

2020 CONFERENCE

# SCOTTISH CHARITIES

- OSCR Update
- Hot Topics in Charity Accounts
- VAT Update
- Direct Taxes
- Independent Examinations
- Scottish Charity Law: Essentials and Developments

Plus hear from a charity about what they need from you.

DUNBLANE  
**26 MARCH** 2020

# Donations

# SCOTTISH CHARITIES

---

## 9.30AM WELCOME AND INTRODUCTION BY CONFERENCE CHAIRPERSON

---

### 9.35AM OSCR UPDATE

Maureen Mallon, OSCR

We will be joined by the new Chief Executive of the Scottish Charity Regulator, Maureen Mallon, who will share her vision for the future as an enabling regulator. She will provide key updates and highlight the latest guidance from the regulator.

---

## 10.15AM DIRECT TAXES UPDATE

Jon Sparkes, Bishop Fleming

Jon will provide an update on the latest Direct Tax issues for charities including:

- legislative and case law update
  - common risk and problem areas
  - the future of charity taxation
- 

## 11.05AM REFRESHMENT BREAK

---

## 11.20AM HOT TOPICS IN CHARITY ACCOUNTS

Peter Herbert, Insight Training

Despite the fact that the FRS 102 SORP is now well established, there still seems to be an abundance of new rules that affect charity reports and accounts. This session will explain all the recent developments and also clarify existing rules in a number of common problem areas. Feedback from charity regulators on problem areas will partly inform this session.

---

## 12.15PM SCOTTISH CHARITY LAW: ESSENTIALS AND DEVELOPMENTS – FOR THERE ARE MANY!

Alan Eccles, Brodies LLP Solicitors

In this session Alan will cover:

- what's new and on the horizon for charity law including:
  - PVG and disclosure changes
  - rates relief: beyond schools
- being a **Scottish** charity
- trustee duties: what they really mean
- informed choices on legal structure and the rise of the SCIO
- the position of members of charities
- is governance part of 'the law'?
- changing and reorganising charities income generation – some legal aspects:-
  - the importance of legacies
  - trading and commercial
  - social enterprise and 'mission-led' business

---

## 1.05PM LUNCH

---

## 2.05PM CHARITY PERSPECTIVE

Cathy Magee, Dyslexia Scotland

Hear direct from Dyslexia Scotland about what support and assistance they need from you.

---

## 2.35PM VAT UPDATE

Malcolm Greenbaum, Greenbaum Training and Consultancy Limited

This session will review any relevant changes to legislation and case law decisions affecting charities' VAT affairs over the past few years that are new or may have been forgotten. We will explore the VAT issues around property construction and rental that have arisen in practice in the recent past, and how to minimise any adverse effects of buying a property where the vendor has opted to tax.

The session will also focus on when charities can receive supplies of goods and services free of VAT, or at the reduced rate of 5% and remind delegates when their charities might be considered to be making taxable supplies, possibly requiring registration. VAT issues around fundraising events will also be addressed.

---

## 3.25PM REFRESHMENT BREAK

---

## 3.40PM INDEPENDENT EXAMINATIONS - TO TICK OR NOT TO TICK?

Andrew Paul, Mercia Group

It is three years since the Charity Commission updated the CC32 guidance to examiners but there is still a lot of confusion over how much work is actually required for an Independent Examination. Andrew's session will briefly review the 13 directions but will focus on practical examples of what examiners should be doing to ensure compliance while remaining efficient.

---

## 4.30PM CLOSE OF CONFERENCE

CPD hours: 6

# Speakers



## Alan Eccles

Alan Eccles is a partner with law firm Brodies – the largest legal resource in Scotland. Alan specialises in charities, third and impact sectors work as well as helping individuals and families with succession planning. Independent directory, Chambers HNW says that “He gets his points across with humour and authority.” A member of the Law Society of Scotland’s charity law sub-committee, Alan has also lectured in charities and trusts at the University of Strathclyde for many years. As well as advising and teaching on charities matters, Alan has also enjoyed being a trustee of charities including the Scottish Children’s Lottery, Cryptic and the Scottish Universities Law Institute.



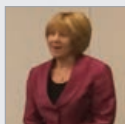
## Malcolm Greenbaum

Malcolm is a director at Greenbaum Training and Consultancy Limited. He is a UK Chartered Accountant and Chartered Tax Advisor winning the John Wood Medal in the November 1995 CIOT sitting for the best paper on business taxation. Malcolm has delivered IFRS, UK GAAP, US GAAP, UK Tax and VAT training to a multitude of organisations world-wide since 1992.



## Peter Herbert

Peter qualified as a Chartered Accountant with an international accountancy firm before working in industry. He has over 20 years of training experience. He writes and presents technical updates for firms of accountants and qualified accountants of private and listed companies. Peter specialises in financial reporting, auditing and practice regulation. Peter also regularly carries out compliance reviews for firms of accountants which provides him with an invaluable insight into the practical financial reporting and auditing issues that they face.



