

MEMBER'S NEWSLETTER

SEPTEMBER 2021



IN THIS ISSUE:

Message from / **The CEO**

ISME Welcomes / **New Members**

ISME / **News**

HR Update / **Right to Request Remote Work**

Member Feature / **Working remotely**

Training Courses / **Course Updates**

Tax Update / **Dates for the Diary**

Finance Update / **Business Resumption Support
Scheme (BRSS).**



Dear Member,

As we look towards a full reopening of the economy post-pandemic, we remain concerned about the absence of any defined dates for return of entertainment and conferencing. Significant numbers of businesses support the entertainment and events business, and many of them have suffered a complete shutdown of business for 17 months.

Commercial reopening is going to bring other problems, and many of you have contacted us about rent or lease issues with landlords. While the Government's [Code of Conduct between landlords and tenants](#) is on a voluntary rather than a statutory footing, we encourage you to use it when dealing with landlords. Should a dispute arise which is litigated in court, our expectation is that the court will look more favourably on the party which has abided by the code. We will also have professional contacts for you to liaise with should you require formal or legal contact with your landlord.

While we are delighted with the signing of the [Companies \(Rescue Process For Small and Micro Companies\) Act 2021](#), the Act has yet to be commenced. Given the parlous situation many businesses find themselves in, we need this Act to be functional, and we will follow up with the Tánaiste on it.

While we have not had too much consideration of Brexit lately, the new [UK Border Controls](#) come into effect on 1st October. These will be very impactful for anyone involved in the movement of food or animal products. If this is the case for your business, do not leave it until the end of September to address the issue- there is no time to waste.

We are disappointed that despite significant coverage in the media, the Department of Enterprise has yet to clarify its revised [Work Safely Protocol](#) about when employers are entitled to check on the vaccination status of employees. Naturally, we recognise that most employers will not need to know this information, but for the ones who do, this absence of clarity is worrying. We hope it is not a matter that will be resolved by the WRC or the courts. However, if your business does receive any form of work-related claim from an employee or a customer, we would appreciate it if you would let us know about it.

October is not far away, and with it will come the second budget of the FF/FG coalition. We set out our priorities in our [Pre Budget Submission 2022](#). While we appreciate there may not be great room for necessary tax reforms, we need to see the Government address run-away current expenditure in the public service. Not all of this can be blamed on the pandemic. We also want to keep Government focus on the things that matter. As the price of property and rents continues to rocket, we will not find a fix by simply raising wages. The focus in our [Jobs Kill Zone report](#) was to look at those areas in the tax and social welfare system that discourage people from going to work. We urge you to read both of these submissions, and to raise the issues that affect your business the most with your local TDs.

247 Lighting

Blanco Nino

Connect Promotions

Diomac Ltd.

Essential Health and Safety Training and Consultancy Ltd

EZ Management


Futura Media

Hamersley Finance Limited

Harry Farrell and Sons

Joseph Doyle Architects Ltd.

Sage Ireland

A rectangular brown doormat with the word 'WELCOME' printed in black capital letters.

WELCOME

THE **b**ISME

THE BUSINESS OF IRISH SMEs

Reach over 15k business people with ISME's quarterly online publication for Irish SMEs
The bISME.

Special advertising rates available for Members
Half page €150, full page €300.

[View the Media Pack here](#)

The latest edition of the bISME is now live.

[Read here](#)



For advertising opportunities
please contact:

marketing@isme.ie

ISME
Irish SME Association

ISME NEWS

Back to Business: Pitch My Business – a virtual networking event.

The next **Pitch my Business** will take place on **Thursday 9th September, 10.30 a.m.** It is free and open to all, offering you a platform to network and promote your company.

