



Specialist CPD Courses

Introduction to Stamp Duty and SDLT

Gearing Up for Clarified ISAs

IFRS for SMEs

Understanding Group Accounts

Prices from £110 plus VAT



£110 plus VAT per place

25% Discount for Local Members
Free for National Members

Introduction to Stamp Duty and SDLT

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

This course will cover:

- 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 to 5.00pm
Oak Tree Conference Centre, Coventry	
21 June 2010	2.00pm to 5.00pm
Sandy Park Conference Centre, Exeter	
14 July 2010	2.00pm to 5.00pm

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

Gearing Up for Clarified ISAs

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

Mercia reserves the right to vary the published programme

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

IFRS for SMEs

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 to 5.00pm

Strand Palace, London

28 April 2010 2.00pm to 5.00pm

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

Understanding Group Accounts

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 to 5.00pm

Novotel, Nottingham

29 June 2010 9.30am to 5.00pm

Mercia reserves the right to vary the published programme

Booking Form

Complete the form below and return by fax, post or email

	DATE	NO. OF PLACES
Introduction to Stamp Duty and SDLT		
Gearing Up for Clarified ISAs		
IFRS for SMEs		
Understanding Group Accounts		

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 there is a one day course including lunch.

A total of places @ £110 £

Less 25% discount for local members £

Sub total £

VAT @ 17.5% £

TOTAL £

Contact name

Name of firm

Address

Postcode

Telephone

Email

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.

Registered Office: 19 - 21 Christopher Street, London EC2A 2BS



Please return to:
Mercia Group Ltd, Best House,
Grange Business Park, Enderby Road, Whetstone, Leicester, LE8 6EP
t 0116 258 1200 f 0116 258 1250 enrolments@mercias-group.co.uk

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 Liz Coates 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. For further information please contact Liz Coates on 0116 258 1200.



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.

Mercia Group Ltd, Best House,
Grange Business Park,
Enderby Road, Whetstone,
Leicester, LE8 6EP
t 0116 258 1200
f 0116 258 1250
enrolments@mercias-group.co.uk