

SPRING 2023

Volume 1
Issue 20

THE **b**ISME

THE BUSINESS OF IRISH SMEs

Delivering unique & authentic visitor experiences

Nuala Mulqueeney, Managing Director,
Aillwee Burren Experience discusses
her sustainable & regenerative tourism
journey

The **b** Issue

Hybrid working connectivity & employee
satisfaction

The **b** Insight

SCARP explained

HR Focus

Statutory Sick Pay FAQs

Marketing Focus

Top tips for smarter marketing

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ISME
Irish SME Association

17 Kildare Street,
Dublin 2, Ireland.
Phone : (01) 662 2755
E-mail: info@isme.ie
Web: isme.ie

Published by ISME

Editorial: maeve@isme.ie
Design: ciara@isme.ie
Advertising: marketing@isme.ie

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Business costs remain a significant issue...

Hello readers,

As this is my first “broadcast” of 2023, I’ll wish everyone a Happy and Prosperous New Year!

I confess to finding it difficult to read the economic tea leaves in the spring of 2023. This time last year we were looking at the final ending of pandemic restrictions, the return of normal custom in goods, services and hospitality, and a gentle increase of ECB interest rates. Of course the world changed with the start of the Ukraine war, we saw soaring energy and commodity prices, and [ECB rates](#) have been rapidly bumped up to suppress inflation. As I write, it does appear that inflation is moderating, with [Eurostat](#) putting our 2022 inflation rate at 8.2%, however “core” inflation is expected to remain high. [Department of Finance Estimates](#) forecast an overall inflation rate of 7.1% for 2023, with core inflation (i.e. excluding energy and unprocessed food) of 4.6%. It would be prudent for you to plan that into your budgeting for this year.

Business costs will remain a significant issue for the foreseeable future. The 8% rise in the [National Minimum Wage on 1st January](#) will have a knock-on effect on most wage packets below €30,000. [Statutory Sick Pay](#) (SSP) of three days is now an entitlement since 1st January, and we recommend that businesses should look at a budgeted provision of 0.5% to 1% of payroll to cover the cost of SSP and the new [St. Brigid’s Day Bank Holiday](#) which falls on the first Monday in every February.

Ireland has now overtaken Denmark as the most expensive economy in the EU according to [Eurostat Prices](#). This is not an achievement to be proud of, high consumer prices drive wage demands. Ireland’s competitiveness demands that we tackle rising prices for consumers and businesses. And with employment costs on the up, service businesses in particular will be under pressure this year. We have therefore called for Ireland’s “second reduced” rate of 9% to be fixed as [Ireland’s reduced rate of VAT](#) on a permanent basis.



Neil McDonnell, Chief Executive, ISME

ISME has sought the establishment of a state agency dedicated to the development and scaling of SMEs for a number of years. In the [Enterprise White Paper](#) published last December, Government announced that Local Enterprise Offices (LEOs) would take on this responsibility for companies with 10 to 50 employees. We in ISME are concerned that the LEO network lacks the capacity to look after the 17,000 businesses that fall into this demography. Members have also expressed concern to us about this proposal, as well as disclosing reservations about discussing business plans with what is also the local planning authority. We will watch developments closely.

A greater concern for us in ISME is that of the ever-increasing gap between our “domestic economy” of Irish SMEs and the “multinational economy” of large, mostly US, corporations based here. Our 2021 GNI* (an accurate indicator of domestic activity) was €234bn, while our [GDP for 2021](#) was €426bn. It is likely that, when the 2022 figures are released by the CSO, our GDP will be at least double the GNI* figure. In simple terms, this means that multinational activity in Ireland is bigger than the entire domestic economy.

This of course brings lots of corporation tax to the Exchequer, and lots of high-wage jobs to the economy. But it also comes at a cost of having to expand the capacity of the economy to accommodate it. We see this playing out in the lack of affordable accommodation, and in SMEs not being able to afford the wage expectations of employees. Whether this is sustainable in the long term remains to be seen. This is another area we will keep a close eye on your behalf.

Don’t forget - your views are always welcome in HQ, so feel free to drop us a line on this or any other area of Government enterprise policy.

Neil McDonnell
ISME CEO

Looking to save on business energy costs?

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Reduce your use.

Sign up at seai.ie/energyacademy

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Register online

USEFUL EVENTS FOR SMES

National Sustainability Summit,
Thursday, 23rd February,
8.00am–5.00pm
Leopardstown Racecourse, Dublin,
Book [here](#).

The Spiders Digital Awards,
Friday, 3rd March,
The Mansion House, Dublin,
Book [here](#).

Women in STEM Summit 2023,
Wednesday, 15th March,
7.30am–3.30pm,
Croke Park, Dublin,
Book [here](#).

National Construction Summit,
Tuesday, 21st March,
9.00am–4.00pm
Sports Ireland Campus, Blanchardstown, Dublin,
Register [here](#).

Biz Expo,
Thursday, 23rd March,
9.00am–6.00pm,
Thomond Park, Limerick,
Book [here](#).

SEAI Energy Show, Wednesday
Thursday & Friday, 29th–30th March
9.00am–6.00pm,
RDS, Dublin,
Details [here](#).

Irish Association of Pension Funds Spring Conference,
30th March,
8.30am–12.30pm
Convention Centre Dublin,
Book [here](#).

Energy Support

ISME has created an Energy section on the website with information, updates and advice to help your business during the cost of energy crisis and useful advice and supports from the SEAI. You can view [here](#).



Temporary Business Energy Support Scheme (TBESS)

The [TBESS](#) will assist businesses with their electricity or natural gas (energy) costs during the winter months. The scheme will be open to businesses that:

- are tax compliant
- carry on a Case I trade or Case II profession (including certain charities and approved sporting bodies in relation to certain income)

and

- have experienced a significant increase of 50% or more in their natural gas and electricity average unit price between the relevant bill period in 2022 and the corresponding reference period in 2021

Revenue will administer the scheme, which is being designed to be compliant with the European Union (EU) State Aid Temporary Crisis Framework. This means that EU Commission approval will be required for the scheme before any payments can be made to businesses.

A claim period is a calendar month from September 2022 to February 2023. A reference period is the corresponding calendar month in the previous year. For example, September 2021 is the reference period for the September 2022 claim period.