Each attendee will have 2 minutes to pitch and your business details including a special offer will be displayed on screen. Joining us on 9th September will be Stuart McNamara who will say a few words at the start of the session. Stuart is a director of Portmagee Whiskey and Wexbury Spirits, Chair of ICADA and editor of Businessireland.ie. Please register [here](#)

Advertise on our Shop Local B2B and B2C portals

We have been delighted with the response to our **Shop Local** campaigns this year for both our **B2C – Spend Local** and **B2B platforms** and encourage all members to keep participating. Don't miss out, advertise your products and services by completing the form [here](#). This is a great opportunity to promote your business and the opportunity for inclusion is free with your ISME Membership. Non-members are welcome to be included but must pay an advertising fee. Take a look at the portal [here](#)

Back to Business Mentoring & Coaching Programme

ISME Skillnet are delighted to announce our new **Back to Business Mentoring & Coaching Programme**, a fully funded initiative for ISME Members. Business coaching and mentoring has long been recognised as a highly effective method to review, improve and grow a business, however it can prove to be costly and out of reach for many small businesses.



We want to change this for ISME members. We are offering all members the opportunity to apply for a fully funded business coaching and mentoring programme. This fund will allow ISME to engage 60 businesses and develop new ideas and strategies they wish to implement. The six hours with a business coach / mentor will provide an organisation with the right skills, tools, and competencies to develop their business. Read more [here](#)

2021 EU Product Safety Award Ceremony

The European Commissioner for Justice, Didier Reynders, will reveal the winners of the 2021 EU Product Safety Awards on **28th September**. The EU Product Safety Award recognises small and large companies putting consumer safety at the heart of what they do. This year, the European Commission will reward initiatives in two categories: protecting vulnerable consumers, and combining safety and new technologies. The event will take place online in the afternoon of 28th and you can [register here](#).

ISME NEWS

InterTradelreland's Innovation Boost Programme

Innovation is anything but business as usual; it's about change and most of all, requires creativity. Whilst most companies have ambition for growth, they may lack the formal processes to manage the development that really turns ideas into new sales. If you wish to stay ahead of the game, it's important to look outside of your business, both for threats and opportunities. When exploring innovation, don't just think in terms of products and services, think about people.

Employees are the crucial driving force for change within business and those who possess innovative qualities can really contribute to a company's success. Hiring an innovative new Project Manager can help challenge the norm by:

- Increasing workplace productivity
- Identifying and solving problems
- Improving your market position

InterTradelreland can offer funding for partnership through the [Innovation Boost](#) programme (previously known as Fusion). This support helps fund a high calibre graduate and partners you with a third level institution with specific expertise. Alternatively, the success of hiring for innovation can also be seen in companies taking part in the [Co-Innovate](#) programme, which offers project funding and capability development to help give companies their 'innovation wings'. Read the full article [here](#).

Ireland's plan for the next and final phase of COVID-19

The Government has agreed Ireland's plan for the next and final phase of our response to the COVID-19 pandemic. Subject to the continuation of the vaccination programme, they say we will enter a final phase on 22nd October, which is likely to last until at least next Spring. This phase will see the majority of restrictions lifted and replaced by guidance and advice to enable us to work together to protect ourselves and to live our lives to the fullest extent possible. The government has agreed that during the period between 1st September and 22nd October, we will continue our careful and gradual approach to reopening, while supporting maximum reach of the vaccine programme and allowing time to achieve the full benefits for all those currently being vaccinated. Read full details below:

- [Public health measures in place right now](#)
- [Public health measures that will come into place in September](#)
- [Public health measures that will come into place in October](#)

ISME Wellness Programme

In these unprecedented times of a global pandemic, the health and wellbeing of employees is more important now than ever. As we support our members and their employees working remotely, we are committed to delivering the best, most appropriate, and most accessible solutions along with our partners, Laya healthcare and their health & wellbeing provider, Spectrum.Life with our ISME' Wellness Programme. This 24/7 Mental Wellbeing Support Programme (EAP) offers unlimited access to employees and their families. For members with up to 30 employees the fixed cost is €500 + VAT and each subject employee is €9 for one year. To find out more go click [here](#).

