

Headline

news from **Head  Office**

Issue 1

Head Office – supporting and protecting your business through the credit crunch



At a time when the pressures are mounting and the challenges of an uncertain economic climate are increasing, it is essential that businesses protect themselves and their cashflow from the unexpected. Last month, figures from a national business confidence survey revealed that 53 per cent of companies are planning on making job cuts in order to survive these difficult times. Downsizing the workforce can bring immediate cost-savings but it can also be fraught with dangers and if not handled correctly can cause problems that outweigh the cost-savings made.

Wendy Stamp, HR Consultant at Head Office says: “The credit crunch has had a huge impact on business confidence across the country. Companies are now reacting to the deteriorating market conditions and are looking at ways to tighten their belts so their businesses can survive these hard times. However, HR shouldn’t be a victim of the credit crunch as it offers solutions to many of the problems employers are currently facing.

“As the financial downturn continues to impact on businesses of all sizes it is now more important than ever to ensure that robust HR practices are in place to cope with the effects of these difficult times.

Head Office is witnessing an increasing number of employers who are seeking advice about redundancies but we are warning these SMEs not to make knee-jerk reactions during these difficult times. Wendy advises: “While employers may believe that making redundancies will mean the end of their financial worries, ill thought out redundancies can sometimes have a detrimental effect on an organisation and should be handled with caution.”

The number of employers taken to employment tribunal for unfair dismissal last year grew from 41,832 to 44,491, with the average payout costing employers just under £8,000. Businesses which are thinking of using redundancy as a last resort are warned of the big costs involved if they do not follow the correct procedures for making redundancies. Continues Wendy:

“This is a complex and difficult area for employers, who are expected to follow well-defined procedural frameworks or face hefty legal ramifications.

Yet many employers do not have the expertise to deal with the requirements and risk being taken to employment tribunal if they do not get it correct.”

“Also employers who do not deal with redundancies in a professional manner will also find their remaining workforce may become de-motivated and demoralised, leading to underperformance.”

Call our helpline on 0845 217 8650 to speak to Wendy or your personal adviser if you have any queries or concerns about staffing levels or redundancies or if you need some assistance with the process.



In this issue...

- We ask ‘When is a grievance a grievance?’ and offer practical steps to recognise when to take a complaint seriously
- Meet the Help Desk Team – photos and profiles to help you put a face to your advisers voice!
- We explain that changes may have been recently made to flexible working but you still have the final say
- We consider why few claims are made under the Age Discrimination law
- When your employee owes you money, we offer some warnings and practical tips on recovering it
- We explain the significant developments for an employer to be aware of when the Employment Bill comes into force April 2009
- On the Health & Safety side, we explain the new offence for corporate manslaughter and who it applies to

Holiday on the Continent

First off let me start by saying I am not anti-Europe in all its forms. Whilst I don't personally see the need for legislation on the curvature of bananas, it does not make my blood boil.

Neither do I shed a single crystal tear of patriotic joy whenever I pass a fruit and veg stall still selling their produce by the pound and ounce. In my opinion, the benefits of European involvement have and will continue to outweigh the negatives. However, there have been instances when I struggle with the practical implications behind their opinions on some matters.

One such instance is the opinions given by the Advocate General on the accrual and subsequent use of Holiday Leave by an employee on long-term sickness absence (see page 11). The opinions, if accepted by the court, would have the effect of allowing employees to continue to accrue holiday entitlement while out on long-term sick leave. Further, if they were absent for the entire holiday year, that they should be able to designate a period upon their return to take their minimum annual leave.

Practically, this could mean an employee with an entitlement to 24 paid days holiday, who was absent though sickness for an entire year could take those 24 days upon their return. The holiday days accrued in

the previous year would effectively be added to the current year entitlement, giving that employee up to 48 days paid holiday in that year. Where the employment is terminated following a period of extended absence, the employer would need to compensate the employee for all the holiday that they had accrued.

Over the years I have had to break some bad news to employers but I may have to contemplate a “don't shoot the messenger” tattoo for the day when I have to tell a small business owner that the employee who has just had 12 months off with stress is now entitled to take in excess of two months paid holiday.