To apply for the TBESS, claims must be made through Revenue's Online Services (ROS), following these steps:

1. [Login](#) or [Register](#) for ROS
2. Then register for the TBESS
3. Complete a claim in respect of a claim period

When registering for the TBESS, the business is asked to acknowledge a request to take steps to understand and reduce its energy use by completing the Climate Toolkit 4 Business. The completion of the Climate Toolkit 4 Business is not a legal requirement and will have no impact on the assessment of a business' eligibility for the TBESS.

Information on the scheme is available from Revenue [here](#) and read the guidelines [here](#).



Climate Toolkit 4 Business

Climate change is here, and its effects are devastating. We urgently need to adapt in order to reduce our contribution to greenhouse gas emissions (GHGs) and prepare for a better future. Small businesses have a big part to play. From the products we purchase, to the energy we use, and services we require, there are many ways to make a difference.

The Irish Government have developed a **Climate Toolkit 4 Business** that provides practical and cost-effective actions that every business can take to support this transformation and build resilience.

Building sustainability into your business is critical because:

- **It matters to your customers.** Customers are looking for providers that are sustainable. You add value to your product or service by reducing its carbon impact. Customers value transparency: robustly measuring and demonstrating your emissions is good business practice.
- **It matters to your staff.** Attracting and retaining talent depends on matching their values and expectations. Being a sustainable, environmentally conscious employer will motivate and engage your teams, while developing the skills and knowledge your company needs.
- **It can help your 'bottom line'.** Efficiency in how your business uses material and energy resources is important. Making your business more resource efficient or providing new sustainable products or services can be cost-efficient and profitable too.
- **It makes your business more resilient.** Long-term business success depends on adapting to market changes. The transition to low carbon will shape our economy in the next decade. Preparing now to thrive in this transition gives you a competitive advantage.

Learn more about climate change and how you can be involved [here](#).

Starting your Energy Efficiency Journey

There are a number of government supports and resources available to help businesses mitigate the impact of energy price rises and become more energy efficient - whether you are beginning your journey to sustainability or at an advanced stage, find out more [here](#).

The SBCI Energy Efficiency Loan Scheme

To help Irish SMEs increase their energy efficiency, reduce their energy bills and transition to more sustainable business models in the long-term, the Strategic Banking Corporation of Ireland (SBCI) has launched the [Energy Efficiency Loan Scheme \(EELS\)](#).

By allowing borrowers to benefit from reduced interest rates and finance amounts ranging from €10,000 to €150,000 over terms of up to 10 years, the Scheme aims at improving businesses' sustainability and increasing investments in energy-efficient equipment, such as heat pumps, solar panels, LED lighting, chillers and fluid coolers, commercial appliances, electric vehicle charging points and other energy-saving technology.

To be eligible for funding, the energy-saving equipment must be listed on the [Sustainable Authority of Ireland \(SAI\) "Triple E Register for Products"](#).

The Energy Efficiency Loan Scheme is available until the end of December 2023. More details are available on the [SBCI website](#).



The first phase of the Personal Injuries Resolution Board Act 2022 to commence

Minister of State Dara Calleary TD has signed the order to commence the first phase of provisions of the Personal Injuries Resolution Board Act 2022 which came into operation on 13th February 2023. Minister Calleary commented

"This Government has prioritised and delivered insurance reform. While we are beginning to see the impact of this reform on motor insurance prices, it is time for the benefits to be realised in employer and public liability business lines. The PIRB Act will encourage more claimants and respondents to avail of an enhanced personal injuries resolution service, reducing the need to go to court and reducing the cost of personal injury claims."

The commencement order means that from 13th February 2023:

- Where a claim proceeds to litigation a PIAB assessment that has been accepted by a respondent will have the status of an offer of tender payment. This means where the court award is not greater than the value of the PIAB assessment, the claimant will not recover their costs and will generally be liable for the respondent's costs as well.
- PIAB will have additional time to assess claims where an injury is yet to settle rather than releasing to litigation, and will also assess claims of a wholly psychological nature.
- It will be an offence to supply false information to PIAB who is empowered to disclose information to an Garda Síochána.
- PIAB will deepen its research, analysis, and information awareness roles.

Full details available [here](#).

Public consultation on the Corporate Sustainability Reporting Directive

The Department of Enterprise, Trade and Employment is seeking the views of stakeholders and interested parties on the Member State options contained within the Corporate Sustainability Reporting Directive (EU) 2022/2464, ahead of its transposition into Irish law.

The Corporate Sustainability Reporting Directive (CSRD) arises from the European Green Deal's climate change action objectives, to further enhance the disclosure by companies on climate and environmental data. The Directive expands the scope of the existing rules for non-financial reporting by very large companies and public-interest entities to large companies, large public-interest entities, and listed SMEs (excluding micros) on a main EU stock market. It introduces mandatory reporting standards developed by EFRAG (European Financial Reporting Advisory Group).

Companies in scope will be required to report annually in their management/directors' report on environmental, social and governance (ESG) and human rights matters according to the EU mandatory standards to be known as the European Sustainability Reporting Standards. Sustainability information will be subject to a limited assurance (audit) until the adoption of reasonable assurance standards by the Commission in 2028. Ireland and other Member States now have 18 months to transpose the Directive, that is, July 2024. You can read the directive document [here](#).

Views from stakeholders and interested parties are requested no later than 5pm on Thursday, 9th March 2023. Submissions should be marked Corporate Sustainability Reporting Directive and emailed to CSRD@enterprise.gov.ie.



Applications open for the .IE Digital Town Awards

For businesses, towns and communities across Ireland, it's time to enter the .IE Digital Town Awards 2023, which celebrate the digital achievements of local towns and citizens across the country.

There is a total prize fund of €100,000 across a range of categories for town projects that include a digital element. These projects could be in areas such as sustainability, agri-tech, digital tourism, community, education, and digital business. Entry to the Awards is free, applications close at 5pm on Friday 3rd March 2023. Enter [here](#) now.



Oonagh McCutcheon, National Director, .IE Digital Town Programme; Sinéad Bryan, Managing Director, Vodafone Business; and Minister of State for Employment Affairs and Retail Business, Neale Richmond

Delivering unique & authentic visitor experiences

Nuala Mulqueeney, Managing Director, Aillwee Burren Experience

Talk us through your career and what has led you to this point?

