2.00pm - 5.00pm
Adams Park Conference Centre, High Wycombe	
3 November 2010	9.30am - 12.45pm

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 Local Members
£50 plus VAT for National Members

Speaker: Ian Fletcher, 2020 Consulting Group

OBJECTIVES

Most mortgage, general insurance, stock broking and IFA type business 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, doing 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)

Oak Tree Conference Centre, Coventry	
17 March 2010	9.30am - 5.00pm
Strand Palace, London	
16 November 2010	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 Local Members
Free for National Members

Speaker: Ian Fletcher, 2020 Consulting 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, ACCA pronouncements in this specialist area.

CONTENT

This course will cover:

- FSA rule changes
- APB, ICAEW, 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 from 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)

Strand Palace, London	
15 March 2010	2.00pm - 5.00pm
Oak Tree Conference Centre, Coventry	
29 September 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Acting for General Insurance & Mortgage Brokers

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

Speaker: Ian Fletcher, 2020 Consulting 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 requirement 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)

Strand Palace, London	
20 April 2010	2.00pm - 5.00pm
Novotel, Nottingham	
24 November 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

An Introduction to Solicitors' Accounts Rules

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Andrew Paul, Mercia Group Ltd

OBJECTIVES

The report required by the Law Society under the Solicitors' Accounts Rules 1998 is one of the more onerous tasks of the independent accountancy practice. Continuing shortages of clients' money has led the Law Society to look carefully at the role of the accountant. It is very difficult to check that a Solicitor is complying with the Solicitors' Accounts Rules 1998 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. However it will provide useful revision for those who have been involved in such work but want to ensure they fully understand the requirements and implications. Anyone who has attended this course previously may find the Solicitors' Accounts Rules – A Practical Refresher course a more suitable alternative. An understanding of accounting principles is required.

CPD HOURS: 6 (Audit related: 6)

Adams Park Conference Centre, High Wycombe	
12 January 2010	9.30am - 5.15pm
Leicester City Football Club, Leicester	
19 January 2010	9.30am - 5.00pm
ICO, London	
13 April 2010	9.30am - 5.00pm

Mercia reserves the right to vary the published programme

Solicitors' Accounts Rules - A Practical Refresher

£85 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Sally Hutchings, Mercia Group Ltd

OBJECTIVES

The report required by the Solicitors' Regulation Authority under the Solicitors' Accounts Rules 1998 is one of the more onerous tasks of the independent accountancy practice. Although the rules have not been substantially revised since their implementation in 2000 there have been minor amendments and it is vital that staff are fully conversant with the current regulations.

It is also common for firms to have only a small number of these assignments so a refresher on a regular basis is likely to be of benefit to staff undertaking these assignments.

CONTENT

The course will be a combination of formal lecturing and practical case studies which will cover the key aspects of the current Solicitors' Accounts Rules.

WHO SHOULD ATTEND

The course is aimed at those who undertake the work on Solicitors' records. It is suitable for people who are involved in the fieldwork on these assignments and is designed to act as a refresher/ update on the Solicitors' Accounts Rules. It will be a combination of formal lecturing and case studies/quizzes to illustrate the key points.

It is not suitable for people with no prior experience of SAR as a basic understanding of Solicitors' Accounts Rules is required. People seeking an introduction to the Rules are advised to attend An Introduction to Solicitors' Accounts Rules.

CPD HOURS: 3 (Audit related: 3)

Holiday Inn, Leeds/Garforth	
24 March 2010	2.00pm - 5.00pm
Leicester City Football Club, Leicester	
19 April 2010	2.00pm - 5.00pm
ICO, London	
28 April 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Charities: An Introduction

£85 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Kris Taylor, Mercia Group Ltd

OBJECTIVES

Acting for charities is high profile work as there is generally a wider public interest in the charity than for the typical audit of a commercial company, as well as accountability to the regulatory authority, the Charity Commission. It is difficult to know if the accounting and reporting requirements are being achieved unless you understand what they are.

On completion of this course participants will understand what the rules and regulations concerning charities are and understand how to act for charities in practice. The course will fully reflect the latest rules, whilst highlighting the key differences arising from recent changes.

