MILSTED LANGDON
Chartered Accountants

MILSTED LANGDON: BUSINESS ADVANTAGE • PEACE OF MIND

CPD COURSES
FOR SOLICITORS

The following courses all qualify for CPD points and all last an hour unless otherwise specified.

COURSE TITLE	SUMMARY CONTENT	TARGET AUDIENCE
Introduction to business valuation – demystifying the process	▪ The significance of being a partnership, limited company or LLP ▪ Valuation methods ▪ Minority discounts ▪ Case study	Paralegals, trainees and recently qualified solicitors
Introduction to financial statements	▪ Format of financial statements ▪ Profit and loss accounts and balance sheets ▪ The difference between cash flow and profit ▪ The limitation of financial statements ▪ Interpreting key financial figures ▪ Directors' loan accounts demystified	Paralegals, trainees and recently qualified solicitors
Difficult issues in loss of profits/earnings	▪ The effect on claims of undeclared income/tax evasion ▪ Looking behind the accounts ▪ Managing unrealistic claimants' expectations ▪ Loss of earnings of shareholders in family companies or of partners in family businesses ▪ Dealing with incomplete accounting records	Experienced Litigators/ Personal Injury/Clinical Negligence Lawyers
Quantifying pension losses	▪ The significance of different types of pension ▪ NEST considerations ▪ State Second Pension (S2P) ▪ Final salary schemes ▪ The Actuarial Approach ▪ Accounting for loss of tax relief	Experienced Personal Injury/ Clinical Negligence Lawyers
Business valuation in divorce	▪ Getting value from Shadow accountancy advisers ▪ The "art" of questioning the Single Joint Expert ▪ Manipulated accounts ▪ Minority discounts/quasi partnerships	Experienced Family Lawyers
Advanced tax in family ancillary relief proceedings	▪ Mesher orders vs Deferred charges ▪ Group reorganisations ▪ Extracting value from companies tax efficiently ▪ Minimising capital gains tax ▪ Tax schemes and film partnerships	Experienced Family Lawyers

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COURSE TITLE	SUMMARY CONTENT	TARGET AUDIENCE
Bankruptcy/asset tracing in divorce	▪ Bankruptcy as an abuse of process ▪ Annulment options ▪ Effect of bankruptcy on the former matrimonial home ▪ Equitable accounting ▪ Defending claims by trustees in bankruptcy against former spouses ▪ Asset tracing/Accounting investigations ▪ Reconciling opulent lifestyles to loss-making accounts ▪ Interpreting accounts	Experienced Family Lawyers
Forensic recovery	▪ Using Insolvency Act provisions to obtain information and realise assets ▪ Directors' duties ▪ Public/Private examination of directors ▪ Wrongful/fraudulent trading ▪ Confiscation claims under the Proceeds of Crime Act	Experienced Litigators
"Cooking the Books"	▪ Identifying manipulated accounts ▪ Risk areas ▪ Cost/benefit analysis ▪ Reliance on "audited" figures ▪ Directors' duties ▪ Asset valuations	Experienced Litigators
Liability issues in claims against accountants	▪ The duties of the accountant/auditor ▪ Insolvency practitioner claims ▪ Corporate finance/transaction-related claims	Experienced Professional Negligence Lawyers
"When transactions go wrong"	▪ Drafting effective Expert Determination clauses ▪ Completion accounts – the pitfalls ▪ Earn out calculations ▪ Case study	Experienced Litigators and Corporate Lawyers
The many faces of the forensic accountant	▪ Getting value from the Expert as Shadow Adviser, Single Joint Expert, Party Appointed Expert or Expert Determiner ▪ Instructing the Expert – Best Practice ▪ Provision of information	Paralegals, trainees and recently qualified solicitors
Mediation Masterclass	▪ Pre-mediation issues ▪ Good/Bad Mediation Statements ▪ Getting the best from Plenary Sessions ▪ What makes an effective mediator/mediation ▪ Using Counsel ▪ Time management issues ▪ After the mediation	Experienced Litigators
Introduction to Insolvency	▪ Types of insolvency procedure (liquidation, administration, bankruptcy etc) ▪ Wrongful/fraudulent trading ▪ The powers of enquiry of the insolvency practitioner ▪ Transactions at undervalue and preferences	Paralegals, trainees and recently qualified solicitors
Fraud in a recession	▪ Fraud red flags – some common indicators ▪ Role of the auditors in identifying fraud ▪ Risk areas ▪ Forensic recovery	Experienced Criminal lawyers and Civil Fraud lawyers

COURSE TITLE	SUMMARY CONTENT	TARGET AUDIENCE
Representing clients in Expert Determinations	▪ The drafting of the appointment clause ▪ Effective instruction of the Expert Determiner ▪ Speaking vs non-speaking determinations ▪ Influencing the Expert ▪ Exceeding the limit of the expert's expertise ▪ Case study	Experienced Litigators and Corporate Lawyers
Stamp Duty Land Tax (SDLT) and other property taxes	▪ SDLT Essentials for lawyers ▪ The new 15% corporate rate for residential properties purchased ▪ The annual residential property tax ▪ SDLT mitigation/avoidance	Experienced property lawyers

BESPOKE COURSES

We are happy to tailor the length, timing, format and content of courses to suit delegates' specific requirements on request.

