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## **BUSINESS NEWS NORTHERN IRELAND**

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!

### **Beware of “Rogue” R&D consultants**

In recent years, HMRC has identified and successfully challenged several false claims for Research and Development (R&D) tax credit relief made by purported R&D Consultants. Many of these claims have been for projects that did not satisfy the criteria for the tax relief and some included overstated expenditure and consequently have been abusing the scheme.



This is a generous tax break. As a Small or Medium-sized Entity (SME), the expenditure qualifies for a tax deduction of 230% of the amount spent which can then be traded in for a tax refund of 14.5% where the company is loss-making. Thus, £100,000 of qualifying R&D expenditure would potentially result in a tax refund to a loss-making company of £33,350 and many of these R&D consultants charge a fee based on the amount of the claim.

The work that qualifies for R&D relief must be part of a specific project to make an advance in science or technology. It cannot be an advance within a social science - like economics - or a theoretical field - such as pure maths.

The project must relate to your company's trade - either an existing one or one that you intend to start up based on the results of the R&D.

To get R&D relief you need to explain how a project:

- looked for an advance in science and technology.
- had to overcome uncertainty.
- tried to overcome this uncertainty.
- could not be easily worked out by a professional in the field.

For more details, see: [Claiming Research and Development tax reliefs - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/claiming-research-and-development-tax-reliefs)

The number of spurious claims has resulted in HMRC notifying some accounting firms that they are temporarily suspending repayments and requesting additional information to support the R&D claims. HMRC have even started writing to companies alleging that their R&D claim may be fraudulent.

Please contact us if you would like to discuss whether any of the projects carried out by your company potentially qualify for R&D tax relief. Also, let us know if you are contacted by an organisation claiming to be R&D consultants and we can check whether they are legitimate.

### **Fraud and scam protection for companies**

Companies House incorporate and dissolve limited companies. They register company information and make it available to the public. They have recently updated their guidance on how to protect your company from fraud and scams and how to report it:

- [Register for online filing](#)
- [Keep your authentication code safe](#)
- [Sign up to our PROOF scheme](#)
- [Use our free Follow service](#)
- [Choose the right correspondence address](#)
- [Check website addresses are genuine](#)
- [Be aware of scam emails and telephone calls](#)
- [Report fraud](#)
- [Unregistered cryptoasset businesses](#)

See: [Companies House - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/protect-your-company-from-fraud-and-scams)

## Help to Grow: Management scheme – programme changes

The Help to Grow: Management scheme now offers business leaders 50 hours of leadership and management training across 12 weeks, and covers 90% of the costs involved.

This means that from £750, business leaders can benefit from one-to-one support from a business mentor, access to a network of like-minded business leaders, and a bespoke growth plan to help the business reach its full potential.

The scheme offers development opportunities for leaders and their staff, boosting productivity and growing their companies which can lead to more high-skill, high-wage jobs.

Businesses with 10 or more employees are now eligible to have up to 2 participants join the scheme. Additionally, previous participants in the Small Business Leadership Programme will now be eligible to join the management programme.

It has recently been announced that top names including Santander, Vodafone and award-winning mentor Herman Stewart have signed up as volunteer mentors to support the Help to Grow: Management course.

See: [More business leaders to benefit from Help to Grow: Management scheme - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/more-business-leaders-to-benefit-from-help-to-grow-management-scheme)

## Do you know anyone starting a business?

Then ask us about our comprehensive guide to the financial, tax and accounting considerations of starting a business, “The New Business Kit” which we offer free to start-ups or those who have recently made the jump into business ownership.



The guide helps start-ups think about:

- Selecting a legal entity;
- Registering with the tax authorities;
- Accounting and bookkeeping;
- Value Added Tax;
- Payroll taxes and pensions;
- Income and corporation tax;
- Cash planning and forecasting;
- Insurance;
- Selecting professional advisers; and
- Digital accounting systems.

In addition, there is a section of useful names, addresses and telephone numbers.

just ask – it's free!

### **Commercialising Connected and Automated Mobility: Deployments**

The 'Commercialising Connected and Automated Mobility' competition, which is run by the Centre for Connected and Autonomous Vehicles (CCAV), will provide grants to help roll out commercial use of self-driving vehicles across the UK from 2025, delivering convenience for consumers and making journeys safer, greener and more reliable.

UK-registered organisations can apply for a share of up to £40 million of CCAV competition funding, supporting new automated transport service projects.

The competition will help bring together companies and investors so that sustainable business models to be rolled out nationally and exported globally.

Types of self-driving vehicles that could be deployed include:

- delivery vans
- passenger buses
- shuttles and pods
- vehicles that move people and luggage at airports and containers at shipping ports.

The competition closes at 11am on 20 July 2022.