ISME NEWS

ISME calls for refresh of Ireland's commercial tax code

ISME has written to the Minister for Finance Paschal Donohoe TD concerning Ireland's Corporation Tax (CT) rate of 12.5% and plans by the Organisation for Economic Co-operation and Development (OECD) to adopt a global minimum rate of 15%. While Ireland has had a long-standing position of advocating an OECD position on CT, ISME believes Ireland must fall in line with the proposed standardised global minimum rate.

Read more [here](#).

Code of Practice on determining employment status

An updated "[Code of Practice on Determining Employment Status](#)" has recently been published.

The Code of Practice sets out the typical characteristics of (a) employees and (b) self-employed individuals, which can be used as a helpful guide in determining employment status. The Code of Practice lists the "key factors" in making a decision on employment status as follows:

- Mutuality of obligation
- Substitution
- The enterprise test
- Integration
- Control

It is important to note that none of the factors will be considered on their own and all factors must be taken into account when making a determination as to the employment status of an individual.

Where a determination is made that a worker has been incorrectly classified as being self-employed, the employer will be required to pay the relevant PRSI contributions for the employee(s) for the full period in question and may be subject to a range of penalties under the Social Welfare Consolidation Act 2005. Additionally, employees are entitled to certain mandatory employment rights which are not available to self-employed individuals.

Employers should review and assess their classification of workers without delay.

Support Scheme for Energy Audits

The SEAI has launched their Support Scheme for Energy Audits. The scheme offers a voucher of €2,000 for eligible SMEs to enable them to get a high-quality energy audit from a Registered Energy Auditor. You can read full details on the the SEAI website [here](#).

ISME NEWS

Podcast and advice from the HSA

Learning to manage your own stress and potential stressors will make returning to work less uncertain and easier to deal with by listening to [this podcast](#) from the Health and Safety Authority (HSA). It features their inspector Patricia Murray, who is the Authority's Senior Psychologist and in this episode, Patricia discusses the "Psychosocial risk assessment of returning to work under COVID-19.

The HSA has recently published useful guides for employers including [Checklist on Ventilation](#) and their [Fitness for Work Guidance for Employers and Employees after COVID-19 absence](#).

Return to Work Protocols

You can access our webinar with Katherine McVeigh B.L. where we answered questions on return to work protocols, vaccinations, wearing of PPE at work and much more in August.

Katherine is a practising barrister with a general civil practice, specialising in employment and equality law. She appears regularly before the WRC, Labour Court and civil courts in employment law disputes. She frequently publishes and presents on employment law issues. Katherine is the Secretary of the Employment Bar Association (EBA) and committee member of the Employment Law Association of Ireland (ELAI).

Find out more [here](#)



A **legal** discussion
on **return to work**
protocols

with Katherine McVeigh B.L.

**Purchase the recording
and watch back when
it suits you.**



Promote your business with ISME

Advertising with ISME is an effective way to reach Owner / Managers of Irish SMEs. Members can advertise in our online publication **The bISME**, the next issue is due out in August. If you wish to receive members rates and more details on promotional opportunities including the 2022 ISMEWall Planner please email Marketing@isme.ie

ISME **WELLNESS** PROGRAMME

EMPLOYEE ASSISTANCE PROGRAMME

UNLIMITED ACCESS FOR AN EMPLOYEE
AND THEIR FAMILY TO:

- 24/7 Freephone Mental wellbeing support
- Up to 6 Sessions of face to face Counselling
- Video/telephone counselling option
- Support across finance, legal, mediation, parenting coaching, life coaching and more

€500 p.a. for up to 30 employees, for each subsequent employee €9 per employee p.a.

LEARN MORE >

HR UPDATE

Views on Right to Request Remote Work published

Earlier this year the Tánaiste published Ireland's first National Remote Work Strategy, to make remote and blended working a bigger part of life after the pandemic. An important commitment in the Strategy is to introduce a new law giving workers the right to request to remote work.