COURSE PROVIDERS

ROGER ISAACS

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Chartered accountant
Licenced insolvency practitioner
CEDR accredited mediator

Specialisms: Strategic advice, business turnaround, forensic accountancy and mediation.

Roger Isaacs is a licensed insolvency practitioner and co-ordinates the firm's forensic accountancy activities. He joined Milsted Langdon LLP in 1993 and was admitted to partnership in 1999. He qualified as a licensed insolvency practitioner in 1996, a CEDR accredited mediator in 2000 and member of the Academy of Experts in 2004.

In 2010, Roger was one of the first accountants in the UK to be accredited as a forensic accountant and expert witness by the Institute of Chartered Accountants in England and Wales ("ICAEW").

Roger is the national technical director of the Network of Independent Forensic Accountants ("NIFA") and has practical experience in a broad range of forensic accounting instructions. He has given oral evidence in the County Court and the High Court as well as in the Magistrates Court. He has prepared reports for employment tribunals and for the Court in criminal and civil proceedings, and has particular expertise in the following matters:

- Quantifying the loss of earnings resulting from personal injury, medical negligence and other cases
- Assisting in the calculation of dependency claims in fatal accident cases
- Calculating loss of pension claims
- Advising on liability and quantum in accountancy professional negligence cases for both claimant and defendant
- Fraud and criminal cases
- Calculations relating to employment tribunal claims
- Valuing shares and businesses in matrimonial, partnership and shareholder disputes
- Damages claims and claims for business interruption
- Insolvency related litigation
- Numerical analysis

Roger sits on the panel of the President of the ICAEW for appointments to resolve disputes by means of Expert Determination and also on the Committee of the ICAEW Forensic Special Interest Group. He is; treasurer of the Association of South West Mediators; and a member of the Academy of Experts.

As a licensed insolvency practitioner, Roger regularly advises businesses that are in financial difficulty and, in some cases, has to put to the test the commercial advice that he gives to his clients, when he finds himself at the helm of companies that he is trading in his capacity as Administrator. He also has considerable experience of acting as liquidator of solvent companies and has acted in relation to multi-million pound tax-driven group reorganisations.

SIMON DENTON

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Chartered accountant
Chartered tax advisor
Trusts and estates practitioner

Specialisms: Inheritance tax, trusts and corporate tax.

Simon Denton is a tax practitioner, experienced in corporation tax, business and capital taxes. After training as a general practice accountant with a small firm in Exeter, Simon specialised in tax with Coopers and Lybrand in 1996. After obtaining his Chartered Tax Advisor qualification, Simon moved to Ernst & Young where he specialised in advising clients on tax planning strategies. He joined Milsted Langdon LLP in 2000, becoming a partner in 2005. Since becoming a partner, Simon has obtained the Society of Trust and Estate Practitioners Diploma where he received distinctions for Tax and Accounting papers.

Simon specialises in advising owner-managed businesses on minimising their total tax liabilities. Simon's experience in both general accounting and tax enables him to focus in on the commercial objectives for the client meaning that they are offered pragmatic solutions that are both cost effective and tailored to their specific needs from the point of view of the business and of the stakeholder. His approach is valued by our clients because he concentrates on the owner-manager's need for solutions which minimise the ongoing tax liabilities of the business whilst ensuring that the capital value of the business is able to grow tax efficiently.

Examples of the work Simon undertakes are as follows:

- Minimising tax liabilities on disposal
- Restructuring business and companies
- Tax efficient acquisition structures
- Maximising capital gains tax reliefs
- Tax efficient profit extraction
- Succession planning
- Inheritance tax planning
- Share schemes

Simon has considerable experience in providing expert witness advice on negligence claims in connection with tax advice.

HELEN GREGORY

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Chartered accountant
Associate fraud examiner

Specialisms: Forensic accountancy, business valuations, commercial disputes, financial investigations, asset tracing.

Helen trained as a chartered accountant in audit and was promoted to manager in 1997. As part of her audit experience, she saw a wide range of clients including unit and investment trusts, retail, manufacturing and services companies.

Helen has specialised in forensic accountancy since 1998, acting in a wide variety of civil and criminal cases. She has been involved in business valuations for matrimonial proceedings, shareholder disputes, probate and tax purposes. She regularly acts as a single joint expert and has given evidence in Court and at tribunals.

Helen has acted as an expert in a number of cases including:

- Employment, matrimonial and criminal matters
- Valuations for unfair prejudice, matrimonial and fiscal purposes
- Partnership and shareholder disputes
- Professional negligence and personal injury matters
- Fraud and asset tracing in loss of profit claims arising from business interruptions or breach of warranty claims
- Employment tribunals
- Actions brought under the Proceeds of Crime Act
- Cases involving people charged with false accounting, fraudulent trading, money laundering and theft