See: [Competition overview - Commercialising Connected and Automated Mobility: Deployments - Innovation Funding Service \(apply-for-innovation-funding.service.gov.uk\)](#)

### **Climate Action Programme - fully funded places**

Business in the Community NI (BITC) is offering free places for SMEs on the next Climate Action Programme.

Through the Climate Action Programme, BITC recruits Climate Champion organisations - leaders in climate action - who invite and support SMEs in their supply chain to kick start their climate journey and take action on the climate crisis. Completing the three-month programme helps organisations to:

- understand how they can address the climate crisis through two half days of accredited Carbon Literacy Training.
- measure their carbon footprint through three half-day advisory workshops.
- plan for the future by working with a consultant to develop a climate action plan that's bespoke to their organisation.
- commit to climate action by signing the Climate Action Pledge.
- build relationships with key business leaders in Northern Ireland.

Thanks to funding from the UK Community Renewal Fund, BITC is able to offer a limited number of free places to individuals from SME organisations (up to 499 employees) the opportunity to get involved in Climate Action Programmes running from June to September 2022. Training is valued at £3,000 + VAT per participating organisation.

See: [Climate Action Programme | Business in the Community \(bitcni.org.uk\)](#)

### **Fit note changes from 1 July 2022**

Additional healthcare professionals, as well as doctors, are now able to sign fit notes from 1 July 2022. A fit note, also known as a statement for fitness to work, is a medical statement that doctors issue to patients whose health condition affects their ability to work.

From 1 July 2022, in addition to doctors, a wider list of healthcare professionals can sign a fit note, including:

- A registered medical practitioner
- A registered nurse
- A registered occupational therapist
- A registered pharmacist

- A registered physiotherapist

See: [Social Security \(Medical Evidence\) and Statutory Sick Pay \(Medical Evidence\) \(Amendment\) \(No. 2\) Regulations \(Northern Ireland\) 2022](#)

### **Green Innovation Academy fully funded places**

Queen's University Belfast (QUB) is offering up to 30 free fully funded places for businesses in their Green Innovation Academy this summer.

Through the programme, you will gain access to learning that will teach you how to create new business opportunities and make your business more sustainable or collaborate to solve issues together.

QUB has partnered with Venture Folk to create a 3-week program that will seek to lay out the key principles in innovation, how to collaborate and how to embed new technologies within your business. Provided by an entrepreneur in residence at QUB, it will enable you to strengthen existing or formulate new ideas. Venture Folk is a co-operative of creatives, thinkers and doers focused on the Sustainable Development Goals.

You are not required to have any specific academic experience or training; however, you should demonstrate an interest and willingness to engage in green innovation.

Applications will close at 17:00 on Friday 15 July 2022.

See: [Innovation Academy | About | Queen's University Belfast \(qub.ac.uk\)](#)

### **Maritime and Fisheries Fund 2022/23**

The Department for Agriculture, Environment and Rural Affairs (DAERA) is providing support for projects that deliver sustainable economic growth in the sea fisheries and aquaculture sectors.

The Maritime and Fisheries Fund (NI) 2022/23 aims to provide Northern Ireland with financial support for the fisheries, inland waters, aquaculture and maritime sectors.

The funding is designed to deliver benefits to fishermen, processing and aquaculture businesses, port authorities, inland fishers and stakeholders with environmental interests.

Currently, there are six grant areas that you can apply for:

- Investment on board fishing vessels
- Fishing vessel energy improvements and re-engining
- Aquaculture, processing and marketing
- Investments in shore-based facilities
- Partnership, information sharing, advisory services, job creation and training

- Marine environment and inland fishing

The Maritime and Fisheries Fund (NI) 2022/23, an extension of The Maritime and Fisheries Fund (NI) 2021/22, is open for applications until 30 September 2022, with all projects to be completed by 31 March 2023.

See: [Maritime and Fisheries Fund \(NI\) 2022-2023 | Department of Agriculture, Environment and Rural Affairs \(daera-ni.gov.uk\)](https://daera-ni.gov.uk/maritime-and-fisheries-fund-ni-2022-2023)

## **Environmental Benchmarking Survey 2022**

The Environmental Benchmarking Survey is a free, annual, online, environmental management self-disclosure exercise. Taking part enables an organisation to publicly demonstrate its commitment to being environmentally responsible and transparent. In addition, the process and results allow organisations to examine and reflect on their environmental performance to compare themselves to others and drive improvements.

The survey is run by Business in the Community Northern Ireland, which works with businesses from all sectors to go beyond profit and take action to make NI a better place to work and live.

Organisations are asked to submit information relating to all things environmental, from how they are minimising and re-using resources to how they are communicating sustainability issues in an engaging way to customers. Organisations are then scored and ranked, allowing comparisons with other sector peers and leading Northern Ireland businesses.

See: [NI Environmental Benchmark Survey | Business in the Community \(bitcni.org.uk\)](https://bitcni.org.uk/northern-ireland-environmental-benchmarking-survey)