After completing my BA degree in English, Sociology and Politics at the University Of Galway, my postgraduate studies in Business and Tourism took me to the University of Limerick. Realistically, the writing was on the wall that I would return to the family business though I did give some consideration to a career in banking!

I loved working across all departments at Aillwee from a young age so moving into a managerial role in 1995, was a natural stepping stone for me, encouraged by senior management. I spent most of the next twenty years working in the daily, varied operations of Aillwee Burren Experience, then onto Sales and Marketing. I filled the role of Acting Managing Director in May 2019, following the sudden death of my business partner, Nicholas. Facilitated by Fáilte Ireland and the Irish Management Institute, I completed a Strategic Tourism Business Management Course and have carried out the role of Managing Director since March 2021.

What do you enjoy about your work?

Any role in the Tourism Industry provides so much in terms of job enjoyment, variety, and diversity. The same goes for the work I do as MD of Aillwee Burren Experience. No day is the same, for example I can find myself underground mentoring our guiding team or learning about our recently installed video projection equipment. I can then appear overground to work on advertising and promotional campaigns depending on the time of the year.

A lot of my time is spent representing Aillwee and all the team here in The Burren. I absolutely adore this part of the world, having been lucky enough to grow up here. Now, my husband James and I provide a similar upbringing for our own children. To find myself responsible for the efficient and successful running of our almost 50-year-old family business in a regenerative and sustainable way in my beloved tourism industry, is an absolute privilege.

Tell us about Aillwee Burren Experience?

We are a family owned and operated day visitor attraction, situated in the heart of The Burren in North County Clare with welcome, entertainment and education at our core. We first began guided tours through Aillwee Cave, sharing the Burren underground with our visitors, in 1976. We steadily grew to include Traditional Farmhouse Burren Gold Cheesemaking at our Farm Shop in 1985; Santa made his first annual pilgrimage to meet with lucky families in his secretive underground Aillwee Workshop in 2000; and 2008 saw us establish one of Ireland's largest collections of Raptors at our purpose-built Birds of Prey Centre. Today, our newly branded Aillwee Burren Experience is just that – a destination attraction that shares authentic, immersive, fun and educational Burren Experiences with all who visit.



Some of the Aillwee Burren Experience team

What plans and opportunities do you see for Aillwee Burren Experience over the next few years?

We are always looking at developing experiences that allow visitors to explore and enjoy our unique over and underground landscape. We are currently in the throes of a two-million-euro capital investment project across the Aillwee site. So far, we have completed an entire show cave relight, immersive cave tour reimaging, infrastructure upgrade and Birds of Prey Centre rebuild.

The opportunities now lie in ensuring both our national and international markets are aware of what Aillwee and The Burren Region has to offer as a unique, sustainable, eco-tourism destination. We do this by actively engaging with our tourism colleagues to market the destination together and from within. Aillwee is a proud member of the Burren Ecotourism Network, a group of over 60 tourism businesses, all connected by a desire to deliver sustainable and regenerative tourism not only to our visitors but also to those who live and work in the industry and region.

How important is the local community and their support to your business?

Without the support of our local community we wouldn't have a business! I sometimes describe Aillwee as a tree sown almost 50 years ago, that continues to flourish fed by its intricate, but almost invisible, deep root system continually being nourished from where it is situated. Throughout my career, for example, I have been lucky enough to work alongside grannys, mothers and now granddaughters of the same families from the area. We continue to maintain vital relationships with our local farming neighbours, artisan food and craft producers, shops, schools, sporting clubs, senior citizens groups - the list goes on and on! Caring for the continuation of local community support is a lifeline for our business. This symbiotic relationship between business and community is sustainability and regeneration in action every day, every year



Aillwee Burren Experience receives Great Place to Work Certification in 2022

“

...to stand out we need to be authentic and unique in everything we do.

The tourism/leisure market is very competitive, in your opinion what makes a brand/product stand out in this busy space?

Brand or product uniqueness and authenticity are absolute necessities when delivering destination experiences for visitors. Whether it is while guiding our visitors underground, exploring the dried up river cave system, inviting someone to taste and chat about our variations of aged Burren Gold Gouda Cheese or while demonstrating the diverse Raptor species and their differing characteristics during an interactive flying display, our job is to share the facts, processes and deliver an experience in an atmosphere that is genuinely welcoming, informative, and inclusive. Seeing our visitors, from home and abroad, return time and time again to see 'what ye've been up to or 'what's new', hearing visitors refer us to others or introducing the next generation of young visitor to Aillwee is very satisfying. It reaffirms for me that, to stand out, we need to be authentic and unique in everything we do.

Recent years have been very difficult for the Irish business community - how has this impacted your business?

There is no doubt that the last few years have been challenging - did I ever, in my wildest dreams, think that we would be closing Aillwee in the week of St Patrick's day 2020, a week when, normally, we would be going up a gear operationally? While closed, I made a firm decision that we would critically examine everything we offered our visitors and how we were offering it, operationally and in terms of what is costing the business. If anything, looking back I feel the last couple of years have allowed us time to pull up our socks, financially speaking. This analysis have resulted in us being more proactive, strategic and cost effective while not compromising on the experiences and products we offer to and share with visitors to Aillwee Burren Experience. I call these our Covid Silver Linings!

From your experience, what are the major business challenges you have overcome?

While the recent past has certainly put us through our paces, looking back there were so many, with varying outcomes. The arrival of Sunday shopping in Ireland in 1990s sent us into a worrying spin. The Sunday Drive or Day Out, a normally predictably busy day for Aillwee, was under threat as we had to compete with shopping as an activity very much moving into the leisure industry...but we have survived!

Another example was the arrival of affordable air travel. This felt initially like a threat but actually it turned out in our favour. While our loyal, domestic market certainly were having heads turned with the lure of interesting and warm weekend destinations on the Continent, we were also now welcoming mainland European travellers from all walks of life and, most importantly, during traditionally 'out of season' months of the year. We quickly shape-shifted and now, are very proud that we offer year-round careers to our employees in an area and industry that may be sometimes perceived as transient and seasonal.