CONTENT

- Overview of charity legislation for unincorporated and incorporated charities
- The accounting requirements of Charities Act, Companies Act and SORP 2005
- Fund accounting
- The Statement of Financial Activities and other accounting requirements
- The role of the Independent Examiner, the Reporting Accountant and the Auditor
- Small charities
- Trustees and the trustees' report

The course will be a combination of lecturing, case studies, discussions and questions designed to ensure as much information is retained as possible.

WHO SHOULD ATTEND

The course is aimed at those who act for charities. It is suitable for people with little or no experience of charities' work. However, it will provide a useful recap for those who have not been involved in such work recently but who would like an update on the latest accounting and reporting requirements.

CPD HOURS: 3 (Audit related: 3)

Holiday Inn, Leeds/Garforth	
7 May 2010	2.00pm - 5.00pm
ICO, London	
12 May 2010	2.00pm - 5.00pm
Haydock, Holiday Inn	
24 May 2010	2.00pm - 5.00pm
Adams Park Conference Centre, High Wycombe	
6 July 2010	9.30am - 12.45pm

Mercia reserves the right to vary the published programme

Back to Basics: Trusts

£85 plus VAT per place
25% Discount for Local Members
Free for National Members

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 and capital gains tax computations
- Administration
- Key events and their consequences
- 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

ICO, London	
12 March 2010	9.30am - 12.30pm
Novotel, Nottingham	
22 March 2010	9.30am - 12.30pm
Jurys Inn, Birmingham	
30 March 2010	9.30am - 12.30pm
Adams Park Conference Centre, High Wycombe	
2 November 2010	9.30am - 12.45pm

Mercia reserves the right to vary the published programme

Back to Basics: Inheritance Tax

£85 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Pat Nown, Mercia Group Ltd

OBJECTIVES

To familiarise participants with the principles of inheritance tax for individuals and trusts including fundamental computational aspects.

CONTENT

The course will include:

- General overview
- Lifetime transfers
- General valuation principles
- Exemptions and Reliefs
- Occasions of charge for trusts
- 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.

It will not normally be suitable for those who have covered this area as part of their professional examinations.

Participants should bring a calculator.

CPD HOURS: 3

ICO, London	
12 March 2010	2.00pm - 5.00pm
Novotel, Nottingham	
22 March 2010	2.00pm - 5.00pm
Jurys Inn, Birmingham	
30 March 2010	2.00pm - 5.00pm
Adams Park Conference Centre, High Wycombe	
2 November 2010	2.00pm - 5.15pm

Mercia reserves the right to vary the published programme

Understanding Group Accounts

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Darren Leiser, Mercia Group Ltd

OBJECTIVES

At the end of the day participants will have developed skills in the following areas:

- Production of consolidated accounts under the acquisition method
- Understanding of exemptions from preparing group accounts and the exclusion of subsidiaries from the consolidated financial statements
- Disposals, piecemeal acquisitions, associates and joint ventures
- Merger accounting and group reconstructions
- The audit of group financial statements

CONTENT

The course follows a workshop style format with a mixture of formal lecturing supplemented with case studies/questions to ensure understanding of the following areas:

- Types of investment and subsequent treatment in the consolidated financial statements
- Intra group balances, fair value adjustments and goodwill
- Changes to group structures including disposals and piecemeal acquisitions
- Problem areas with the audit of group financial statements

WHO SHOULD ATTEND

For financial statements beginning 6 April 2008 medium sized groups will no longer be exempt from preparing consolidated accounts.

This course is essential for anyone new to the preparation of group accounts or those who requires a refresher as to the mechanics of the consolidated process.

The focus of the course is on understanding the mechanics of the consolidation and the implications for the audit of group accounts.