The opinion was reached on the basis that the right to paid leave was intended to “improve the living and working conditions of workers” and in consequence should operate regardless of the workers capacity for work. However the opinion if accepted, may have some unintended negative consequences for employees. Employers will over time become very aware that the longer an employee remains on sick leave, the more time off or money it will cost them upon their return or dismissal.

As a consequence, employees may find that their employer will start looking at the possibility of a dismissal on the grounds of



incapacity or via a compromise agreement earlier than they do at the moment.

I may well be getting ahead of myself here but, the opinion still needs to be accepted by the European court and even then it will be some time before the national courts would be able to interpret its meaning fully. Overall, I am unsure if the opinion (if enforced) would improve the “working conditions of workers” or give less scrupulous employees added incentive to exploit sickness absence and force employers to reduce what little latitude they give those employees who are genuinely out on long term sick.

The Editor



2 years on and what impact has the age discrimination legislation had?

Two years on from the introduction of the new Age Discrimination laws, we don't seem to have suffered the torrent of claims that was widely predicted. Has it been a bit of a damp squib?

In October 2006 the government introduced new laws on age discrimination with the purpose of protecting all employees from age discrimination – whether they were young or old.

However, in the two years since its introduction, we have not seen the torrent of cases that was predicted by many. This could be due to a lack of understanding by the general public as to the protection it affords. Many people think it only applies to the elderly – which is a common misconception.

Employment Tribunal statistics for the period 1 April 2006 to 31 March 2007 show that there were only 972 accepted claims for age discrimination throughout the UK. The Act only came into force in October 2006 so the figures only represent a 6 month period, but claims for sex discrimination were at 28,153, disability discrimination 5,533 and race discrimination at 3,780 for the 12 month period from 1 April 2006. It is a slightly different story for 2007/08 where ACAS

statistics suggest that the number of age discrimination claims rose to 2,652. Even with this increase, age claims have still a long way to go to achieve parity with the other areas of discrimination.

It is possible that the number of claims will increase as people become more aware of their rights. The figures may simply represent the fact that most employers treat their employees the same, regardless of their age. It will be interesting to see if the number of claims increases as younger employees become aware of their rights. It will only need a couple of high profile claims to start a trend.

Overall it may take some time for employees to understand their full rights under the legislation. What needs to be remembered is that the legislation has been in force now for two years and with every well publicised case, awareness is building ensuring that those employers who choose to ignore the procedures will not be able to exploit the lack of knowledge that persists for very much longer.



Age Discrimination News

Rainbow v Milton Keynes Council found that balancing a business need against a potential act of discrimination must be justified with all the alternatives explored.

In April 2006, due to financial restraints, a reduction was made to the hours of the claimant, a teacher with 34 years experience. In October 2006 a full-time position became available which was advertised as 'would suit candidates in the first five years of their career'; the reason being that less experienced teachers receive a lower salary. The claimant applied for the position and was rejected on the grounds of not completing key areas of the application in enough detail. The Tribunal found that she had been indirectly discriminated against as there was not adequate justification for not short-listing the Claimant and that the real reason she had not been short-listed was due to cost. She was entitled to a higher salary – some £7,593 more than the successful applicant.

The Tribunal found indirect discrimination, and established that in order for an employer to justify their act of discrimination they must be able to show that they were 'more or less compelled' to act in the way that they did. Therefore, for an employer to rely on the objective justification exception under the age discrimination rules, they must explore all potential avenues to avoid being guilty of direct or indirect discrimination, as blanket requirements in relation to length of experience may be deemed discriminatory.

Meet the Help Desk team



Name: **Damien Burns**

Title: **Legal Advice Team Manager**

Damien Burns is a solicitor specialising in commercial employment disputes. Damien has a great deal of experience of advising employers in relation to any dispute they may have with their employees, in particular acting in matters involving unfair dismissal, wrongful dismissal, dispute resolution procedures and discrimination. Damien originally completed the Bar Vocational Course and has a Master's degree in Criminology and Applied Criminal justice.

