

# Scottish Charities 2010 Conference

- Tax Efficient Fundraising
- Constitution and Re-organisation
- Regulatory Review
- Risk and the Charity
- Issues Facing Today's Charities
- VAT and Charities



## Stirling

Royal Hotel, Bridge of Allan  
26 May 2010

## Full Day Conference £199

(including lunch) plus VAT per person  
£50 for National Members 25% Discount for Local Members



Enrol online at [www.mercia-scotland.co.uk](http://www.mercia-scotland.co.uk)

# Scottish Charities

## 2010 Conference

### Stirling

Royal Hotel, Bridge of Allan  
26 May 2010

Our one day charities conference has been specifically designed for partners or senior managers with responsibility for a number of charity clients. It is a specialist conference looking at a wide range of practical issues which will enable those attending to provide the best possible advice to their clients.

9.30am

#### **Welcome and introduction by conference chairperson**

9.35am

#### **Tax Efficient Fundraising**

Andrew Burgess, Mercia Group Ltd

Charities increasingly use a wide range of fundraising tools and activities – but which are the most tax efficient? This session will outline the key elements of tax effective fundraising and take a quick A to Z tour through the most common fundraising routes to determine their efficiency.

11.00am

#### **Coffee**

11.20am

#### **Constitution and Re-organisation**

Simon Mackintosh, Turcan Connell

- Set up issues
- Business planning
- Re-organising a charity and its purpose
- Merging

12.05pm

#### **Regulatory Review**

David Gallagher, Mercia Group Ltd

An opportunity to consider current issues and relevant changes which impact on the preparation of accounts for charities. This will include FRS 30 on heritage assets and early plans for changes to the Charities SORP. This will then be followed by a review of some of the current complexities surrounding audit and examination reports as well as a brief look forward to clarified ISA+s.

1.00pm

#### **Lunch**

2.00pm

#### **Risk and the Charity**

Jandy Stevenson, Henderson Loggie

- Assessing risk
- Some major risks – fraud, going concern, reputation
- Reserves level required
- Communicating the rule and reserves policy in the Trustees' Annual Report

2.45pm

#### **Tea**

3.00pm

#### **Issues Facing Today's Charities**

Giles Ruck, Scottish Community Foundation

- A brief history of the Scottish Community Foundation (SCF)
- Managing a charity in a recession
- SCF and grantmaking in Scotland
- Case studies

3.45pm

#### **VAT and Charities**

Alex McDougall, HW Edinburgh

- Overview
- Business v non business
  - identifying VAT liability
  - input VAT recovery
  - charity shops
  - fund-raising
- Reliefs available to charities
- Land and buildings
  - sales/leases to or by a charity
  - developments by a charity

4.30pm

#### **Close of conference**

**CPD Hours: 6**



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.

Enrol online at [www.mercia-scotland.co.uk](http://www.mercia-scotland.co.uk)

## Speakers

### Andrew Burgess MA

Andrew joined Mercia in 2003 as an experienced tax lecturer and consultant. After 14 years with the Revenue, Andrew joined Neville Russell, which became Mazars following the merger in 1998. At the time of leaving he was senior tax partner in the firm and had overall responsibility for the running of the personal tax department. His expertise lies in the areas of employment taxation, investigation work, charity tax and personal tax planning.

### David Gallagher BA ACA

David is a senior audit and accounts consultant within the Mercia Team and has become one of our charity specialists. He qualified with Grant Thornton in Leicester where he had his first experience of lecturing. His role at Mercia includes lecturing, conducting file reviews, answering technical queries, responsibility for the Mercia Audit Manual and editing the charities section of the Mercia Specialist Assignments Manual.

### Simon Mackintosh

Simon specialises in tax and estate planning for private clients and in charity law. He is head of Turcan Connell's charity unit and was a member of the Scottish Charity Law Review Commission (the McFadden Commission). Simon speaks regularly at specialist conferences both in the UK and abroad, and is a member of STEP. He is also a member of the International Academy of Estate and Trust Law, and of the Charity Law Association.

### Professor Alex McDougall BSc CA CTA TEP AIIIT FRSA

Professor Alex McDougall is Senior Tax Partner at HW Edinburgh. Alex has been a tax practitioner for over 30 years covering direct taxes, estate planning and VAT and deals with a number of compliance and consultancy clients, including a wide range of business and private clients as well as charities and trusts. His work also covers assignments for firms of Accountants and Solicitors, including Expert Witness work.

### Giles Ruck

Giles is the Chief Executive of the Scottish Community Foundation which was created in 1996. SCF now distributes £3.5m annually on behalf of individuals and families, charitable trusts, companies and statutory bodies to grassroots charities and community groups throughout Scotland. Giles has 20 years experience in the voluntary and education sectors, primarily in the development of excluded young people, formerly working for UK charities such as Barnardo's and Fairbridge.

### Jandy Stevenson BSc Econ FCA

Jandy is a chartered accountant and audit partner at Henderson Loggie. She has a particular interest in charity reports and accounts and was seconded part time to OSCR to help establish its monitoring programme. Jandy is a trustee of SACRO and a school governor.

## Venue & Timing

The Royal Hotel, Bridge of Allan  
Stirlingshire FK9 4HG  
Tel: 01786 832284  
**26 May 2010 9.30am - 4.30pm**

### 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.

### £50 for National Members

If you have recently enrolled as a National Member firm the cost of attending this conference is £50 per place.

If you have not yet joined as a Local or National Member of Mercia and would like more information please tick the box on the booking form and return it to us, alternatively you can visit our website at [www.mercia-group.co.uk](http://www.mercia-group.co.uk) for this information.

## Booking Form

I would like to book places on the Charities Conference in Stirling on 26 May 2010 as follows:

A total of _____ places @ £199	£	<input type="text"/>
Less 25% discount for Local Members	£	<input type="text"/>
A total of _____ places @ £50 for National Members	£	<input type="text"/>
Sub total	£	<input type="text"/>
VAT @ 17.5%	£	<input type="text"/>
TOTAL	£	<input type="text"/>

Contact name

Name of firm

Address

Postcode

Telephone

Email

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

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

I would like to receive more information about National/Local membership

Confirmation: An email confirming your booking will be sent to our enrolment or main contact. Joining instructions will be sent by email 10 days before the date of the event.

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

Best House Grange Business Park Enderby Road  
Whetstone Leicester LE8 6EP  
t 0116 258 1200 f 0116 258 1250  
enrolments@mercia-group.co.uk  
[www.mercia-group.co.uk](http://www.mercia-group.co.uk)

Mercia Group Limited is a company registered in England and Wales with company number 1464141.  
Registered Office: 19 - 21 Christopher Street, London EC2A 2BS

Enrol online at [www.mercia-scotland.co.uk](http://www.mercia-scotland.co.uk)



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

For further details on this  
conference please contact  
Liz Coates on 0116 258 1200



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