CPD HOURS: 6 (Audit related: 6)

ICO, London	
17 June 2010	9.30am - 5.00pm
Novotel, Nottingham	
29 June 2010	9.30am - 5.00pm

Mercia reserves the right to vary the published programme

Basic Principles of Company Secretarial Practice

£85 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Kris Taylor, Mercia Group Ltd

OBJECTIVES

Participants on this course will learn about common company secretarial requirements with emphasis on the smaller limited company. The course examines the documentation routinely needed by a limited company incorporated under the 2006 and earlier Companies Acts.

CONTENT

The content includes:

- The types of limited company
- Corresponding with Companies House
- Common statutory forms
- The statutory books
- Minutes and meetings

WHO SHOULD ATTEND

It is a useful introduction for any member of staff who is asked to deal with company secretarial work. It is an introductory course and so is not suitable for participants with extensive current knowledge of company secretarial work.

CPD HOURS: 3

Adams Park Conference Centre, High Wycombe	
10 February 2010	9.30am - 12.45pm
Jurys Inn, Birmingham	
12 February 2010	9.30am - 12.30pm
ICO, London	
15 February 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Sage 50 Payroll: Update for Existing Users

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

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
- Manually reconciling year-end reports
- Sage 50 Payroll year-end and post year-end update procedures
- Import and Export Payroll data
- Exporting Nominal Journals
- Introduction to Payroll Report Designer

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

Strand Palace, London	
17 March 2010	9.30am - 12.30pm
Novotel, Nottingham	
23 March 2010	9.30am - 12.30pm
Jurys Inn, Birmingham	
15 April 2010	9.30am - 12.30pm

Mercia reserves the right to vary the published programme

Sage 50 Accounts: Data Extraction Using Excel

£110 plus VAT per place
25% Discount for Local Members
Free for National Members

Speaker: Mike Rees, Mercia Group Ltd

OBJECTIVES

To provide hands-on training on some of the more advanced concepts of exporting Sage 50 data into Excel, and using Excel tools to interrogate this data.

Some of the more advanced Excel features, such as the database, pivot tables and ODBC links will be covered, to enable participants to feel confident with interrogating and extracting Sage data.

CONTENT

- Export Sage 50 data to Excel
- Using the Sage 50 report designer to change sort orders and adding filters
- Using Sage filters and search options
- Export data directly to Excel
- Export to Excel via .csv
- Excel Database - Autofilter and Advanced Filter
- Excel Pivot Tables
- Creating Excel ODBC links to Sage 50 data and using MS-Query

WHO SHOULD ATTEND

Participants should be familiar with Sage 50 and be reasonably proficient at using the core modules (Customers/Suppliers/Nominal and Financials) and menu options.

Experience of using Sage in a client environment would also be useful.

A good basic knowledge of Excel is also required.

Versions - Sage 50 v.2010 and Excel v.2003 (and references to Excel v.2007 also).

CPD HOURS: 3 (Audit related: 3)

NUMBERS LIMITED TO 12

Strand Palace, London	
17 March 2010	2.00pm - 5.00pm
Novotel, Nottingham	
23 March 2010	2.00pm - 5.00pm
Jurys Inn, Birmingham	
15 April 2010	2.00pm - 5.00pm

Mercia reserves the right to vary the published programme

Booking is easy...

Phone
Call a member of our enrolments team on 0116 258 1241

Online
Book online at www.mercia-group.co.uk and click on the 'Find a Course' icon or 'login' if you are already registered

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

Post
Complete the booking form on page 11 and return by post to Mercia Group Ltd
Best House
Grange Business Park
Enderby Road Whetstone
Leicester LE8 6EP

Fax
Complete the booking form on page 11 and return to us by fax on 0116 258 1250

REGISTERED CPD PROVIDER ACCA 2010

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.