Damien could be described as a bit of a movie buff with a keen interest in cinema. He tries to keep fit by attending the gym as often as possible but is somewhat hampered by a love for fine food and beer.



Name: **Katrina Sterland**

Title: **Legal Adviser**

Katrina undertook her legal training at the University of Glamorgan completing her LLB in 2004 and went on to earn a commendation upon finishing the Legal Practice Course in 2005. Following graduation Katrina has gained invaluable experience in providing commercial legal advice on a wide range of topics but has chosen to specialise in employment law. Katrina has particular expertise in drafting a variety of essential employment documents including contracts and compromise agreements.

Outside of work Katrina loves to travel be it to Butlin's in Minehead for weekend or to Mexico for a fortnight.



Name: **Giles Taylor**

Title: **Legal Adviser**

Giles comes from a background of commercial dispute resolution / litigation and brings with him a diverse knowledge base that extends past general HR and employment law advice. He is keen to develop new ideas with clients to find the commercially positive solution.

Outside work Giles is a photographer, trainee mountain leader and has a keen interest in the environment, so at weekends you are likely to find him on a mountain in the rain looking sorry.



Name: **Neil Berry**

Title: **Legal Adviser**

Neil graduated from University of Swansea in 2004 with a Bachelor of Law and he then went on to complete his Legal Practice Course at the University of Glamorgan during 2006. Since graduating, Neil has specialised in the field of Employment Law, an area of law that he has a passion for and has two years experience including general advice for daily issues up to and completion of Tribunals.

During his spare time Neil is a keen sportsman and has raised money for sports charities, including organising and taking part in charity events for Sports Relief.



Name: **Wendy Stamp**

Title: **HR Consultant**

Wendy, who heads up our consultancy team, is a qualified HR Practitioner with over 20 years experience in the industry. She has worked both in the private and public sector and this experience has extended over a large nationalised industry, a professional services legal firm, a large volume manufacturing company and a number of fast moving consumer goods environment.

Wendy is a Chartered Member of the Institute of Personnel and Development and holds a Post Graduate Diploma in HRM, along with Post Graduate Certificate in Further Education (PGCE). Wendy has delivered a variety of training courses to various organisations and lectured on recognised programmes such as the Institute of Learning Managers Certificate in Personnel Practice.

Are your health & safety policies and procedures protecting you and your business?

The recent introduction of the Corporate Manslaughter and Corporate Homicide Act 2007 which created a new offence of corporate manslaughter, now applies to companies, partnerships, trade unions and to some non-commercial organisations. As an employer you now have a duty of care not only to your employees but also to visitors, customers and anyone else who comes into the work premises.

The offence is aimed at cases where management failures across an organisation cause health and safety breaches and it will be the organisation that will face prosecution. If, found guilty of causing a death due to their breach of health and safety law, the company could face an unlimited fine. Information regarding the incident could also be made public.

The whole purpose of the legislation is to emphasise the importance of compliance with health and safety law right across the organisation. If organisations have good health and safety policies and they have put them into practice they will have nothing to fear, even if a death does occur.

The introduction of the new offence is an ideal opportunity for employers to review and satisfy themselves that their systems and processes for managing health and safety are adequate. **To find out whether you are compliant please call our legal advice team on 0845 217 8650 and they will outline how we can help.**

Right to request flexible working extended to 4.5 million adults



The Government has for some time been promoting the idea of work-life balance for employees. By work-life balance they mean an employee having control over when, where and how they work whilst maintaining productivity, therefore achieving a fulfilled life in and out of work.

An independent review has been conducted which has proposed changes to the accessibility of flexible working. Currently, employees only have the right to request flexible working hours if they have a child under 6 years old, a disabled child under 18 years old or if they are caring for an adult. The Walsh Report, published in May 2008, recommended extending the right to all parents with children under 16 years old which will allow 4.5 million parents the right to request flexible working.

This could have a dramatic effect on business particularly smaller businesses. Although employers

only have an obligation to consider such a request (and the legislation provides employers with eight reasons to turn down a request), they should consider the future effects this may have on them.

