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BUSINESS NEWS ENGLAND

Welcome to our round up of the latest business news for our clients. Please contact us if you want to talk about how these updates affect your business. We are here to support you!

We wish you a happy new year and let's hope 2022 is more stable from a business perspective and that by the end of the year we can return to some kind of "normality".

What is the best use of your time in January?

We encourage all clients to consider taking time to prepare a 2022 Strategic plan.

"A sailor without a destination will never get a favourable wind"

It is easier to get to your destination with a plan. We all know this simple truth. If you are driving from A to B it helps to know where A is and the directions you need to take.

If you have a vision of what you want your business to look like when it is "complete" then you are in a position to drive your business towards the vision and you can monitor how you are doing as you go along.

If you do not have a strategic plan then you could get blown around like flotsam in the sea. This way and that way without any control.



If you agree it is hard to accomplish anything without a plan, let's start thinking about putting one in place. A plan looks at all the things a business could do and narrows it down to the things it is actually good at doing. A strategic plan also helps you determine where to spend time, resources and money.

[How do you do a strategic plan?](#)

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1. Take time to review your own personal objectives – the business is there to provide you with what you want from life, do not forget this.
2. Look at where you are now, your strengths, weaknesses, opportunities and threats so you have a clear understanding of your position in the marketplace, the competition, your systems and the way you do things and what you are good at and what you are not.
3. Focus on where you want to be (say) in 2 years, what you want your business to look like when it is running profitably and successfully. Then you can determine your priorities – the big issues that you need to focus on – this is the strategic plan!
4. Write down your vision and define what you must achieve and the actions you need to take. Monitor how you are doing each month and what actions have been completed and what needs to be done to keep you moving towards your plan.
5. Allocate responsibility for taking the actions.
6. Review and adjust your regular activities to keep you on track.

We have useful tools and checklists to help you analyse where you are now, set a strategy, agree actions and monitor them. Please talk to us about how we can help you achieve your goals – we have helped many other businesses grow and succeed!

Remember to declare COVID-19 grants on your tax return

HM Revenue and Customs (HMRC) is reminding Self-Assessment tax payers to declare any COVID-19 grant payments on their 2020 to 2021 tax return.

These grants are taxable, and you should declare them on your 2020 to 2021 tax return before the deadline on 31 January 2022.

The Self Employed Income Support Scheme (SEISS) application and payment windows during the 2020 to 2021 tax year were:

- SEISS 1: 13 May 2020 to 13 July 2020
- SEISS 2: 17 August 2020 to 19 October 2020
- SEISS 3: 29 November 2020 to 29 January 2021

SEISS is not the only COVID-19 support scheme that tax payers should declare on their tax return. If you received other support payments during COVID-19, you may need to report this on your tax return if you are:

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- self-employed
- in a partnership
- a business

You need to report grants and payments from the following COVID-19 support schemes:

- the Self-Employment Income Support Scheme (SEISS)
- test and trace or self-isolation payments in England, Scotland and Wales
- the Coronavirus Job Retention Scheme (CJRS)
- Eat Out to Help Out
- Coronavirus Statutory Sick Pay Rebate
- Coronavirus Business Support Grants

For information on reporting coronavirus (COVID-19) grants and support payments see:

[Reporting coronavirus \(COVID-19\) grants and support payments - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/reporting-coronavirus-covid-19-grants-and-support-payments)

Full customs controls started on 1 January 2022

HMRC have written to traders with a reminder of the changes coming into force from 1 January 2022 and how they might affect the way goods are imported and exported between Great Britain and the EU. You can read this letter, along with more information about these changes by going to [GOV.UK](https://www.gov.uk/guidance/full-customs-controls-started-on-1-january-2022)

Temporary arrangements for movements from Ireland and Northern Ireland

The UK government has announced that current customs arrangements for goods moving from Ireland and Northern Ireland to Great Britain will be extended for as long as discussions between the UK and EU on the operation of the Northern Ireland Protocol (NIP) are ongoing.

This means that full customs controls will be introduced as planned on 1 January 2022 for goods moving between the rest of the EU and Great Britain, and for goods exported from Great Britain to Ireland.

If you move goods into or out of Northern Ireland, the free [Trader Support Service](https://www.gov.uk/guidance/trader-support-service) can guide you through the process.

Where you can get help with importing and exporting

HMRC have a range of webinars and YouTube videos on importing and exporting with the EU that you can watch by going to their [help and support for UK transition](https://www.gov.uk/guidance/help-and-support-for-uk-transition) page.

If you export to the EU, the Export Support Service is a free service giving you access to online and phone support. You can find more information on [GOV.UK](https://www.gov.uk/guidance/export-support-service) or by calling 0300 303 8955.

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HMRC customer service advisers are available to answer your queries on the Customs and International Trade (CIT) helpline. They'll help you with importing, exporting and customs reliefs. You can call 0300 322 9434 to speak to an adviser.