Booking Form

	DATE	NO. OF PLACES
PAYE and Benefits Update		
NI Update		
VAT: Cross Border Trading		
Budget 2010		
Introduction to Stamp Duty and SDLT		
How to Act as an Executor		
Gearing Up for Clarified ISAs		
IFRS for SMES		
Acting for Clubs and Associations		
Acting for Dentists: An Update		
Limited Liability Partnerships		
Acting for FSA Clients: An Introduction		
Acting for FSA Clients: A Refresher		
Acting for General Insurance & Mortgage Brokers		
Introduction to Solicitors' Accounts Rules		

	DATE	NO. OF PLACES
Solicitors' Accounts Rules - A Practical Refresher		
Charities: An Introduction		
Back to Basics: Trusts		
Back to Basics: Inheritance Tax		
Understanding Group Accounts		
Basic Principles of Company Secretarial Practice		
Sage 50 Payroll: Update for Existing Users		
Sage 50 Accounts: Data Extraction Using Excel		

A total of ____ places @ £85 £ ____
A total of ____ places @ £110 £ ____
A total of ____ places @ £130 £ ____
A total of ____ places @ £230 £ ____
Less 25% discount for Local members £ ____
Sub total £ ____
Plus VAT £ ____
TOTAL £ ____

☐ We are a national member firm - this form is to reserve our places on the courses as indicated. We understand we will not be invoiced for these places, other than where it is a one day course including lunch.

Contact name ____
Name of firm ____
Address ____
____
____ Postcode ____
Telephone ____
E mail ____

☐ Please invoice my firm. I understand the usual 28 days credit terms apply

☐ I/We enclose a cheque for £ ____ made payable to Mercia Group Limited

☐ I would like to receive more information about national/local membership

Confirmation: An invoice will be sent as confirmation of your booking (if appropriate).

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.

Mercia Group Ltd is a company registered in England and Wales with company number 1464141
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www.mercia-group.co.uk

The Speakers

Simon Birkett MA(Oxon) FCA ATII

Simon joined The Professional Training Partnership in 1993 having previously worked in the training department of several international accountancy practices. He lectures extensively on CPD courses and is widely respected by audiences for the breadth of his technical knowledge. He is joint author of the ICAEW's Tax Digest on Pay and File and edits the monthly publication Professional Tax Update.

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 systemisation 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.

Andrew Güntert MSc FCA

Andrew specialises in auditing, financial reporting and associated areas and has been delivering CPD lectures for some years. He was with ATC before joining Mercia. He has a strong interest in technical issues, writing regularly for the specialist press and is an active member of the ICAEW's Audit and Assurance faculty serving on several committees including the Technical and Practical Auditing Committee.

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.

Darren Leiser FCCA

Darren joined Mercia in January 2009 as an experienced lecturer. Having qualified in 1998, Darren has spent the last 10 years working in the profession, most recently with MacIntyre Hudson. As a manager in their technical department his role included presenting courses, conducting hot and cold file reviews and dealing with technical queries. He has a very similar role at Mercia.

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.

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 until recently 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.

Andrew Paul ACA

Andrew trained and qualified with Bishop Fleming in Truro and has been with Mercia since 1999. He is a lecturer on both our professional development audit and accounts courses and the full range of IT courses. He is also involved in assisting clients with technical queries (both audit and accounts and IT) and is part of the audit peer review team.

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.

Val Steward FCA

Val Steward is a Chartered Accountant who has spent the last 18 years working with accounting practices, helping them to develop their businesses and remain compliant. As well as working directly with practices, she has extensive experience producing practical guidance and documentation for the use of accountants in practice.

Christine Taylor ACA

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.

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. He continues to be involved with clients on both a consultancy and portfolio basis.

Mark Ward LLB CTA

Mark qualified with Arthur Andersen in 1989, having previously worked in the tax departments of a small and a medium size firm. Since 1993, he has been lecturing on a wide variety of tax matters to both students and qualified practitioners. Mark was admitted as a partner of the Professional Training Partnership in January 1999.

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.

Jim Yuill

Jim specialises in worldwide social security matters with particular emphasis on contributions. He spent more than 20 years in the UK Department of Social Security and more recently 14 years as Director of Social Security Services with one of the Big 4 accountancy firms. He now runs his own social security consultancy business and divides his time between lecturing, writing and advising companies on how to minimise contribution liabilities.

25% DISCOUNT FOR LOCAL 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 NATIONAL MEMBERS

If you have recently enrolled as a national member (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 provided are charged £50 plus VAT.) Please contact Sarah Moore on 0116 258 1200 for further information.

MERCIA

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