An employer can only refuse an application where they consider one or more of the following grounds will apply

- the burden of additional costs
- detrimental effect on ability to meet customer demand
- inability to re-organise work among existing staff
- inability to recruit additional staff
- detrimental impact on quality

- detrimental impact on performance
- insufficiency of work during the periods the employee proposes to work
- planned structural changes.

It is not enough for an employer to simply refuse on one or more of the above grounds, they must also provide sufficient detail as to why the one or more of the listed grounds specifically apply.

If you have any questions about this article please send your question via email to flexibleworking@askheadoffice.co.uk and we will send you an answer by return.

Head Office Handy Guide – Number 1

In each edition of Headlines we will be publishing a handy guide for you to collect and refer to when needed. If you miss an edition please email marketing@askheadoffice.co.uk and we will forward the guide as a PDF document.

When is a grievance a grievance?

Every employer has had a complaint from an employee, be it about their working relationship with another member of staff, the facilities or the terms of their employment. But to what extent are they just ‘gripes’ and when do they require an employer to formally act on the complaint? Why is the difference even relevant?



Well, if it is a formal complaint there is a statutory procedure that employers must follow and failure to do so may result in claims at a tribunal. Furthermore, investigating and trying to resolve a complaint can aid in employee relations and often solve problems before they get out of hand.

Common grievances include issues with

- terms and conditions of employment
- health and safety
- work relations
- bullying and harassment
- new working practices
- working environment
- organisational change
- equal opportunities.

The first defining factor that an employer should be aware of is whether the complaint was made in writing. Be it in a formal letter of complaint, an e-mail, a hand written note, even a complaint in a post-it note would qualify.

The fact that it doesn't state that it is a formal grievance is irrelevant and employers should ensure that they understand this central principle of a written complaint triggering the statutory grievance procedures.

The grievance could be contained in a letter or e-mail that was mainly about another entirely separate issue. For example resignation letters, absence reporting forms, official requests for flexible working or notes written in an exit interview.

Care should be taken to consider every written communication from an employee or their representative to ensure that it is not directly or indirectly raising a grievance. A written statement from an employee's doctor, family member or solicitor could all raise a valid grievance. Grievances can also be made past the date of termination with the procedures being triggered.

The second factor is that to qualify as a grievance the complaint must be more than just a general statement. It must at least raise the basis of the grievance to qualify. Intention is irrelevant and the procedures could be triggered by the employee writing something which they didn't intend to be a grievance. Nevertheless, the employer is required to follow the procedure and investigate the grievance.

The final factor is that the complaint must be in respect of an action that the employer has taken or is thinking about taking against the employee.



Head Office Handy Guide – Number 2

Getting your money back from an employee!

Recovering money owed by employees can be difficult both in terms of maintaining good employee relations and technically under the relevant legislation.

The protection of an employee's wages has always been high on the government's agenda, as some unscrupulous employers use it as a method of avoiding a large wage bill. Coupled with the fact that employees are gaining a greater knowledge of their rights and access to professionals through the internet, genuine employers are finding it difficult to recover money from employees which is legitimately theirs.

How do employees commonly become indebted to employers and why?

Due to the everyday business processes involved with a modern business, employees will occasionally find themselves indebted to their employer. The common reasons for this are overpayments of salary, personal loans provided by the employer, an employee taking their full holiday entitlement and leaving their employment before the end of the leave year or over payment of commissions or bonuses.

Often these overpayments are due to administration errors or poor procedures with their frequency becoming more prevalent the larger the business. This money is rightfully owed to the employer but the difficulties are in getting it repaid by the employee.

So how can employers recover the money owed to them?

The first way to deal with possible recoveries of overpayments is prevention and we always recommend that employers ensure that their procedures are as accurate as possible and their contracts contain effective clauses allowing for relevant deductions.

If money does become owed by the employee then it is key for the employer not to act in haste without first confirming their contractual rights and the reason the payment is owed. In any event, the employer should first speak to the employee and ask them to repay the money on reasonable terms as this is often the best method of avoiding a dispute.

Employers should ensure that any proposals or negotiations are reasonable in respect of the time and method required for the repayment. For example, if an employer made a large overpayment of salary some time ago the employee may have already spent it and it would not be reasonable to ask for full and immediate repayment, especially as the employer made the mistake. Any repayment agreements should be made in writing and signed by both parties.