Currently in Ireland, all employees can ask their employers for the right to work remotely, but there is no legal framework around which a request can be made and how it should be dealt with by the employer. This new law will set out clearly how these requests should be facilitated as far as possible.

A total of 175 submissions were received, most of which came from individual workers. The questions asked covered topics such as:

- Timeframe for replying to requests to work remotely
- The length of service, if any, an employee should have before being entitled to work remotely
- Health and safety & equipment required for remote working
- Reasonable grounds of refusal of a request to work remotely
- How to manage changes in any arrangement agreed between workers and employers

The Tánaiste said: "After the pandemic, people should have a choice, so long as the work gets done and business and service needs are met. That's the principle I want to apply. The intention is to introduce a mechanism for employees to request remote working that is fair to workers but does not place an undue burden on employers.

We will also continue to provide up to date advice, guidance and information on all aspects of remote working for workers and employers."

Along with engagement from trade unions and industry representatives, submissions were also received from businesses, political parties and individual workers.

The summary report on submissions on a Right to Request Remote Work can be found at [Report on the submissions received from the Consultation on Right to Request Remote Working](#).

The Government, via the National Remote Working Strategy, has committed over the course of this year to:

- legislate to provide employees the right to request remote working
- introduce a legally admissible code of practice on the right to disconnect from work – covering phone calls, emails and switch-off time. This was published in April 2021.
- invest in remote work hubs, ensuring they are in locations that suit commuters and are close to childcare facilities
- explore the acceleration of the National Broadband Plan
- review the treatment of remote working for the purposes of tax and expenditure in the next Budget
- lead by example by mandating that home and remote working should be the norm for 20% of public sector employees.

REMOTE WORKING PUBLISHED

Views from ISME Members

Remote working has the potential to reduce commute time, provide more flexible working hours, increase labour market participation, improve work-life balance and deliver cost-efficiencies for businesses. We think remote working can assist with ensuring our workplaces are more diverse and inclusive.

Many experts believe only a few companies will remain fully remote post-pandemic. However, demanding that employees return to the office full-time carries its own risks – the possibility that employees will simply leave and find a job that offers more flexibility. That means most employers may opt for some kind of hybrid working model.

We have found that one of the key elements to creating a successful remote or hybrid working model, is trusting your employees who are working at home. Give them the flexibility on their working hours, so long as the work is getting done.

DAVID MACNICHOLAS CLIENT DIRECTOR,
DEVENTURE



GRIFFITH COLLEGE

COVID-19 has presented considerable challenges for Irish businesses over the past 18 months.

One of the most visible aspects has been the move to remote working for so many of us. While the transition has been successful for the most part, it has not been without its difficulties. I would be concerned for young professionals joining companies during the pandemic, who are missing out on the personal interaction and face-to-face networking that are crucial to getting established in a new role. The one-to-one conversations and 'water-cooler moments' with colleagues and clients that lie at the core of successful job delivery.

Zoom is a fantastic tool, but I for one look forward to a return to in-person conversations. In the meantime, it is so important that we as managers and leaders provide mentoring to our teams. That we nurture and recognise talent and provide appropriate supports to allow our colleagues to thrive and flourish in their roles.

MICHAEL MCNAMARA ADVISOR,
PRESIDENT'S OFFICE
GRIFFITH COLLEGE

LEARNING & DEVELOPMENT



Business coaching and mentoring has long been recognised as a highly effective method to review, improve and grow a business. It can prove to be costly and for this reason used more frequently by large businesses and out of reach for many SMEs. This we believe will change for ISME members as we will be offering our member companies a fully funded business coaching and mentoring programme. Skillnet Ireland have been instrumental in supporting SMEs during the pandemic. Their “Future Dynamics – Industry/Regional Innovation Initiative” was exactly what ISME needed to further assist our member companies with their future growth plans, and we are very grateful for their support at this difficult time for Irish businesses.

How many businesses will benefit?

This fund will allow ISME to engage 60 businesses and develop new ideas and strategies they wish to implement. The 6 hours with a business coach / mentor will provide an organisation with the right skills, tools, and competencies to develop their business.

