

Written by 04 September 2023

## **Business News Scotland**

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!

### **Is your business attracting new talent?**

Recruiting new employees is tough just now so be different! For example, some employers are now offering “Wellbeing leave” in addition to the usual holiday package. If you want to recruit more, you have to get serious about the process and be on it 24/7, 365!



There are a number of actions you can take to make your business attractive to new staff. In addition to reviewing your pay and conditions to be as competitive as possible, these include:

- Tasking recruitment as a permanent process;
- Regularly asking existing staff, customers, and suppliers for introductions;
- Offering incentives for referrals;
- Make sure you are running constant online social media and local advertisements;

- Embracing flexibility in hours and location in your business;
- Introducing a “Golden Hello” and loyalty bonuses for length of service (typically one to three years);
- Advertising testimonials from existing staff;
- Using government initiatives for apprentices (if available in your area);
- Make your company and the job sound as attractive as possible by outlining the position to sound prestigious and challenging. These two factors are big incentives for bright potential candidates;
- Knowing that job satisfaction comes from feeling respected and having the opportunity to learn new things and excel in the face of obstacles when advertising the role; and
- Convey your business’s personality so potential employees get a feel for what it would be like to work for you;

Useful guidance on the procedures for recruitment can be seen in the ACAS guide “Recruiting staff” which can be seen here: [Recruiting staff \(acas.org.uk\)](https://www.acas.org.uk/recruiting-staff)

### **Post-Brexit import checks delayed for fifth time**

The UK government has announced a fifth delay to post-Brexit checks on EU imports amid concerns the new system would fuel food inflation. The first stage of the new border controls, which have already been delayed four times, was due to be rolled out this October but now won't be implemented until January 2024. The UK government says this the timetable is being revised to give businesses more time to prepare for the changes, which include more health and safety checks on food and animal products entering the country.



In April 2023, the UK government published a draft ‘Border Target Operating Model’, applicable to imports from all countries into Great Britain, including the EU. In it, they outlined how their proposals sought to balance the need for effective border controls

with the need to support businesses with import processes that are as simple as possible.

After feedback from stakeholders and attendees at workshops and seminars, businesses and the border industry highlighted where further detail was needed to prepare for the model and set out a range of challenges that implementation of the new model would present. These were focussed both on new complexity and costs that would be introduced into the supply chain, as well as the timing of the introduction of new controls. In particular, businesses highlighted that their supply-chains would need time to adapt to new controls. This was particularly important in relation to the requirement for health certification which will require action from EU suppliers.

In response to this feedback, the UK government has decided to push back some of the implementation milestones for the Border Target Operating Model in order to give businesses more time to prepare. They say they will implement the Border Target Operating Model from January 2024 onwards, beginning with the introduction of health certification on relevant EU goods. This will bring the launch of the Border Target Operating Model closer to the upcoming simplification of border requirements through the new UK Single Trade Window. They say they have also sought to respond to stakeholder feedback to improve the wider model and provide further detail on its implementation.

See: [The Border Target Operating Model: August 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/news/the-border-target-operating-model-august-2023)

### **One-stop-shop to help businesses save money and go green**

British businesses will be able to access advice and support to reduce their energy bills while cutting their carbon emissions.

The [UK Business Climate Hub](#), launched in August, includes a free carbon calculator and a suite of new tools to help businesses measure, track, and report on their emissions and save money by using less energy. It offers detailed advice on everything from sourcing products from green suppliers and reducing emissions from freight and logistics to the most cost-effective ways of installing solar panels and electric vehicle (EV) charging points.

Research shows that such measures can save companies on their overheads. For example:

- switching to EVs can not only cut running costs but also lower servicing and maintenance costs by around 40% compared to petrol or diesel cars;
- with up to half of companies' overall electricity bill coming from lighting, making changes such as switching to LED bulbs can help shave up to 40% off bills; and
- giving drivers fuel efficiency training can help save companies an average of 15% on fuel use and carbon emissions in transporting goods.