The other option and the one that employers will often use is to just deduct the amount owing from the employee's salary payment, but this raises several issues.



Deducting monies from employee's salary

There are 3 ways in which an employer can legitimately make deductions from an employee's salary payment

- where required by law, i.e for the payment of income tax
- when authorised by an employee's contract (provided they have received a copy of the relevant terms before the deduction) or
- if the deduction is agreed in writing before the deduction is made.

An employer may also lawfully make some deductions to recover a genuine overpayment of wages.

Should an employer make a deduction without the protection of one of the above exceptions or if they make the deduction before consent is obtained, then the deduction is classed as unlawful. If unlawful, the employee may bring a claim at the Employment Tribunal regardless of their length of service.

Should a deduction be made contrary to these provisions, the employee will almost certainly be successful in reclaiming the money but the employer will also lose the right to recover the money by any other method.

Head Office Handy Guide – Number 1

Practical steps for handling a grievance

- Assume any written complaint will be a step 1 grievance and follow the procedure.
- If the complaint is vague, ask the employee for clarification and ask them to be specific.
- Confirm whether they are raising a formal grievance and be aware that even if it is not their intention to pursue a grievance, employers may be duty bound to comply with the procedure once a written complaint is received.
- Consider if it is a grievance or an appeal against any disciplinary decision taken by the employer. The statutory grievance procedures will not apply to the latter.
- The statutory provisions are a minimum and you should also comply with your usual internal dispute procedures, especially if they are contractual.
- Keep full records of all grievances and procedural steps taken as it may develop into a claim later.
- Consider incorporating an independent person into the grievance procedures as it may cut down future claims and therefore costs – up to a 1/3 of grievances will end up in claims if unresolved.
- Ensure that all line-managers understand what can trigger the procedures as e-mails or text messages to them may qualify. This is especially relevant in larger organisations.

Head Office Handy Guide – Number 2

Warnings and practical tips for employers

- The definition of 'wages' is widely interpreted and can include bonuses, holiday pay, sick pay, maternity pay, luncheon vouchers to name but a few, so a reduction in any of these may lead to a claim.
- Employees can still bring claims during employment.
- Special rules apply for the recovery of money in the retail industry.
- Retrospective agreement to a deduction is not allowed so if a deduction is made without a written agreement in place it will always be considered unlawful (unless covered by another provision).
- The statutory grievance procedures will have an effect on the time limits for claims and how the original complaints are handled.
- Should a Tribunal find that a deduction was unlawful, regardless of whether it was legitimately owed to the employer, the employer loses the right to claim the proportion of that money by any other means.
- Dismissing an employee because they asserted the above rights would be automatically unfair and they would therefore not need one year's continuity of service to claim unfair dismissal.

So other than prevention, employers should ensure that the employment contract clearly details when and how deductions are to be made and ensure that this is signed by the employee to prevent claims for unlawful deductions. If there are no contractual provisions allowing for the deduction, then it is better to agree in writing a reasonable repayment plan with the employee rather than risk losing the right to recover sums owed by simply taking it from their salary.



The End of Statutory Dispute Resolution Procedures... not really!

The statutory dispute resolution procedures introduced in October 2004 were designed to

- **provide clear procedures for employers and**
- **reduce the number of claims being brought before the employment tribunal.**

The failure of these procedures to meet their objectives can be demonstrated through the rising number of tribunal claims and the almost universal criticism of the procedures themselves. As a result of this, and arguably just when employment lawyers, employers and employees were getting used to the procedures, they are to be repealed. However, the question now being asked is whether the introduction of any new measures will achieve the original objectives. It is also unclear whether the new regime will be substantially different from the current and much reviled provisions.

The Employment Rights Bill was introduced in December 2007 following a review of the Employment Dispute Resolution procedures in 2006. The main impact of the Bill will be the complete removal of the statutory procedures and the removal of automatic unfair dismissal claims, along with the removal of the uplift or reduction in awards of between 10% - 50% for breaches in procedure.

