

Natural Healing Clinic

Natural Healing Clinic will be six years old in December, and has just expanded into a second location complete with a small studio for classes and a second treatment room.

It was Bridge of Allan's first massage and holistic therapy clinic. Gill Webster, the Clinic's proprietor, branched into pilates instruction in 2006 and has been teaching classes in Bridge of Allan and Dunblane ever since. The new location holds an exciting new yoga and pilates studio, the first for Bridge of Allan. Although classes must be small (a maximum of 8) clients benefit from this low client:teacher ratio. The studio is wonderfully bright and airy, with fantastic views from the large south-facing windows overlooking the Memorial Park towards Stirling Castle.

Gill is now teaching eight classes per week at a beginner/intermediate level and intermediate/advanced level. In November three yoga teachers join the studio to teach five new classes per week: Hatha Yoga with Meditation, Mixed Ability Yoga, Beginners Yoga, Yoga for Runners and Over 50s Yoga.

In January there will also be pre- and post-natal yoga classes. Gill is hoping the space will be utilised at weekends for short courses in yoga, pilates, meditation, dance, art, or any small workshops well suited to the space. It is a fantastic addition to the village as hall space in the local area is in short supply.

Gill is delighted to create this purpose-built space as a niche of holistic wellbeing; "It's like an urban retreat!"

More information at www.gillwebster.com

HMRC powers to change

BY ROY G. HOGG

Whilst the news release carried little publicity outwith the financial press, it should be noted by all, as from 1 April 2009, the powers which HM Revenue & Customs (HMRC) have in relation to tax enquiries has changed.

The changes have been implemented, according to HMRC, to ensure more consistent treatment of individuals across all the major areas of tax including self assessment, corporation tax and VAT. Some degree of radical shake-up has long been expected by the accountancy profession since amalgamation of the Inland Revenue with Customs & Excise several years ago. Historically, Customs have had more stringent powers than the Inland Revenue and these changes now mean that the powers of the combined HMRC have been brought more into line.

So what does this mean for the average small business or individual tax payer?

Well, firstly HMRC have new enhanced rights of access to a business including its premises and the accounting records. An officer of HMRC can now give a minimum of 24 hours notice of their intention to visit your business or perhaps more unsettling, turn up unannounced providing they have sought approval at a senior internal level.

The purpose of these visits is primarily to assess the quality of the record keeping. The Inspector can demand to see any records of the business, including PAYE, VAT and the general books of entry. If the records do not meet a minimum standard, HMRC can raise an assessment of tax based on the poor quality of the record keeping.

To minimise the risk of any penalties or assessment of tax the best course of action

is clearly prevention rather than cure. Make sure that you keep good, accurate records and seek advice from your accountant or tax adviser as to the minimum standards expected of you. This may be an opportune time to undertake a robust review of your current procedures seeking assistance where appropriate.

If you are met with the sight of an HMRC inspector on the doorstep, the advice is to keep calm and show the inspector into your premises and if possible into a separate room where you can then provide them with the information that they request without giving them full unfettered access to the accounting department. Make sure you ask to see appropriate authorisation from the HMRC personnel. Be courteous and seek immediate assistance from your accountant if possible.

If you are given prior notice of a visit take advice from your accountant or tax adviser. It is important that your adviser has previous experience of enquiries as a steady hand to guide you through the process will be invaluable during what can be a very stressful time.

Finally never adopt the ostrich approach and simply ignore an enquiry notice. Ensure you deal with any HMRC correspondence quickly to avoid the situation becoming worse.

In a nutshell, these new powers give HMRC increased rights of access to you and your business but risks can be mitigated by ensuring that your books and records are of the standard expected.

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KIDNEY KIDS XMAS GIFT WRAP

We are offering a gift wrapping service on THURSDAY 10TH & THURSDAY 17TH DECEMBER 2009 in the Thistle Centre. We will be outside Boots the Chemist from 9am until 8pm the first week then 9am until 9pm the second week. We provide a range of paper, ribbons and cards and all we ask is a donation to the charity. There is no limit as to the number of presents we will wrap!

Bridge of Allan 100 Years Ago

Children's Fancy Dress Ball

Although the recent frost was very enjoyable for those who are fond of out-of-doors recreation, it had a pathetic side, only seen by those kind-hearted workers who interest themselves among the poor. The inclement weather brought unemployment in its train, and consequently the children have also felt the pinch, and money is needed for their relief. A children's fancy dress ball will be held in the Museum Hall on Friday first in aid of the local Circle of the Scottish Children's League of Pity. This effort for sweet charity's sake deserves the strongest local support. (*Stirling and Bridge of Allan Reporter*, December 11, 1909)

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