The areas we will cover, but not exclusively are:

- Digital and Automation
- Growth and Finance
- People and Leadership
- Business Improvement Strategies
- Business Processes

Our Mentors

Our panel of experienced coaches and business advisors have either sectorial or domain expertise. They have been through ordeals that many businesses are going through themselves. Therefore, offering to share their experience allows the development of a trusted partnership, and set a confident path to success. The progression of this relationship will aid a business owner to delve into their true purpose, both personally and professionally.

Who can apply?

Private sector businesses based in Ireland with between 5 and 250 employees are eligible to participate in the ISME Back to Business initiative. Additionally, you must be an existing ISME member to avail of this programme.

Before applying:

Please ensure that you have devoted some thought and effort into the following when applying:

- Shortfalls in your current business performance
- How you think you might be able to do better, and identify what you would like to achieve.

APPLY HERE

LEARNING & DEVELOPMENT

Business Accelerator Programme back for September

ISME's new Business Accelerator Programme has been created by Simon Haigh and Jason Cooper to address the most relevant, and sought after, skills for any aspiring entrepreneur and established SME owner in 2021.

The 10 stage programme will look at all areas of mindset growth, sales, online presence, marketing, branding, leadership, business planning skills, to ensure you are fully equipped with everything you need to succeed.

This is a great opportunity for anyone who wants to get ahead in their chosen field but doesn't know where, or how, they should start. Our Business Accelerator Program provides an interactive, step-by-step process of powerful and practical ideas, concepts and steps that we share with our participants to learn in a safe, collaborative environment.

We have designed this new Business Accelerator Program with the input of SMEs to enable SMEs to grow and flourish with the top skills needed in 2021 and beyond.

Dates and Time:

September 21st - October 21st Every Tuesday and Thursday from 8am- 10am

Fees: €195 non-members, €150 members

Learning Objectives

- Week 1 - Session 1 - Build Your Business & Leadership Resilience
- Session 2 - Start Building your Business Plan
- Week 2 - Session 3 - Manage your Time & Activities Effectively
- Session 4 - Develop your Marketing & Brand Mindset
- Week 3 - Session 5 - Sell Through Building Lasting Relationships
- Session 6 - Build Your Online Communication Presence
- Week 4 - Session 7 - Master Strong Decision making & Communication Skills
- Session 8 - Build Your Financial Management Capabilities
- Week 5 - Session 9 - Build and Maintain Your Strategy & Goals
- Session 10 - Complete Your Business Plan to Accelerate into 2022

APPLY HERE



LEARNING & DEVELOPMENT

Introductory Certificate in Bookkeeping using Big Red Cloud

This practical, certified course with 12 weeks access to Big Red Cloud gives you a strong foundation in Bookkeeping Principles using practical worked examples and real-to-life case studies. You will also be introduced to VAT and RCT as well the key skill of Cash Budgeting. Ensuring that your business is as economical as possible we look at deductible expenses, including capital allowances, and payments that can be used to make employee payments most tax efficient.

Click [HERE](#) for full course details.

Learning Objectives:

- Basic Principles of Bookkeeping
- Dealing with VAT
- Business Documentation and Dealing with Discount
- Relevant Contracts Tax
- Cash Budgeting
- Deductible Expenses and Tax-Free Payments to Employees
- Depreciation and Capital Allowances
- Misc. tax and business topics and queries from participants.

Fees:

€210 for ISME members, €245 non-members

The full cost of this programme through the Bookkeeping Academy of Ireland is €349, but we are subsidizing this by 40% for ISME Members and 30% for Non-Members.

Dates:

Launch dates dependent on your own timeline, but once starting the programme, it is recommended you complete the course in 3 months (or less, depending on your own pace).