In addition to the repeal of the Employment Act 2002 (Schedules 2-4) the Bill will, if enacted, increase the role of ACAS, placing a greater focus on their powers of conciliation.

Emphasis will also shift onto the new ACAS Code of Practice on Discipline and Grievances at Work, breaches of which could lead to a dismissal being considered unfair or could allow an Employment Tribunal to increase or decrease an award up to 25%, depending on the seriousness of the failure.

In light of this change of emphasis, ACAS published its draft Code of Practice in May this year with the revised code of Practice likely to come into effect on the same date as the Employment Bill, which is due April 2009. This will not be legally binding but it will be taken into account by a tribunal when deciding if the procedure followed by an employer was fair and reasonable. Compliance with the procedure will be critical if the business is to avoid a potential uplift of 25% on any award granted by the tribunal.

One of the main criticisms of the statutory procedures was that they were too prescriptive and inflexible and formalised many disputes which could have been resolved informally. The ACAS Code of Practice puts into place guidelines and procedures that are similar in nature to those put in place by the Dispute Resolution Regulations 2004.



As a result, employers are likely to find themselves following similar processes after the introduction of the Employment Bill as they do currently.

Points to remember about the proposed new Code are

- a failure to follow the ACAS Code of Practice doesn't in itself make an employer liable to proceedings
- employers should do all they can to try and resolve disputes in the workplace
- the Employment Tribunal should be seen as the last resort
- the size and resources of an employer will be taken into account when the level of award is calculated
- employees still have the right to be accompanied by a fellow worker, an official employed by a trade union or a certified lay trade union

If you would like to find out more about how the new Code will affect you, please ring one of the legal advice team with your query on 0845 217 8650. They will be more than happy to advise you of your obligations.

New Paradigm... now you will need some New Thinking

Unless you have been living in a cave for the last few months you will know that the world is now a very different one. Not so long ago the challenges included 'retention', 'talent management' and a range of development activities from the mundane to the bizarre. But those days have gone, or at least are quite likely to disappear very quickly.

There are huge implications for HR and the wider organisation and the sudden shift in the agenda can leave many not only bewildered but ill equipped to make the right decisions. You cannot fight the new war with old thinking and tactics.

The stakes are high for those who are responsible for guiding their organisation through these stormy waters, and not everyone is going to get it right. A typical reaction, i.e 'old thinking' will be to look to reduce costs and more often than not it will be headcount that bears the brunt. And here is the rub; you can select those who you believe are underperforming, but unless you can demonstrate that this is the case then you may find yourself facing a claim which is uncapped.

Our experience is that most performance management systems and the data they capture are woefully inadequate and don't differentiate between the high and the low performers sufficiently well to make a case. When the company is facing a tough time in the external

environment, the last thing you want will be internal battles which will take up time, resources and energy.

To add to your problems, it is all too easy for the positive aspects of your culture to crumble before your eyes leaving you with staff suffering from 'survivors syndrome' and a reputation that makes it much harder to capitalise on the upturn when it comes.

That means your criteria for selection may not be best ones and that you are left with the wrong people with the wrong attitudes and skills for what will probably be the biggest challenge your organisation will face. So what has served you well in the past probably will not serve you well in the future.

The critical thing is to make sure you get the right people who have the right skills and attitudes to take you through this and beyond. A radical review of the particular challenges facing the business and the consequent people requirement is the starting point. This does need creative thought however and presents an opportunity to work with a clean slate. Your high flyers for example may not necessarily be the ones who will help you get through the storm.

Next it will be critical to have objective criteria to 'select in' the capability and attitudes you need to keep (rather than 'select out' i.e pick the ones who leave). With objective criteria for selection, the implementation

of a selection programme which is professionally and sensitively managed, and the careful communication and engagement of staff, you can maximise the impact of the change on the performance of the business. In this way, you ensure you get the right people in the right seats on the bus and you avoid expensive tribunal decisions.



The hearts and minds of staff are hard won and very easily lost but the long-term gains for those who get it right will be significant. Now is not the time to panic, but it is the time to make carefully thought through decisions. This is a cherry you will get only one bite of.