The new support is aimed particularly at 5.5 million small and medium sized businesses (SMEs) in the UK, with business and industry accounting for around 25% of emissions. Research shows that 90% of SMEs are keen to tackle climate change but find it difficult to know how or where to start to find the right solutions to reduce their carbon footprint.

Studies also show 85% of consumers are more likely to buy from a business with a reputation for sustainability, meaning going green can help grow the economy.

See: [One-stop-shop to help businesses save money and go green - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/collections/one-stop-shop-to-help-businesses-save-money-and-go-green)

### **Dementia-friendly businesses**

Dementia is one of the greatest challenges we face in society today. All businesses can contribute to tackling the social and economic impact of dementia.

Statistics show that less than half (47%) of people living with dementia feel a part of their community (Alzheimer's Society, 2013), and 28% said they have given up even getting out of the house.

Businesses and organisations can make a big difference for people with dementia and their carers by making a commitment to become more dementia-friendly. Becoming a dementia-friendly business is not only a socially responsible step but can also bring economic benefits.

Find out how your business can become more dementia-friendly and get our free guide. From retail to housing, utilities to entertainment, finance to transport, all sectors have a part to play.

See: [Dementia-friendly businesses | Alzheimer's Society \(alzheimers.org.uk\)](https://www.alzheimers.org.uk/resources/dementia-friendly-businesses)

### **Companies urged to file accounts early to avoid penalties**

If you're due to file accounts with Companies House (CH) by the end of September, allow plenty of time before your deadline. All limited companies, whether they trade or not, must deliver annual accounts to CH each year. This includes dormant companies.

Running your own company can be exciting but also challenging. Directors have lots of responsibilities including keeping company records up-to-date and making sure they're filed on time. You need to [understand your role as a director](#), the importance of remaining compliant, and how late filing could affect your company.

Missing your filing deadline could affect your credit score or access to finance. It can affect how others view your company and whether they want to do business with you. There are also financial penalties and legal consequences – you could get a criminal record, a fine or disqualification.

## File online

If you file using CH online services, you'll be sent an email to confirm they have received your accounts. They will send you another email when they have registered your accounts.

[File your company's accounts online](#) before your deadline.

To file online, you may need your [company authentication code](#). If you need to request a new code, you should allow up to 5 days for this to arrive at the company's registered office.

## Software filing

Over 65% of companies use software filing as their preferred method.

There are a variety of [software providers](#) which offer a range of accounting packages to prepare and file accounts. Most types of accounts can be filed using software, depending on the functionality of the software package you're using.

In the future, as part of new legislation brought about by the [Economic Crime and Corporate Transparency Bill](#), you'll only be able to file your accounts using software. This means you'll no longer be able to file accounts on paper or using CH online services. [Find out more about software-only filing](#).

After the Bill achieves Royal Assent and becomes an Act, CH will let you know the timetable for the phased roll-out of the change to software-only filing. CH state they will make sure that if you don't already file using software, you have time to make the change before it's a legal requirement.

## Avoid rejections

You should only send paper accounts if your company cannot file online or by software. Accounts filed on paper need to be manually checked. CH only check them during office opening hours, and they can take over a week to process.

If you need to file your accounts on paper, you should send them to CH well before the deadline. This will give you plenty of time to correct your accounts and resend them if they are rejected.

It's also important to make sure you [send all documents to the correct Companies House office](#). This will help avoid any delays, as your documents may be re-directed, and they'll take longer to reach CH. They will not accept postal delays as a reason to appeal a late filing penalty.

## Guidance and support

[Register for email reminders](#) to know when your accounts are due. You can also check your filing deadline on the [Find and update company information service](#).

Please contact us if you have any CH related filing queries, we have considerable experience in helping our clients in this area.