If you need urgent help with goods at the border outside of these hours the helpline will divert your call to 24/7 support – choose option one on the helpline menu.

See: [Full customs controls start on 1 January 2022 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/full-customs-controls-start-on-1-january-2022)

Statutory Sick Pay Rebate scheme (SSPRS)

The government is reintroducing the Statutory Sick Pay Rebate Scheme (SSPRS). This will be a temporary scheme to support employers facing heightened levels of sickness absence due to COVID-19. The SSPRS will refund small and medium-sized employers' COVID-related SSP costs for up to two weeks per employee. To qualify for the scheme employers must have less than 250 employees.

Employers will be eligible for the scheme if they are UK-based, employed fewer than 250 employees as of 30 November 2021, they had a PAYE payroll system as of 30 November 2021 and they have already paid their employees' COVID-related SSP.

Employers will be able to claim the costs for up to two weeks of SSP per employee that has to take time off because of COVID-19. This two-week limit will be reset so an employer will be able to claim up to two weeks per employee regardless of whether they have claimed under the previous scheme for that employee.

The scheme is being reintroduced so that employers can claim for COVID-related sickness absences occurring from 21 December 2021 onwards. Employers will be able to make a claim through HMRC from mid-January onwards, using this website:

[Claim back Statutory Sick Pay paid to your employees due to coronavirus \(COVID-19\) - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/claim-back-statutory-sick-pay-paid-to-your-employees-due-to-coronavirus-covid-19)

This is a temporary scheme to support employers facing heightened levels of sickness absence due to COVID-19. The government will keep the duration of the scheme under review.

Employers must keep records of Statutory Sick Pay that they have paid and want to claim back from HMRC. Employers must keep the following records for 3 years after the date they receive the payment for their claim:

- the dates the employee was off sick
- which of those dates were qualifying days
- the reason they said they were off work due to COVID-19

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- the employee's National Insurance number

See: [COVID-19 economic support package - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/collections/covid-19-economic-support-package)

Fairtrade Fortnight 2022

Fairtrade Fortnight will be back Monday 21 February to Sunday 6 March 2022. For two weeks each year thousands of individuals, companies and groups across the UK come together to share the stories of the people who grow our food and drinks and who grow the cotton in our clothes.

See: [Fairtrade Fortnight - Fairtrade Foundation](https://www.fairtrade.org.uk/fairtrade-fortnight)

COVID-19 economic support packages

The government announced in late December additional economic support to help businesses who have been most impacted by the Omicron variant.

New Business Grants

The government is introducing a new grant scheme to support businesses that are experiencing difficulties because of the Omicron variant. Hospitality and leisure premises will benefit from targeted grant support. The Additional Restrictions Grant will also be topped up so local authorities (LAs) can continue to use their discretion to support other businesses in their area, based on local economic need.

Hospitality (defined as accommodation, food & beverage services) and leisure premises will benefit from targeted grant support. The Additional Restrictions Grant (ARG) will also be topped up so local authorities (LAs) can continue to use their discretion to support other businesses in their area, based on local economic need.

Nearly £700 million of targeted grants for hospitality and leisure businesses in England have been allocated for the hospitality and leisure sector.

Recipients must be solvent businesses, and ratepayers in the hospitality and leisure sector. For example, a pub; hotel; restaurant; bar; cinema; or amusement park. Grants are per premises and the amount paid is varied by rateable value (RV) of each eligible premises, in three bands: £0-15k; £15-51k; and over £51k.

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Rateable value	Value of Grant
£0-15k	£2700
£15-51k	£4000
>£51k	£6000

In addition, Local Authorities (LAs) in England will receive a top-up worth a total of £102 million to their Additional Restrictions Grant fund. Up to £250 million is still currently with LAs, which they will distribute.

All grants will be subject to the subsidy control allowances. The subsidy control policy will be published as part of the scheme guidance. Businesses that are in administration, insolvent or where a striking-off notice has been made, are not eligible for funding under this scheme.

LAs are responsible and accountable for the lawful use of funds and must be satisfied that all eligibility and subsidy allowance conditions have been fully complied with when making grant payments. To do this, LAs will be expected to have pre- and post-payment assurance plans in place and undertake a Fraud Risk Assessment.

Final application and payment dates for the hospitality and leisure grants and the ARG will be confirmed in guidance published by the Department for Business, Energy & Industrial Strategy.

To find your local council and for their application process see: [Find your local council - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

The Culture Recovery Fund

£30 million of further funding will be made available through the Culture Recovery Fund to support organisations in England such as theatres, orchestras and museums through the winter. This builds on nearly £240 million allocated to cultural organisations so far or currently available for applications online. The further funding made available through the Culture Recovery Fund will support the sector until March 2022. Further details on how organisations can access funding will be set out in due course.

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