



# Accounting Solutions

from DCK Beavers Ltd

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## New HMRC contact for Councils - Watch this space

HMRC have indicated they will establish a new dedicated help line for VAT for councils and Public Bodies, so councils should now be able to obtain the correct advice first time rather than having to find their way to the appropriate department.

We have not as yet been advised of the contact numbers (despite a number of calls!) but as soon as we have them we will let everyone know.



## Partial Exemptions

We frequently encounter Councils who have experienced great difficulties over Partial Exemptions. This is a particular problem as the amounts involved are often substantial and these can have an effect going forward over many years.

There are often difficult decisions for the council to consider and it is desirable that sufficient time is allowed for due consideration of the options before the project is due to commence.

Once again we stress the importance of obtaining prior clearance from the VAT office



before placing orders or commencing work on projects. Rectification, if possible, will be a long drawn out process.

This is a complex area and a degree of planning and forethought will definitely bring rewards. As always we are pleased to assist and advise councils who may have a particular problem in this regard.

## New Newsletter Format

We have started the new year with a new format to our newsletter. This is designed to be more user friendly when viewed on email, as increasingly this is the method most people prefer - this also has the ecological advantage of helping to reduce the consumption of paper. Copies of this and previous

newsletters can be downloaded from our website [www.dckbeavers.co.uk](http://www.dckbeavers.co.uk)

We would appreciate any feedback on the new format and any suggestions that you may have on the content of this and future newsletters.

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## Employment Status of Parish & Town Clerks

The employment status of Town and Parish Clerks is clear - A named officer of a council cannot be self-employed.

Despite this SLCC and ourselves have heard a number of reports of clerks who have received different advice from their local tax offices.

At a recent meeting between representatives of DCK Beavers Ltd and staff of HMRC held in London the policy officers and NI specialists present were extremely concerned at this possible interpretation and are immediately drawing up a training program to ensure that their staff are asking the right questions!

The officers we met with would like to hear from anyone who has received incorrect advice. If anyone has been advised that they could be self employed please would they let us know which office they spoke to and exactly what was discussed and advised?

HMRC/NALC/SLCC will shortly be issuing a joint statement on this.

## DCK Beavers welcomes a new director

DCK Beavers is pleased to welcome our new Director Kevin Rose who has recently joined the firm. Kevin is a member of the Chartered Institute of Management Accountants and has extensive commercial experience across a number of industries, including construction, retail and oil & gas. In a previous life Kevin also worked as an internal auditor with Wiltshire County Council and has a good understanding of the challenges faced by the public sector.

Kevin lives in Bath and is married with three daughters, including 9 year old twins.

We are sure that Kevin will bring some new skills to the company as well as a much needed extra pair of hands!



New Director, Kevin Rose



Directors, Melodie Beevers and Derek Kemp



## Mileage Allowances

If the rate paid per mile is not higher than the HMRC approved mileage rates, HMRC accept that there is no taxable profit and no Class 1 NIC liability on business mileage.

The current advisory rate remains at 40p per mile for the first 10,000 miles (plus a further 5 pence per mile per passenger) in spite of substantially higher fuel costs.

These rates are published on HMRC website:

[www.hmrc.gov.uk/rates/travel.htm](http://www.hmrc.gov.uk/rates/travel.htm)

Income tax and NIC is due on allowances in excess of the advisory rates and there is therefore a need to disclose these.

The indications are that it is not intended that there will be any changes to these rates in the foreseeable future



## P11Ds and P9Ds

Every employer is required to complete P11Ds and P9Ds after the year end for anyone who has claimed expenses or been reimbursed for purchases and payments made on their behalf

It is possible to obtain a dispensation from HMRC so that this process can be avoided in future. The dispensation procedure has now been centralised and there are newly designed downloadable forms available. The form is a P11DX.