## Cathy Magee

Cathy Magee is Chief Executive of Dyslexia Scotland, the national voluntary organisation which aims to enable people with dyslexia, regardless of age and abilities, to reach their potential in education, employment and life. Cathy has been in post since October 2007. Her background prior to this includes 4 years on secondment to the then Scottish Executive Health Department, managing the National Health Demonstration Projects programme; over 20 years voluntary sector experience working at local, national and

international levels (including Save the Children, Wester Hailes Adventure Group, Voluntary Service Overseas in Nepal, Volunteer Development Scotland and the Stirling Health and Well-being Alliance); as well as teaching English as a Foreign Language for 2 years in France. Her roles have included managing volunteers, staff, community development projects and after school clubs involved in addressing inequalities, improving health and well being and informal adult education and basic literacy, as well as national policy development, implementation and dissemination.

Her interest in dyslexia first began while working at Save the Children with children with learning difficulties in an after school club in Muirhouse, Edinburgh.



## Maureen Mallon

Maureen joined Scottish Government as an HMI in 2005 following a career in the third sector. She was Head of Development and Deputy CEO at YouthLink Scotland for ten years and her work before this focussed on social enterprise and adult learning. Most recently she was Assistant Director for Education Scotland and she is currently the Chief Executive of the Scottish Charity Regulator (OSCR).



## Andrew Paul

Andrew joined Mercia in 1999 as part of the Audit and Accounts technical team. At the end of 2012 he left to work in Rwanda for six months, helping to build the capacity of finance teams working in the healthcare sector. On returning to the UK, Andrew held the post of Finance Manager for Compassion UK, a £30m+ income Charity. Andrew returned to Mercia in Autumn 2014. He lectures and consults on a wide variety of audit and accounting areas.



## Jon Sparkes

Jon is a Chartered Accountant and Chartered Tax Adviser with more than 20 years experience. He spent 9 years with a ‘Big 4’ firm during which he was part of their Charities Network advising a range of national and international charities and not-for-profit organisations including higher and further education institutions, private schools, charitable training providers and other charities.

He is now Bishop Fleming’s charity tax specialist working with their academy clients on tax issues such as non-primary purpose trading, setting up trading subsidiaries and Gift Aid.

## Date and Venue

DUNBLANE

**26 MARCH 2020**

**9.30am - 4.30pm**

DoubleTree by Hilton Dunblane Hydro  
Perth Road, Dunblane  
Perthshire, Scotland FK15 0HG  
1 mile from Dunblane train station

**Tel: 01786 822551**

**[www.doubletreedunblane.com](http://www.doubletreedunblane.com)**

## Cost

From **£264/8** credits per person (including lunch).  
Or **£299** cash price alternative.

For more information about our credit prices, visit **[www.mercia-group.com/credits](http://www.mercia-group.com/credits)**

All prices subject to VAT.



# Booking Form

I would like to book places on the **2020 Scottish Charities Conference** as follows:

A total of \_\_\_\_\_ places  
@ 8 credits per person

Total credits

or

Cash price alternative  
A total of \_\_\_\_\_ places      £ \_\_\_\_\_  
@ £299 per person

Sub total      £ \_\_\_\_\_

Plus VAT at 20%      £ \_\_\_\_\_

Total      £ \_\_\_\_\_

Contact name \_\_\_\_\_

Name of firm \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_ Postcode \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

Delegate Name(s) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Use existing course credits

Purchase a block of course credits:  
I would like to buy \_\_\_\_\_ at \_\_\_\_\_ per credit  
**Total** to pay £ \_\_\_\_\_ +VAT

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

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

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



## Please return to:

Mercia Group Ltd, 2 Thorpe Way,  
Grove Park, Enderby, Leicester LE19 1SU  
0330 058 7141 enrolments@mercia-group.com  
www.mercia-group.com



Mercia Group Ltd is a company registered in England and Wales with company number 1464141. Registered Office: Wilmington plc, 5th Floor, 10 Whitechapel High Street, London, E1 8QS.

Wilmington plc

# How to book



## Book Online

[www.mercia-group.com/conferences](http://www.mercia-group.com/conferences)



## Email Requests

[enrolments@mercia-group.com](mailto:enrolments@mercia-group.com)



## Call Enrolments Team

0330 058 7141



## Post

Mercia Group Ltd,  
2 Thorpe Way, Grove Park,  
Enderby, Leicester LE19 1SU

# CHARITY NEWSLETTER

Keep your charity clients up to date with all the latest developments

## Latest issue out now

- useful guidance on the new Fundraising Code of Practice, good governance and related party transactions
- the impact of cybercrime
- updated SORP requirements and more

PROMOTE

[www.mercia-group.com/charitynewsletter](http://www.mercia-group.com/charitynewsletter)