Challenges are how you approach them, and I firmly believe that there are always positive learnings to be gained and insights to be taken on board and adapted to your own business.

Do you have a business mentor? What business advice helped you?

While not the traditional business mentor per se, created during the initial Covid lockdown period, I became a member of an inspiring, experienced and straight talking group of tourism business owners, tour guides, industry consultants, travel advisors, tour operators called The Tourism Space Huddle. Here, I have been mentored, advised, and encouraged to critically examine what is and isn't working, both in business and personally. I have learned the benefits of

true, invested collaboration, that being your authentic self, wins business and if you write down your business goals, reviewed and visioned frequently, you will achieve them - even if that means a daily chant!!



Challenges are how you approach them.... there are always positive learnings to be gained and insights to be taken on board and adapted to your own business.

Passion, planning, and people are the three 'Ps' that many business owners attribute their success to. Would you agree and what else makes a business successful?

Yes I would agree with the three 'Ps' to successful business. While I would rearrange them to People, Passion and Planning in terms of importance, there still remains the tricky part of continually juggling each, and knowing when to draw on which and in what manner and for what benefit. I also would include another 'P' as essential, bouncing alongside and in conjunction with one, some or all of the above and that is, of course.....Patience!



Discover a Cave Tour, Birds of Prey & Cheesemaking all in one Multi Award-winning destination at Aillwee.

Explore Aillwee when visiting the Burren and unlock many secrets through unique underground and overground Experiences. Be educated, engaged and entertained at Aillwee Burren Experience!

Accompany the guides to the surprising Aillwee Burren underworld, unlocking an intriguing, timeless story. Closely appreciate the silent and majestic Birds of Prey. Daily interactive Flying Displays reveal varied Raptor species that delight and excite.

The Farm Shop is a 'Hidden Gem'. Watch traditional, farmhouse cheese been using sustainable methods in creating the unique Award-Winning Burren Gold Cheese. For the Adventurer, Foodie and Explorer in you, discover it all at Aillwee Burren Experience.

Visit www.aillweeburrenexperience.ie & get your #aillwee_adventure underway today



Visit www.aillweeburrenexperience.ie, enter the code **ISME10**, receive 10% off your booking

How businesses can (and should) invest in making this Emerald Isle greener

Ian Hawkins, Head of Content, Swoop

Investing in reducing the environmental footprint of your business could unlock further investment and opportunities.

Ireland ranks 10th out of 14 comparable EU countries on the UN Sustainable Development Goals. So businesses have an important role to play in helping Ireland achieve its objectives on responsible consumption and production - but there is help available.

With the volatile cost of energy making headlines over the last year, many businesses have invested in solar panels to reduce their bills. Others have invested in energy-saving equipment to make sure that the energy they do use is used wisely.

There are loans available for saving or self-generating energy, though lenders are also keen to help businesses make investments across a range of environmentally-friendly measures. Could your business benefit from retro-fitting low-energy LED lighting? If it is time to replace a vehicle, now could be an excellent time to electrify your fleet. There are dozens of projects which could qualify for funding.

Andrea Reynolds, CEO and Founder at Swoop, the Irish founded business funding platform, says that making a business more energy efficient is a great step for a company to take:

"We know that energy prices are coming back down after last year's highs, but volatility may be here to stay. With cash flow the number one issue affecting businesses, an unexpected large energy bill could derail your financial plans. There is a real appetite for funding green projects."

Being more environmentally conscious is good for businesses as consumers seek out companies with a light environmental footprint. Greener businesses also find it easier to secure funding for projects and find investment, particularly from overseas, as funding bodies are incentivised to favour greener businesses.

The best known of these schemes are offering highly competitive terms for businesses that wish to go green, with terms of up to ten years to help organisations reach their environmental goals.



Andrea says that such schemes are a direct result of the Irish government's determination to shake off the country's image for dragging its heels over the environmental issue:

"We know that Irish people are environmentally conscious. The UN Sustainable Development Goals are an ambitious challenge for countries to reduce their impact on the climate. Businesses that put the environment on the agenda will find that they are at the front of the queue when it comes to attention and further funding for their wider expansion plans."

The good news here is that if other businesses in Ireland are slow to take up more environmentally friendly practices, it is easier to take a lead and stand out in your industry. There is good PR in going green.

There are more green-oriented funds coming onto the market throughout 2023: the trick for businesses is to know where to look for them and to have a good understanding of which projects can attract funding at the beginning of the planning process and not leave it until the end to find out a business doesn't qualify for the finance they need.

The [ISME Finance Finder](https://isme.ie/finance-finder) makes accessing funding fast and straightforward on its easy-to-use platform. Signing up takes moments and gives you access to a full range of borrowing and equity funding. Start your journey with a consultation and find out where your business could invest for the future by visiting isme.ie/finance-finder.

Statutory Sick Pay FAQs

Now that the nation is a month into this new Statutory Sick Pay Employment Legislation, we at ISME have compiled the most Frequently Asked Questions we have received from our Members to date. Please keep in mind that SSP is new to everyone and we are navigating this new statutory working practice together so questions as to how best to proceed are always welcome by the HR Team.

The entitlement to paid sick leave is being phased in over the next 4 years as follows:

- 2023 - 3 days covered
- 2024 - 5 days covered
- 2025 - 7 days covered
- 2026 - 10 days covered

SSP Sick days can be taken as consecutive days or non-consecutive days. The sick pay year is the calendar year, so it runs from 1st January to 31st December.

Frequently Asked Questions

Is it a legal requirement to have a sick pay policy outlining the SSP or is following the legislation sufficient?

No, SSP does not necessarily have to be called out in a sick pay policy, however, employers must notify employees of their entitlements under the Act so that the employee can claim SSP when/if an absence arises.

Once we receive a certificate from an employee, do we automatically pay sick leave (up to three days this year) or do they need to notify us that they want it paid? Is it as simple as a doctor cert or are more forms required?

These are common questions as it is not clear in the Act. As per the Act, the employee must be working at least 13 weeks with the employer and be certified by a GP as unable to work. Therefore, the advice would be to confirm with the employee if they wish to avail of their SSP on this occasion on receipt of the GP certificate.

Records of statutory sick leave must be kept by the employer for a period of four years. For each such employee, this is to include the amount of service by the employee, the dates and times of statutory sick leave and the rate of payment made.