## **EU Settlement Scheme: information for employers - Update**

The EU Settlement Scheme (EUSS) was established to enable EU, EEA and Swiss citizens resident in the UK by 31 December 2020, and their family members, to get the immigration status they need to continue to live, work, study, and access benefits and services, such as healthcare, in the UK after 30 June 2021. For those citizens resident in the UK by 31 December 2020, the deadline for applications was 30 June 2021.

The UK government have recently updated their EU Settlement Scheme guidance and in conducting right to work checks when recruiting EU, EEA and Swiss citizens from 1 July 2021 onwards. Support is available for employers on the website below.

See: [EU Settlement Scheme: information for employers - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/eu-settlement-scheme-information-for-employers)

## **Check if you need to send a tax return**

If you normally file a Self-Assessment tax return, you will need to send it to HM Revenue & Customs (HMRC) for the tax year 2022 to 2023 and pay any tax you owe by 31 January 2024.

Once you have registered for Self-Assessment, you must file a return by law, even if you have already paid all the tax you owe or think you don't owe any tax.

Not sure if you need to file a tax return?

Use this [online tool](#) to check if you need to complete a Self-Assessment tax return.

If you have already sent a tax return for the 2022 to 2023 tax year, or HMRC has been in contact to tell you that you don't need to send one, you don't need to do anything else just now.

If you no longer need to send a tax return, you need to let HMRC know. If you don't, you may have to pay a penalty.

How to tell HMRC if you don't need to send a return:

- if you were self-employed but have stopped working for yourself, use HMRC's [online form](#); or
- if you're not self-employed, HMRC has created some [guidance and an online form](#) you can use.

See: [Check if you need to send a Self Assessment tax return - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/check-if-you-need-to-send-a-self-assessment-tax-return)

## **The Information Commissioner's Office (ICO)**

The ICO upholds information rights in the public interest, promoting openness by public bodies and data privacy for individuals. ICO is an executive non-

departmental public body, sponsored by the Department for Science, Innovation and Technology.

If you are looking for some answers to data protection issues, then the ICO website is worth a visit. They give advice on all areas of data protection, including:

- UK General data protection regulation;
- Direct marketing;
- Data protection and the EU;
- Network and information systems;
- Freedom of information and access to information requests;
- Law enforcement;
- Electronic identification and trust services; and
- Intelligence services.

See: [For organisations | ICO](#)

### **Innovation in Professional and Financial Services competition**

Innovate UK, part of UK Research and Innovation, is investing up to £5 million to support digital innovation within Professional and Financial Services.

This competition aims to advance the Professional and Financial Services sectors by supporting them in the creation and adoption of digital approaches and new digitally supported services.

To be eligible, projects must:

- have a total grant funding request between £50,000 and £200,000;
- start by 1 April 2024;
- last between 6 and 18 months;
- carry out all of the project work in the UK; and
- intend to exploit the results from or in the UK.

Your proposal must show how you will help these sectors:

- to deliver better products and services;
- increase access to these services; and
- make these services more effective for their customers.

This competition is split into two strands and will close for applications on Wednesday 27 September 2023.

See: [Innovation in Professional and Financial Services – single applicants](#)

See: [Innovation in Professional and Financial Services – collaboration](#)

## **Environmental taxes, reliefs and schemes for businesses**

The government states that environmental taxes “encourage your business to operate in a more environmentally friendly way”. There are taxes and schemes for different types and size of business.

You may get reliefs or be exempt from some taxes, for example if:

- you use a lot of energy because of the nature of your business;
- you’re a small business that does not use much energy; or
- you buy energy-efficient technology for your business.

You can pay less tax by applying for schemes to help you demonstrate that you’re operating more efficiently and producing waste that’s less damaging.

See: [Environmental taxes, reliefs and schemes for businesses: Overview - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/topics/environmental-tax-reliefs-and-schemes-for-businesses)

## **Location data can help build the EV chargepoint network of tomorrow**

A new report seeks to support local authority decisions about electric vehicle (EV) chargepoint rollout. The transition to EVs will be enabled by a dependable public charging network and local authorities are ideally placed to identify their local charging needs.