Can employees on long-term sick leave accrue holiday leave?

This question is currently before the European Court of Justice (ECJ). The early recommendation by the Advocate General, is that in her opinion, the right to accrue paid holiday should continue during periods of long-term sickness absence. Although however, the holiday leave cannot be taken during sickness absence only when the employee returns to work.

This would mean that should an employee have time-off work on sick leave and the time runs into the next holiday year, they will be entitled to take their full annual leave entitlement upon their return. The Advocate General has however, indicated that it should be the statutory minimum that is carried over and not contractual leave if this is above the minimum.

Should the ECJ accept this view, it is likely to cause many problems for employers. Employers who wish to dismiss an employee on long-term sick could have a large bill for outstanding holidays and may seek to dismiss an employee early to avoid this. However, this may increase the risk of unfair dismissal and disability discrimination claims. Employees who are on long-term sick could potentially take months off work on paid holiday in the year that they return.

These are only a few of the potential problems the decision may have and we will have to wait for the ECJ decision to determine whether it will be enforced.

Please see the Editor comment on page 2.



Dates to note for early 2009

January

- 1** New Year's Day Bank Holiday
- 19** PAYE/NIC payment for previous month's salary (or quarter if paying quarterly) to reach the Inland Revenue Accounts Office.
- 31** 1st payment on account to be made to HMRC (if relevant). Balancing payment for previous tax year. Capital Gains Tax Payment. Final filing date for previous tax year's personal tax return (£100 penalty applied if return is made later than this date).

February

- 19** PAYE/NIC payment for previous month's salary (or quarter if paying quarterly) to reach the Inland Revenue Accounts Office.
- End** Order all the forms that you need for the end of this tax year and the beginning of the next from HMRC, including multiple copies of P11s and P14s for each of your employees.

March

- 19** PAYE/NIC payment for previous month's salary (or quarter if paying quarterly) to reach the Inland Revenue Accounts Office.
- 29** British Summer Time
Clocks + 1 hour
- End** Expect to receive a P35 employer's annual return from HMRC. Start preparing end-of-year returns.
- End** Start filling in employee details on their P11 sheets for the coming tax year. Register to use HMRC's PAYE Online for Employers service if you want to file or are required to send your end-of year returns online, to allow time for your user ID to reach you by post.





Seminar schedule

Our hugely successful half day seminars are relaxed and extremely informative. Free of charge to attend, they cover the essentials of your responsibilities as a business owner or manager to your staff. Small and friendly, we ensure that we talk individually to everyone that attends and if there are any burning issues find a practical and commercial resolution. If one of our legal advisers can't advise you there and then we will arrange for you to see them at a later date.

We will be holding seminars in the following areas over the next six months.

Month / Area	South Wales	South West England	Southern England	London	Home Counties	Welsh Borders
January	Vale of Glamorgan	Bristol	Southampton			Cheltenham
February	Swansea	Bath	Portsmouth	South	Reading	Worcester
March	Merthyr Tydfil	Exeter	Brighton	Central	Northampton	Gloucester
April	Aberdare	Plymouth	Guildford	West	Coventry	Stroud
May	Bridgend	Swindon	Basingstoke	East	Newbury	Hereford
June	Cardiff	Poole	Southampton	North	Slough	Worcester
July	Vale of Glamorgan	Bournemouth	Portsmouth	South	Milton Keynes	Gloucester

For dates and venues please drop an email to seminars@askheadoffice.co.uk and we will add you to our circulation list.

Next Edition:

We hope you have enjoyed reading the first edition of Headlines and that you have found the handy guides useful. The newsletter is available free of charge both in hardcopy or PDF format. For your free copy please email marketing@askheadoffice.co.uk stating which format you would prefer.

If there is anything you would like to see in future editions once again email us and we will do our best to cover your chosen topic.

Disclaimer

The materials set out in this newsletter were accurate in all material respects at the date of publication. They are not intended to constitute a definitive or complete statement of the law in the areas covered nor to constitute advice in a specific situation. It is for you to decide or to seek advice as to whether the materials contained in this newsletter are relevant or appropriate for any circumstance you are dealing with.