

Minimum Wage Increases

On 1 October 2009 the national minimum wage increases take effect. The new hourly rates are as follows:-

Aged 22 and over	£5.80
Aged 18 to 21	£4.83
Aged 16 and 17	£3.57

There are certain exemptions from the above for apprentices. The minimum wage for workers starting an apprenticeship is £95 per week (This rate came into effect from 1 August 2009).

Advance Notice

The Government has announced that from 1 October 2010 the full NMW rate will be payable for those aged 21 and over.

Increase in Redundancy Pay

The Government announced in the 2009 budget of its intention to increase statutory redundancy pay from £350 to £380 per week. The increase becomes effective on 1 October 2009. The increase will also apply to a wide range of other employment tribunal awards.

There are certain procedures that must be strictly followed when making employees redundant. It is essential that these are adhered to as to stray from this procedure may give rise to claims against the employer.

Swine Flu

All businesses should be considering the impact swine flu could have on their business. Now is the time to plan for this as winter approaches the situation could become more acute.

Organisations need to plan where possible to minimise its impact.

There are various web-sites that can provide you with detailed guidance to help businesses through this uncertain period.

Managing the impact of swine flu in the workplace – www.acas.org.uk/swineflu

Pandemic Flu Guidance for businesses – www.dh.gov.uk

First Aid

From 1 October 2009 training for first aid in the work place changes. The HSE has approved three courses:-

- First Aid at work – Minimum 18 Hours training.
- Re-qualification course – Minimum 12 Hours training.
- And a new Emergency First Aid at work course – Minimum of 6 hours training.

Businesses should review their requirements by carrying out a risk assessment and re-assess the business first aid cover needed. St. Johns Ambulance can give guidance. (www.sja.org.uk)

Website Announcement

We are pleased to announce our new website which is to be launched on 1 October 2009 at

www.shapcotts-accountants.co.uk

Please look at this on a regular basis as it will be updated for changes that are useful to clients on a fortnightly basis.

What do I do if I can't pay my Taxes?

If you are concerned that your business is unable to pay HMRC when any of your taxes fall due, HMRC have launched a Business Support Service to help businesses that need extra time to pay their tax liabilities.

The business support team can be contacted on 0845 302 1435 Monday to Friday from 8.00am to 8.00pm and on Saturdays and Sundays from 8.00am to 4.00pm. Before contacting them you should consider what your proposals are to clear the overdue monies and how you intend to meet current liabilities.

If you already have a payment arrangement with HMRC but have additional concerns about what you can pay. The office you are dealing with will be able to discuss further options with you.

When tax is overdue for payment the Collector of Taxes are now contacting tax payers by telephone to chase the debt. These calls are being made during the day, evenings and at weekends.

If you require any guidance please contact Steve or Ian.

Proposal for Alternative to Redundancy (ATR Scheme)

The CBI has proposed a new scheme to help employers avoid redundancies at minimal cost.

The proposed ATR scheme if implemented would allow employers to place staff on low pay for up to six months.

An ATR allowance would be paid at twice the Job Seekers Allowance. The government could pay half and the employer half.

This is still a proposal although early indications are that government is in favour of the idea. We will publicise any further developments as we become aware of them.

CIS Refunds

Clients in the construction industry who suffered CIS on their P35 for 2008/09 and have to date not received a refund need to be aware that these have to be claimed in writing. If you require any guidance please contact Sharon.

Claiming Mileage

Clients are reminded that to claim the 40p per mile allowance (first 10,000 miles, 25p for over 10,000 miles) an expense claim should be completed (with supporting mileage log if appropriate). This should be done on a regular basis ideally on a monthly or quarterly basis. You can also claim 2p per mile input VAT on your VAT returns.

Free Legal Helpline

Most clients will be aware of our Tax Investigation Service to cover our fees in the event of an enquiry. In 2009 we have changed the supplier to reduce the fee. This gives free access to a 24 hour, 365 day Business telephone helpline. This advisory line will advise you on:

- Employment and personnel
- Health and Safety
- Business Legal Advice

If you would like any further details of this service please contact Janet or Jane.

How can we help you?

If you currently struggle in maintaining your Payroll and CIS records contact Sharon or Janet and we can discuss with you the provision of this service. Our complete Payroll Bureau Service is available from a minimum cost of £6.40 plus VAT per week/month for up to 3 employees.

Director: M.J. Shapcott F.C.A.

Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales.

Registered in England no: 4958466

Registered office as above.

VAT Registered No. 828 4499 84

M.J. Shapcott & Co. Limited
Charter House, Wyvern Court, Stanier Way
Wyvern Business Park, Derby DE21 6BF

Tel: 01332 680540 Fax: 01332 662758

Email: admin@shapcotts-accountants.co.uk