By 2030, the sale of new petrol and diesel cars will be phased out and by 2035 all new cars and vans will be zero emission. The transition to EVs will be enabled by a dependable, well located public charging network that local authorities are ideally placed to help deliver.

Location data can arm local authorities with evidence to rollout a public charging network that gives current and prospective EV owners the confidence to make their journeys, whether in a densely populated city or the countryside. Drivers need to have the same confidence that they can charge their EV as they have that they can refuel their current petrol or diesel vehicle, so they can go about their business unimpeded.

See: [Charging Ahead: Using location data to boost local EV chargepoint rollout - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/charging-ahead)

## **New fisheries measures announced**

Proposals to introduce electronic tracking and monitoring technology for small fishing vessels will be consulted on as part of package of new fisheries measures announced today.

The consultation proposes that vessel tracking devices will be required by Scottish commercial fishing vessels under 12 metres in length wherever they operate, and by



all vessels of that size when they operate in Scottish waters. It also asks whether Remote Electric Monitoring systems (REM) – which are more sophisticated than vessel tracking – should be required on some inshore vessels.

The government suggests that rolling out such technology across Scotland's fishing fleet would show that vessels are operating sustainably and within the law, increasing consumer confidence in Scottish seafood. They also state that the trackers would provide data which would help fisheries to be managed more sustainably and inform marine planning, benefiting Scotland's fishing industry and the marine environment.

These announcements represent the next steps in *Scotland's Fisheries Management Strategy* - which has been developed in partnership with the fishing industry and other stakeholders. The package of measures within the Strategy helps place Scotland in a leading international position to deliver sustainable fishing.

See: [New fisheries measures announced - gov.scot \(www.gov.scot\)](http://www.gov.scot)

### **New accessible advice fund**

People struggling to manage their household finances could benefit from increased support in a range of community settings thanks to a new accessible advice fund.

Almost £1 million has been distributed to partnerships between advice agencies and other local services such as schools, charities, hospitals, and mental health services.

The fund will build on the success of the Welfare Advice and Health Partnerships initiative that put dedicated advisers in to 180 GP practices in some of Scotland's most deprived and rural areas – helping to reach those most in need.

There will be a particular emphasis on providing advice to those who are traditionally hardest to help or who have not sought advice before.

See: [Financial advice where people need it - gov.scot \(www.gov.scot\)](http://www.gov.scot)

### **Develop your workforce with Skills for Growth**

Skills for Growth is a diagnostic service that helps you identify skills gaps in your business and find ways to fill them.

Skills Development Scotland (SDS) will work with you to understand the skills your business needs. Then, they'll help you create a detailed people skills action plan and direct you to the right support.

Your employees' skills and knowledge are key to your growth strategy. The bespoke Skills for Growth service is designed to help businesses get the best out of their workforce.

SDS's knowledgeable executives have supported more than 1,000 employers. The team will help you assess your staff's skills and work with you to fill the gaps. They'll

guide you through the process and help you make the best use of your management abilities.

After you meet with an employer engagement executive to discuss your business goals, SDS will arrange dates for the Skills for Growth review. This'll be arranged for a time that's suitable for your business. Then, your employer engagement executive will set you a series of small business tasks. These can be done at your own pace, at a time that suits you.

See: [Skills for Growth - SDS \(skillsdevelopmentscotland.co.uk\)](https://skillsdevelopmentscotland.co.uk)

## **Cycling Tourism Facilities Fund - HIE**

The Cycling Tourism Facilities Fund gives tourism businesses, communities, and social enterprises in the area covered by Highlands and Islands Enterprise (HIE) the opportunity to apply for funding of up to £25,000 to develop and enhance their cycling tourism facilities.