The introduction of a SSP Form is to be placed on the employee's file for record and kept for 4 years.

ISME has collated two forms to assist you which can be found in the Members Area of isme.ie:

- SSP Form
- Return to Work Form (including SSP Record)

How does an employer treat a partial day, i.e. an employee goes home sick during the day?

The entire day is treated as a sick day.

Are part-time employees entitled to the 3 days SSL or is it pro-rated to their hours worked?

Part-time employees are entitled to the 3 SSP days. It is not pro-rated.

Is 70%/€110 inclusive of any additional allowances e.g. shift or is it based on base pay?

Currently as drafted, SSP is to be based on an employee's "normal" pay i.e. what they are contractually entitled to or what they would otherwise have earned that day had they not gone out sick.

If any employee is currently out on Long Term sick leave and does not envisage returning to work for another 2 months, should the company pay the statutory sick leave of 3 days in January in 2023?

Yes, provided they submit a medical certificate to cover day 1 of their absence.

What happens when an employee changes their employer during the course of the year?

Provided the new employee has 13 weeks service and has furnished the employer with a medical cert covering the first day of their absence, then as per Guidelines the obligation for the employer is to allow them to claim SSP. However it is worth noting that the Act does not explicitly state how to handle this scenario.

Can an employer specify a timeframe for an employee to produce a medical cert?

The medical cert should cover day 1 of the employee's absence. Given the practicalities of being sick and being able to attend a doctor, employers should allow employees a reasonable amount of time to obtain a medical certificate.

Our suggestion is that a medical certificate is provided to the company within 5 days of the employee's first day of absence. However, depending on when the sick leave is taken, it may mean that the employee will not be paid for the sick leave until the following payroll run if the medical certificate is not received in time.

If our current policy is that the first 3 days are unpaid but paid out after that time - can we kick in our current Sick Pay Policy after the 3 SSP days with the next 3 unpaid then paid again?

Yes, once the 3 SSP days are met in 2023, the company can invoke its own policy and requirements thereafter as it wishes.

If an employee has already used all their discretionary sick pay, are they also entitled to these statutory sick leave days at 70%? This is on the basis that the Company Sick Pay Scheme is more beneficial than SSP?

The SSP applies from 1st January 2023. Employers need to pay the first 3 days in 2023 as SSP once the employee has 13 weeks service and has provided a medical certificate. The company can choose to incorporate SSP into its own CSP policy if it wishes. SSP should always be considered as taken first, and thereafter discretionary sick pay.

Our sick pay scheme (10 days full pay per calendar year) kicks in when probation is passed at 6 months. Will we need to pay the 3 days after 13 weeks or can we rely on our own policy as it is much better?

You will need to amend your policy. The 3 SSP days will still need to be paid and should only be subject to eligibility requirements as set out in the Act. Completion of an employee's probation and will only be applicable for days in addition to the SSP.

ISME Members can access documents that relate to SSP and other HR issues in ISME Members Area or contact hr@isme.ie



- Get expert advice from our HR Team across all employer issues
- Keep up to date with Irish & EU legislation amendments and directives
- Access contracts, guides, templates and more

Through ISME Membership

To find out more email Membership@isme.ie or **click here**

Click here to join.

Hybrid Workers struggling the most in not so connected Irish workplace

Crystel Rynne, COO, HRLocker



Irish businesses are at risk of losing top talent, due to poorly connected workplaces, a survey by leading HR software platform, [HRLocker](#), has revealed.

*This survey of 600 full-time employees was carried out in January 2023 to better understand employee sentiment to the digitally enabled, connected workplace. In a connected workplace all assets, operations and tech tools are integrated, enabling employees, regardless of location, to communicate and collaborate and do their job effectively.

The survey shows that while employee satisfaction is high (72%), major issues have the potential to negatively impact organisations, if not addressed.

In a connected workplace, employees (no matter where they are located), assets and business services are all centralised in one platform. This includes all the components necessary for an organisation to organise, implement, and manage the services offered to customers and employees.

Of these challenges, passive management presents the greatest risk. A whopping 62% of employees reported that their managers didn't listen to them and failed to provide adequate feedback to enable them to perform effectively in their jobs. Interestingly, negative sentiment was highest among hybrid (80%), compared to remote workers (66%) and those in-office (40%). One in three (32%) employees reported feeling isolated in the workplace. Again, the issue is significantly higher among hybrid workers (48%).

Reasons to be positive

In spite of this, overall employee satisfaction is high. Greater work/ life balance (64%) tops the list of positive drivers for all employees. Amongst in-office workers, 60% claimed an improvement in their work/life balance. Just 3% and 9% percent lower than remote workers and hybrid workers, respectively.

Digitalisation also ranked high amongst employees, with 60% stating it had contributed to their positive work experience.

Among those who cited the adoption of software and applications as a positive, the most popular reasons given are that it has reduced admin (58%), improved communication (56%) and enabled greater autonomy (43%), by enabling them to better manage their working hours. However, a notable proportion of employees also expressed feeling overwhelmed by the amount of new tech (30%).

Crystel Rynne, COO at HRLocker, comments

"Technology is enabling us to do so much more, but it can't fix or replace the fundamentals of people management. Good communication between employers and employees is still critical to engender connection, alignment and engagement."

She continues,

"Our research shows that the majority of Irish workers, who now do some form of hybrid working, are caught in a type of working limbo, neither fully benefiting from the perks of remote or in-office working. For many of these people, the connected workplace is not working and when people are not happy in their jobs, they tend to vote with their feet. There is an onus on managers to actively listen to and engage with those splitting their working life between office and home."

In January 2023, HRLocker announced the completion of €2million fundraising round to expand its business beyond Ireland and the UK, bringing its HR software platform to a wider market, enabling SMEs to seamlessly manage their teams whether they're fully remote, hybrid or in-office. To find out more visit [hrlocker.ie](#).

HRLocker offer ISME members 15% discount on their Annual License Fee, find out more [here](#).

*The survey was conducted between 4th and 13th January. Respondents all work in the Republic of Ireland, though gender and location were not disclosed. Of those surveyed 120 identified as full-time remote, 320 as full-time hybrid, and 110 as full-time in office.