[Register for free here](#)





ISME



Skillnet

**Get in touch...
to design
bespoke SME
training, to
meet your
needs**

CONTACT US:



01 6622 755



skillnet@isme.ie



isme.ie/learning

**33% discount
for ISME
Members**

ISME Skillnet is co-funded by Skillnet Ireland and network companies. Skillnet Ireland is funded from the National Training Fund through the Department of Further and Higher Education, Research, Innovation and Science.



An Roinn Breisoideachais agus Ardoideachais,
Taighde, Nuálaíochta agus Eolaíochta
Department of Further and Higher Education,
Research, Innovation and Science

Skillnet
IRELAND

September

Dividend Withholding Tax

14th Due date for payment and filing of returns of withholding tax on dividends paid by companies in August 2021.

PAYE/PRSI/USC/LPT

23rd Payment of PAYE/PRSI/USC/LPT deductions for August 2021 (ROS Filers).

VAT

23rd Payment of July-August and August 2021 VAT liability and filing of related VAT return (ROS filers).
Payment of September 2020 – August 2021 VAT liability and filing of related VAT return (ROS filers).

Corporation Tax

23rd Company year-end 31st October 2021: Preliminary tax due, minimum 90% of total liability for the year. Small companies can pay 100% of previous year's liability (ROS filers).

Company year-end 31st December 2020: Payment of balance of corporation tax and filing of corporation tax return (ROS filers).

Company Secretarial

27th Filing of Annual Returns dated 31st July 2021.

Corporation Tax

30th Company year-end 31st March 2020: Close companies with undistributed profits may have to make a distribution by this date to avoid surcharge.

Company year-end 31st December 2020: Filing of 'Return of third party information' (Form 46G).

Company Secretarial

30th Company year-end 31st December 2020: Final date for holding Annual General Meeting and latest possible Annual Return date for 2020.

Revenue published guidelines on the operation of the Business Resumption Support Scheme (BRSS). The BRSS is targeted support for businesses impacted by the public health restrictions, particularly those businesses that continue to be significantly impacted even after an easing of public health restrictions.

Claims under the scheme can be made between 1st September and 30th November 2021. Section 5 of the Finance (Covid-19 and Miscellaneous Provisions) Act 2021 provides for the insertion of section 485A TCA 1997, which provides for the BRSS.

A qualifying person can make a claim under the BRSS for a single payment, known as an 'Advanced Credit for Trading Expenses ('ACTE')', in an amount equal to three times the sum of:

- 10% of their average weekly turnover up to €20,000; and
- 5% of any excess of average weekly turnover above €20,000

Subject to a maximum payment of €15,000

Eligibility

The BRSS is available to eligible businesses carrying on a relevant business activity, which can include companies, sole-traders, self employed individuals, partnerships, charities and approved supporting bodies. To be eligible for BRSS, the business must carry on a relevant business activity, i.e. profits of the trade, or trading activities of the business, must be chargeable to tax under Case 1 of Schedule D.

Qualifying criteria

To qualify for the BRSS, the claimant must be able to demonstrate that in respect of the relevant business activity, the turnover amount for the specified period will be no more than 25% of the reference turnover amount. The turnover amount for the specified period is the amount of turnover of the relevant business activity during the period 1st September 2020 to 31st August 2021. The reference turnover amount will be calculated based on an extrapolation of the average weekly turnover (VAT exclusive) for the relevant business activity in a defined comparable prior period.

For the calculation of the average weekly turnover, the reference period for businesses established:

- before 26th December 2019 is from 1st January (or when the business commenced) to 31st December 2019;
- between 26th December 2019 and 9th March 2020, is from 26th December 2019 (or when the business commenced) to 15th March 2020; and
- between 10th March 2020 and 26th August 2020, is from 10th March 2020 (or when the business commenced) to 31st August 2020.

The claimant must also be able to demonstrate that the business:

- has complied with obligations in relation to registering and accounting for VAT;
- is actively trading and intends to continue to do so; and
- is not eligible to make a claim for the Covid Restrictions Support Scheme (CRSS) for any week that includes 1st September 2021.

THE MONTHLY NEWSLETTER



isme.ie