Quality cycling facilities can attract cycling visitors who are looking to enjoy the scenic landscapes and unique offerings of the region while using sustainable active travel.

The funding can be used to invest in fixtures, fittings, construction, adaptation, or upgrades to improve cycling tourism facilities.

Examples of eligible projects include:

- creating new secure, covered cycle storage;
- creating new open or sheltered cycle parking;
- increasing the capacity of existing cycle parking or storage;
- adding security lockers and storage;
- adding drying facilities; and
- installing bike maintenance equipment, such as repair stations.

See: [Cycling Tourism Facilities Fund | HIE](#)

## **Highlands and Islands Enterprise application support for Scottish EDGE**

Highlands and Islands Enterprise (HIE) provides specialist advice and support for all Scottish EDGE applicants from the Highlands and Islands.

Scottish EDGE is a funding competition that identifies and supports innovative entrepreneurial talent from Scotland with high-growth potential.

Specialist advice is available to organisations in the HIE region at all stages of the competition. It is free of charge. The support will help you understand the eligibility

criteria, decide if an application is right for your organisation, and select a category to enter.

An advisor can offer tailored support for your application, including guidance on the 3-minute video that is a requirement of the application process.

As applicants progress through the later stages of the competition, HIE can provide advice and coaching on pitching your business to help you present to the panel of judges.

Applicants must meet the deadlines and eligibility criteria set by Scottish EDGE.

See: [Highlands and Islands Enterprise application support for Scottish EDGE \(findbusinesssupport.gov.scot\)](https://findbusinesssupport.gov.scot)

### **Get funded training for new or existing staff through apprenticeships**

Apprenticeships can provide the skills your business needs for the future. Choose from different apprenticeships to get funded training for new or existing staff.

Your benefits include:

- discovering new talent;
- upskilling new or existing staff;
- encouraging talented staff to stay with your business; and
- getting access to skills your business needs to succeed.

There are 3 different types of apprenticeships available in Scotland:

- Foundation Apprenticeships provide work-based learning opportunities for secondary school pupils in S5 and S6. A learning provider will train the apprentice for a qualification and help them to undertake real projects for your business.
- Modern Apprenticeships mean new and existing employees can undertake an industry-approved qualification while working. A learning provider will help train your apprentice.
- Graduate Apprenticeships enable new or existing employees to achieve a college or university level qualification while working for you. Their work-based learning will contribute to their accreditation.

Apprenticeships are available in a wide range of fields.

See: [Get funded training for new or existing staff through apprenticeships \(findbusinesssupport.gov.scot\)](https://findbusinesssupport.gov.scot)

## Your future skills needs

Your business's success often depends on your people, policies, and working practices.

These online tools from Skills Development Scotland will help you plan your workforce now, and for the future.



The tools will help you:

- assess the skills in your organisation to identify priorities for skills development across your business or department;
- define your future skills needs by seeing how well your current roles match up to the skills you're going to need;
- create your business's own skills-first action plan, supported by useful products and services.

Skills Development Scotland's online tools are perfect for any employer. The online tools are free, and you can create an account to get a more detailed report.

See: [Employer - SDS \(skillsdevelopmentScotland.co.uk\)](https://skillsdevelopmentScotland.co.uk/employer-sds)

## Watch webinars for employers

Sign up or sign into your Employer Hub account to watch Skills Development Scotland's live and on-demand webinars for employers. There is a range of on-demand webinars on apprenticeships and how they can benefit your business. Then, stay tuned over the coming months as Skills Development Scotland pilot a series of webinars focussed on skills and workforce planning.

To watch the webinars, you need to sign up for a Skills Development Scotland Employer Hub account — which is free. These webinars are aimed at businesses that are interested in building a skilled workforce.

See: [Webinars - SDS \(skillsdevelopmentScotland.co.uk\)](https://skillsdevelopmentScotland.co.uk/webinars-sds)