

2020 CONFERENCE

# CHARITIES

- Charity Commission Update
- Hot Topics in Charity Accounts
- VAT Update
- Direct Taxes
- Independent Examinations
- Trustees' Duties

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

LONDON  
**10 MARCH** 2020

THE MIDLANDS  
**17 MARCH** 2020

EXETER  
**24 MARCH** 2020

# 2020 CONFERENCE

# CHARITIES

---

## 9.30AM WELCOME AND INTRODUCTION BY CONFERENCE CHAIRPERSON

---

## 9.35AM CHARITY COMMISSION REGULATORY UPDATE FOR PRACTITIONERS

Nigel Davies or Amie Woods, Charity Commission

Amie or Nigel will identify key developments in Charity Commission guidance, the latest research findings and lessons from key Commission cases for charities and practitioners.

---

## 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 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.

---

---

## 1.05PM LUNCH

---

## 2.05PM CHARITY PERSPECTIVE

Hear direct from a charity 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 ESSENTIAL TRUSTEES' DUTIES

Louise Dunford, LD Consultancy Ltd

A fast paced session, including examples, outlining the main duties of the trustee, with particular reference to the most challenging areas as identified by the Charity Commission.

- overview of duties, implications of breach of trust
  - charitable purposes and public benefit – the framework
  - the importance of the governing document
  - general fiduciary duty to act in the charity's best interests
  - issues around conflict
  - payment of trustees/ex gratia payments
  - the problem with donations
  - managing the charity's resources
  - disposal of property
  - the duty of care and skill
  - accountability
- 

## 4.30PM CLOSE OF CONFERENCE

CPD hours: 6

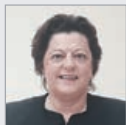
# Speakers



## Nigel Davies

Nigel is Head of Accountancy Services at the Charity Commission and Joint Chair of the Charities SORP Committee. He oversees the team who cover all accountancy aspects of operational and inquiry

activities for the Commission. He leads the Commission on accountancy related collaborations with umbrella organisations, professional accountancy institutes and technical panels and working parties. He regularly speaks at events and publishes articles on charity accountancy matters. He responds on behalf of the Commission to IPSASB and IASB consultations.



## Louise Dunford

Louise has been continuously involved in training and consultancy since 1987, both for professional firms and for commercial organisations. She also worked as an associate senior lecturer at the University

of Portsmouth. Louise specialises mainly in aspects of practical employment law, company law and on professional negligence, and has published widely in leading academic and professional journals. She is an associate of Complete HR Ltd, providing practical and proactive assistance with employment and HR issues for SMEs.



## 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 worldwide 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.



## 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.



## Amie Woods

Amie joined the commission in March 2016 as the Deputy Head of Accountancy Services. Amie oversees the work of the team of accountants who cover all accountancy aspects of operational and inquiry

activities for the Commission. Amie is a certified accountant with a background in financial and forensic investigation and regulation.

# Dates and Venues

## LONDON

**10 MARCH 2020**

**9.30am - 4.30pm**

London Marriott Hotel Marble Arch  
134 George Street  
Marylebone  
London

W1H 5DN

Nearest tube stations: Marble Arch or Edgware Road

**Tel: 020 7723 1277**

**[www.marriott.co.uk](http://www.marriott.co.uk)**

## THE MIDLANDS

**17 MARCH 2020**

**9.30am - 4.30pm**

Hilton East Midlands Airport  
J24 M1  
Derby Road (A50)  
Castle Donnington  
DE74 2YZ (Sat Nav: use hotel name)  
Nearest Train Station: East Midlands Parkway

**Tel: 01509 674 000**

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

## EXETER

**24 MARCH 2020**

**9.30am - 4.30pm**

Exeter Racecourse  
Kennford  
Exeter  
Devon  
EX6 7XS

**Tel: 01392 832599**

**[www.thejockeyclub.co.uk](http://www.thejockeyclub.co.uk)**

# Booking Form

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

	No. of places LONDON 10 MAR	No. of places MIDLANDS 17 MAR	No. of places EXETER 24 MAR
A total of _____ places @ 10 credits per person	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total credits	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Cash price alternative A total of _____ places @ £399 per person	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Sub total	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Plus VAT at 20%	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
Total	£ <input type="text"/>	£ <input type="text"/>	£ <input type="text"/>

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

# Cost

From **£320/10** credits per person (including lunch).  
Hurry, credit prices increase from 1 January 2020.

Or **£399** 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.

# 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

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