Managing your energy usage & costs

2022 brought extreme energy price impacts which are continuing to present huge challenges to businesses. SEAI have prepared steps you can take right now to reduce your heating, lighting, electricity and manufacturing costs.

Heating

- Reduce temperature setpoints so the heating turns off when temperature reaches 19 degrees. Set your AC to come on at 24 degrees or higher

Lighting

- Ensure lights are switched off when not needed and consider installing motion sensors in infrequently used areas such as storerooms, toilets, and corridors to prevent lights being left on unnecessarily.

Electricity

- Ensure you are on the best electricity tariff available. Look at how much electricity you use on average and compare the tariffs available from suppliers.

Manufacturing

- Check for and activate eco-mode on equipment so that anything that's idle after 10 minutes goes into standby mode and use a blank screensaver on computers and laptops.

For further steps on how your business can reduce your use please visit [here](#).

CO2 Emissions

SEAI's annual analysis of Energy in Ireland has reported that Ireland's energy-related CO2 emissions increased by 5.4% in 2021. Emissions are returning to pre-Covid levels of 2019, and further increases are anticipated based on initial data for 2022. Looking to 2023, there are many measures we need to take to reduce our CO2 emissions, and these actions are now more urgent than ever.

We recommend that businesses take a step-by-step approach to energy efficiency as follows:

- 1. Understand your energy use**, and our Energy Academy is the perfect resource for that.
- 2. Develop an energy action plan**, which is where our "Introduction to Energy Management" workshop comes in handy.
- 3. Complete an energy audit**, so if you're spending more than €10,000 a year on energy you can avail of a €2,000 voucher through our Support Scheme for Energy Audits.
- 4. Invest in energy efficiency and renewable measures** for which grants may be available.
- 5. Continue to monitor, track and report on your energy use**, using the tools and techniques acquired in energy management training.

SEAI Supports

[The SEAI Energy Academy](#) is an online e-learning platform designed to help businesses lower their energy bills by as much as 10% through shared awareness of energy efficiency and behaviour change. It's the first step for any business starting their energy efficiency journey. Upskilling your team on energy in the workplace helps to create a common understanding of why energy efficiency is important and what you can do today to make a difference. To join the SEAI Energy Academy click [here](#).

An energy action plan will help you to improve your business's energy performance through basic techniques and steps. SEAI's Introduction to Energy Management workshop will teach you how to develop and implement an effective energy action plan. These sessions, run by experienced trainers, will help you:

- Understand and commit to energy management.
- Create an energy action plan outlining your business's energy targets
- Take action and start reducing your energy use
- Review your performance and results

Sign up to Introduction to Energy Management workshop [here](#).



SEAI is further encouraging Irish SMEs to take control of their energy use with the [Support Scheme for Energy Audits \(SSEA\)](#). The scheme provides eligible businesses with a €2,000 voucher to cover the cost of an energy audit. An energy audit identifies tailored energy saving opportunities that can save businesses up to 30% on their energy bills and help to reduce their climate impact. The audit also assesses whether renewable energy technologies are a viable option for their business.

To find out more about the SEAI Support Scheme for Energy Audits and to apply visit click [here](#).

Always get advice from a registered professional. Before you commit to purchasing and installing upgrades or investments, check [here](#) if there is an SEAI grant available.

SEAI run a series of SME Briefings throughout the year that look at how your business can save money and energy this year. The business team at SEAI will be live online to take you through education supports, energy audit voucher and grant supports for businesses who want to save energy and reduce their bills. You will also learn about how you can fund your renewable energy transition. Attendees will then have the opportunity to ask our experts any questions they may have. See the Online Briefings [here](#).

Marketing in a downturn: How to keep your business moving

Lissa McPhillips, Founder,

The current economic downturn has caused many businesses to reduce their costs and rethink their marketing strategies. Many owners have opted to minimise or even eliminate their marketing activities altogether. But this can be a mistake. In this article, I'll discuss why and provide you with five tips to help you move to Smarter Marketing.

Short-term gains, long-term losses

While it may seem like a good idea to slash your marketing costs right away, this could lead to long-term losses. When you're not actively promoting your business, customers may assume you've gone out of business or forget about you because you're no longer in the conversation. This can create doubts in their minds, making it harder for you to regain their trust.

What if your competition doesn't change its approach?

When you reduce your marketing efforts, it's important to consider how this will affect your market share. If your competitors don't change their approach, they may take advantage of the situation and win more customers. They will be perceived as the stronger business, which could put you at a disadvantage.

Your business goals will be affected

Your marketing activities play a key role in helping you reach your business goals. Without these activities, you may struggle to reach the targets you've set yourself for the year.



Recognising that some cost reduction is inescapable, I am advocating a move to Smarter Marketing.

Get the most out of your marketing activities without breaking the bank

Here are five tips to help you adopt a new approach to your marketing:

1. Revisit your goals and budgets

Take some time to assess the current state of your business and review your revenue and customer acquisition targets. Consider shifting your sales priorities and work out how much you can realistically allocate to your marketing budget.

2. Review all marketing activities

Make a list of all your activities and calculate their return on investment. This will help you identify which activities are performing well and where you should focus your efforts. Similarly, review your sales channels to pinpoint which are most effective and could be further improved with intentional investment.

3. Understand your buyers

Markets are constantly changing, so it's important to stay up to date with what your buyers are looking for. Adapt your messaging to reflect their needs and make their lives easier by providing the solutions they seek.

4. Focus on your existing client base

It's several times more expensive to convert a new customer than to sell to an existing one, so focus on maximising opportunities for cross-selling and upselling. Nurture your existing clients and look for ways to safeguard contract renewals.

5. Invest in your sales funnel

If you've already attracted potential customers, focus on moving them through your sales funnel. Use targeted marketing to keep them interested and engaged.

I hope this short article has helped you reassess the importance of marketing and how by making smarter marketing decisions, you can get the most out of your activities with a reduced budget.

