Acting in Niche Areas

How to Act as an Executor

Acting for Dentists: An Update

Limited Liability Partnerships

Acting for General Insurance & Mortgage Brokers

Solicitors' Accounts Rules - A Practical Refresher

Charities: An Introduction

Prices from £85 plus VAT

www.mercia-group.co.uk

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

How to Act as an Executor

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 to 5.00pm

Grand Connaught Rooms, London
20 May 2010 — 2.00pm to 5.00pm

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

Acting for Dentists: An Update

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 to 4.45pm

Strand Palace, London
20 September 2010 — 2.00pm to 5.00pm

Novotel, Nottingham
1 October 2010 — 9.30am to 12.30pm

£110 plus VAT per place

25% Discount for Local Members
Free for National Members

Limited Liability Partnerships

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 to 5.00pm

Holiday Inn, Leeds/Garforth
8 June 2010 — 2.00pm to 5.00pm

Bristol Golf Club, Bristol
17 June 2010 — 2.00pm to 5.00pm

Strand Palace, London
23 June 2010 — 2.00pm to 5.00pm

Scarthwaite Hotel, Lancaster
29 June 2010 — 2.00pm to 5.00pm

Adams Park Conference Centre, High Wycombe
3 November 2010 — 9.30am to 12.45pm

Mercia reserves the right to vary the published programme

£130 plus VAT per place

25% Discount for Local Members
Free for National Members

Acting for General Insurance & Mortgage Brokers

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 to 5.00pm

Novotel, Nottingham
24 November 2010 — 2.00pm to 5.00pm

£85 plus VAT per place

25% Discount for Local Members
Free for National Members

Solicitors' Accounts Rules - A Practical Refresher

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 to 5.00pm

Leicester City Football Club, Leicester
19 April 2010 — 2.00pm to 5.00pm

ICO, London
28 April 2010 — 2.00pm to 5.00pm

£85 plus VAT per place

25% Discount for Local Members
Free for National Members

Charities: An Introduction

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 to 5.00pm

ICO, London
12 May 2010 — 2.00pm to 5.00pm

Holiday Inn, Haydock
24 May 2010 — 2.00pm to 5.00pm

Adams Park Conference Centre, High Wycombe
6 July 2010 — 9.30am to 12.45pm

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
How to Act as an Executor		
Acting for Dentists: An Update		
Limited Liability Partnerships		
Acting for General Insurance & Mortgage Brokers		
Solicitors' Accounts Rules - A Practical Refresher		
Charities: An Introduction		

☐ 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 @ £85 £

A total of ☐ places @ £110 £

A total of ☐ places @ £130 £

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@mercia-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.

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.

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