Log on to the internet and go to:

<https://online.hmrc.gov.uk/shortforms/form/P11DX>

This dispensation will cover normal expenses, but excludes company cars and vans, and private medical insurance. The dispensation will not cover mileage claims which are still subject to Tax and NI if the mileage rate paid is in excess of HMRC approved mileage rates (see right).

## About DCK Beavers

DCK Beavers is an accountancy business located just off Junction 16 of the M4. Originally founded in 2001 by directors Derek Kemp and Melodie Beevers, DCK Beavers provides accounting services for both Town and Parish Councils and commercial clients. Recently the professional strength of the firm has been increased by the joining of Kevin Rose as a Director.

Over the years the business has built a reputation as industry leaders in providing accounting solutions to Town, Parish and Community Councils and now has a client base throughout England and Wales.

The services provided include preparation of annual accounts, budgeting assistance, book keeping services on a short term or contract

basis, specialist advice on VAT and PAYE and other taxes as well as advise and feasibility work relating to capital projects.

Due to its history of commitment to its clients DCK Beavers has developed a reputation as a cost effective and reliable partner for councils.

## TRAINING

### Our new training department is open

We are pleased to announce the opening of our new, computer equipped, training department at our offices in Uffcott near Swindon. Sessions (both half and full day) are currently planned to accommodate between four and eight people. Courses currently on offer are:

#### COURSES OF GENERAL APPLICATION

Course No.		Day	Date	Duration
NEW1	<b>New to Finance</b>	Monday	26 July 2010	Full Day
	Smaller Councils Receipts & Payments. Clerks, Councillors and Accounts Staff - a basic introduction			
NEW2	<b>New to Finance</b>	Monday	6 September 2010	Full Day
	Larger Councils (income or expenditure over £200,000). Clerks, Councillors and Accounts Staff - a basic introduction			
VAT1	<b>VAT for Local Councils</b>	Wednesday	15 September 2010	Half Day
	Essential Information applicable to all councils. Clerks, Councillors and Accounts Staff - a basic introduction			
ADV1	<b>Advanced Financial Planning</b>	Monday	27 September 2010	Half Day
	Larger Councils (over £500,000). New accounts staff or for councils growing in size			

#### COURSES SPECIFICALLY FOR FINANCIAL DIRECTOR 'OMEGA' USERS

Course No.		Day	Date	Duration
OM1	<b>Omega New Users Course</b>	Wednesday	22 September 2010	Full Day
	Cash Book, Management Accounts & Budgets. New users with little or no previous experience			
OM1	<b>Omega New Users Course</b>	Monday	15 November 2010	Full Day
	Cash Book, Management Accounts & Budgets. New users with little or no previous experience			
OM2	<b>Omega Refresher Course</b>	Monday	23 August 2010	Half Day
	Cash Book, Management Accounts & Budgets. For existing users with no previous or recent formal training			
OM2	<b>Omega Refresher Course</b>	Wednesday	17 November 2010	Half Day
	Cash Book, Management Accounts & Budgets. For existing users with no previous or recent formal training			
OMA	<b>Omega Advanced</b>	Monday	27 September 2010	Half Day
	Maximise the potential for Reserve accounting, budgets and more. Suitable only for experienced Omega users of larger councils.			
OMB	<b>Omega Bought Ledger Module Training</b>	Monday	4 October 2010	Half Day
	Data entry, VAT rates, cheque production and reports. New users to Omega or about to purchase the module.			
OMS	<b>Omega Sales Ledger Module Training</b>	Monday	4 October 2010	Half Day
	Creating Invoices, VAT rates, Payments Received and Reports. New users to Omega or about to purchase the module.			

## Training Courses

In addition to a regular programme of scheduled courses DCK Beavers undertakes ad hoc training for either individual councils or groups of councils. These include training on the Omega and Alpha accounting systems, VAT training, budgeting, and local council finance. Training can be provided either to council staff and/or Councillors as appropriate. Further information can be obtained either by calling us on 01793 739110, or by email on [admin@dckbeavers.co.uk](mailto:admin@dckbeavers.co.uk)