Lissa is the founder of Dynamic Marketing, a marketing consultancy business based in Wicklow Town. To find out more visit www.dynamicmarketing.ie



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Corporate Enforcement Authority

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- your duties and obligations as a company director;
- your rights as a company member/shareholder;
- how to submit a complaint, expression of concern or protected disclosure to us; and
- upcoming career opportunities with us.



www.cea.gov.ie

info@cea.gov.ie

**PROMOTING HIGH STANDARDS OF CORPORATE BEHAVIOUR
THROUGH THE ENFORCEMENT OF COMPANY LAW**

Helping SMEs to manage health and safety in the workplace

Dr Joan Cahill & Olamide Taiwo, Occupational Health,
Health and Safety Authority

Supporting Employers to Safeguard Employee Health and Safety

The vision of the Health and Safety Authority (HSA) is to ensure healthy, safe, and productive lives and enterprises. In the longer term, we want to realise a safe and healthy working life for people in Ireland and to foster an environment where businesses can grow and prosper. We want to ensure that providers of services and products are accredited thereby enhancing the confidence of their customers and clients.

SMEs is a cornerstone of the European and Irish economy. Currently there are nearly 275,000 SMEs in Ireland, creating employment for over 1 million people with 50% of these businesses employing fewer than 50 employees ([CSO, 2020](#)). Ensuring a safe place of work is central to business success. In a recent survey of Irish businesses, 90% agreed that “effective management of health and safety contributes to business success” REDC (HSA Consumer Poll, 2022).

Effective management of hazards and hazard potentials can minimise the possibility of these occurring and the impact of workplace incidents and accidents. When an accident occurs, it can have a significant impact on the bottom line of business with the average workplace accident injury costing €18,699 ([Personal Injuries Assessment Board, 2022](#)). In 2019, there were 9,358 total reported non-fatal work-related injuries reported to the HSA 2020, there were 7,417 (i.e., a reduction of 20.7%) ([Health and Safety Authority, 2022](#)). The most common triggers for non-fatal incidents in Irish workplaces in 2021 were **manual handling** (2,229) and **slipping and falling** (1,898).

Free Resources available to manage Health, Safety and Welfare

To promote health and safety and create better awareness of health and safety requirements for Irish businesses, the HSA has developed a range of free online resources that are easy to use:

BeSMART.ie

BeSMART.ie or the ‘Business Electronic Safety Management and Risk Assessment Tool’ was developed to empower employers to comply with the key requirements of health and safety legislation to have:

- An up-to-date safety statement, and
- Risk assessments based on hazards identified that could cause harm.

Since BeSMART.ie was launched in 2011, it has achieved the following key milestones:

- Over 95,000 users
- Over 84,000 completed safety statements and risk assessments for business
- 330 available business types covering services, industry, distribution, health, construction, and agribusiness.

Having an up-to-date safety statement including risk assessments is the cornerstone of health and safety legislation and good management. During an HSA inspection or in the aftermath of a serious accident, this is nearly always the first documentation that you will be asked for.

It is vital that your safety statement and risk assessments reflect what is happening in your workplace and that they are updated at least on an annual basis or when new hazards are introduced or identified in the workplace.

The safety statement and risk assessments must be brought to the attention of your employees and a record of such must be kept.

BeSMART.ie is a free and easy to use resource. To access and use the platform you need to register for a free account. The system only requires an email and password. Creating an account allows you to save and retrieve your work.

BeSMART.ie is broken into a simple 5 step process:

1. Step 1 - Profile creation
2. Step 2 - Business selection and hazard profiling
3. Step 3 - Risk assessment - hazard identification and risk assessment
4. Step 4 - Consultation and review
5. Step 5 - Download and manage

Full details on besmart.ie



hsalearning.ie

This portal provides free online courses covering a range of work sectors and topics including workplace safety, health and welfare induction, psychosocial risk and work-related stress (WRS), chemicals safety, farm safety and more.

The courses provide employers, employees, and future workers with an overview of workplace safety, health and welfare, and help raise awareness of current requirements. Users learn new skills to help prevent accident and injury in the workplace. Learners can take courses at their own pace and can download a certificate of completion on passing a short assessment at the end of each course.

To take a course on hsalearning.ie, a short once-off registration process is required. Employers or managers may wish to use the Group Manager facility to register a group or groups to take the course.

Since launch, a total of 272,896 courses have been taken, all are available free of charge and are accessible 24/7. Browse the range of available courses by topic and sectors of employment on hsalearning.ie

WorkPositive

This is an easy to use, innovative, confidential, psychosocial risk management tool/process, providing feedback on workplace stressors and employee psychological wellbeing, as well as considering workplace performance indicators (e.g., absenteeism and turnover). It delivers structured guidance enabling organisations to develop an action plan to mitigate against psychosocial stressors. The tool allows employers and organisations to:

- Identify psychosocial risks and opportunities across the workforce
- Comply with current health and safety legislation
- Develop an effective health and wellbeing action plan
- Improve employee engagement and performance

Work Positive was created as a combined effort by the State Claims Agency (SCA), the Health and Safety Authority (HSA), Critical Incident Stress Management (CISM) Network Ireland and is supported by Wellhub.

Work Positive is free to use, easy to administer and completely confidential. The survey should take no more than 15 minutes to complete and the results can be accessed online. The Work Positive tool/process is based around a four-stage approach:

- **Prepare:** Build a business case, secure commitment, and establish your steering group
- **Measure:** Identify risk and opportunity within your workplace using the survey tool
- **Action Plan:** Explore and prioritise the key actions, develop your action plan
- **Review:** Review progress and revitalise your Action Plan

Visit workpositive.ie

Reporting of Accidents and Dangerous Occurrences

All employers and self-employed persons are legally required to report the injury of an employee due to an accident in the workplace [here](#). Injuries must be reported if an employee is unable to carry out their normal work for more than three consecutive days, excluding the day of the accident.

Consultation and Safety Representatives

Active worker engagement in safety and health reaps dividends for a company and ensures greater protection for all. This can be done by consulting with workers, training and appointing Safety Representatives. Please also see the Safety Representatives Resource Book available [here](#) and the short introductory 2-minute video available on the [HSA YouTube channel](#).

Website & Contact Centre

When you visit www.hsa.ie you can find:

- Articles on relevant topics
- Collection of HSA publications
- Clarification and information on relevant legislation
- Information on specific HSA lead and partnered campaigns

The Contact Centre provides additional support on a myriad of technical, industry specific and general issues. It is the second link in the chain of support mechanisms that the HSA provides and available from 09:00 – 15:00 by phone: 0818 289 389 and by email: contactus@hsa.ie.

SCARP - Overview of Corporate Rescue Process for small & micro companies

Ian Barrett, Managing Director, KPMG Restructuring

The Small Company Administrative Rescue Process ("SCARP"). SCARP was introduced in December 2021 to provide a quicker and more affordable restructuring option to small and micro businesses in Ireland, who are facing insolvency.

Purpose of SCARP

The aim of SCARP is to provide a rescue mechanism for small and micro companies, allowing them to restructure their debts by agreeing a rescue plan with their creditors, where a proportion of the company's debts are written off allowing the company to continue to trade. With the financial difficulties facing some small and micro companies, SCARP can be a suitable restructuring mechanism.

Requirements for a successful SCARP

- Viable business
- Advanced planning including required investment to ensure the viability of the business and to fund the rescue plan
- Structured and well thought out rescue plan
- Realistic business plan to be implemented after a successful exit from SCARP
- Company's tax affairs are in order. The Revenue Commissioners can opt out of a proposed rescue plan on statutory grounds. Warehoused tax debt would not constitute non-compliance, but current tax affairs need to be in order

Realistic option for businesses

Examinership (another corporate rescue process) has previously been seen as prohibitively expensive for SMEs.

SCARP is 70-day process, with minimal Court involvement and is designed to be a more affordable process. In the table below you will find a summary. is a summary comparison of both examinership and SCARP.

Results to date

By mid-January 2023 there have been 23 separate appointments of Process Advisors, most of which commenced during the 2nd half of 2022. There has been a successful exit for companies in 15 of the 23 processes.

It is an encouraging start to a relatively new process, which shows that SCARP is a realistic option for small and micro businesses to restructure their debts and secure their future.

For any queries on SCARP or restructuring solutions please contact Ian Barrett, Managing Director, KPMG Restructuring at ian.barrett@kpmg.ie or call +3531 7004367

Key Features	SCARP	Examinership
"Small" & "Micro" Companies Only	<ul style="list-style-type: none"> • Turnover < €12m • Balance Sheet < €6m • Employees < 50 • Company must meet 2 of the above criteria to be a small / micro company 	<ul style="list-style-type: none"> • Available to all companies
Commencement	<ul style="list-style-type: none"> • Directors' resolution • Report prepared by "Process Advisor" (Insolvency Practitioner) • Process Advisor is also appointed to formulate the rescue plan 	<ul style="list-style-type: none"> • Application to Court to appoint an Examiner • Application supported by Independent Expert's Report • Independent Expert is not appointed Examiner. Alternative Insolvency Practitioner must be Examiner
Impact on Creditors	<ul style="list-style-type: none"> • No automatic stay on creditor enforcement action • Court protection can be obtained by application to Court by the Process Advisor • Process cannot be commenced by a creditor 	<ul style="list-style-type: none"> • Court protection on appointment of Examiner
Approval of rescue plan	<ul style="list-style-type: none"> • 60% in number and majority of value, of impaired class of creditor approves rescue plan • 70 day process, rescue plan vote by day 49, then creditors have 21 days to object ("cooling off period") • Cross cram down of debt allowed • If objection is raised in Court, rescue plan is brought to Court for approval 	<ul style="list-style-type: none"> • 50% in number and majority of value, of impaired class of creditor approves rescue plan • Creditor can challenge rescue plan in Court if deemed unfairly prejudicial etc
State Creditors	<ul style="list-style-type: none"> • Revenue Commissioners and the DEASP creditors can request to be excluded from a rescue plan based on "statutory reasons" e.g. poor tax compliance by the company. 	<ul style="list-style-type: none"> • No exclusion mechanism available for creditors • Creditors are given the opportunity to vote on the rescue plan and can challenge in Court
ODCE / DPP Reporting Obligations	<ul style="list-style-type: none"> • Process Advisor is required to report certain offences by officers of the company to the CEA / DPP. Subject to the same restriction / disqualification process under the Companies Act 2014. • Process Advisor is required to provide a report to the CEA (and also the company, its employees and file with the relevant Court) on the rescue plan and the outcome of the process. 	<ul style="list-style-type: none"> • No reporting obligations

Credit where it's due.

Having difficulty getting a new business loan
or restructuring your existing debt with your bank?

Established by the Minister for Finance,
Credit Review is here to help.

**Talk to the credit experts today on 0818 211 789
or visit creditreview.ie**

Credit Review



Business Crime Survey 2022

We will be publishing our annual 'Business Crime' report for 2022 in Q1 2023 based on the results of the ISME Business Crime 2022 survey. Please share your experiences with business crime during the 12 months of 2022, including any issues you've had with cybercrime [here](#).

This survey provides us with the most up-to-date information on the impact, frequency and cost of crime on businesses in Ireland. The findings of this research will be circulated to media and will feed into our own business support activity.

Back in Business Mentoring & Coaching programme continues in 2023

We are delighted to be able to run our free mentoring programme for ISME Members again in 2023. Over the past two years we successfully delivered a powerful programme providing mentoring and coaching to small and medium sized businesses. Find out more [here](#).

Want to be in the media?

We frequently get requests from local and national media to talk to our members about their businesses or key issues that are impacting them. If this would interest you, please contact marketing@isme.ie

ISME Call for exemptions for SMEs on CSDDD

We have asked Government MEPs in Brussels to reconsider the recommendations in the draft EU Parliament report on the Corporate Sustainability Due Diligence Directive (CSDDD).

ISME wrote to MEPs in January to ensure the EU Parliament secures a full SME exemption from the scope of the CSDDD and a "presumption of conformity" for products and services procured within the European Union. This follows a draft report published on the 7th November 2022 by the EU Parliament Rapporteur Ms Lara Wolters on the CSDDD, which greatly expanded the scope of the Commission's proposed Directive, and which would bring thousands of Irish SMEs within its remit.

The proposed Directive aims to foster sustainable, responsible corporate behaviour through global corporate value chains by requiring in-scope companies to identify and, where necessary, prevent, end or mitigate adverse impacts on human rights, for example on child labour or worker exploitation, and on the environment. The CSDDD also introduced new directors' duties to implement and oversee due-diligence measurements and include them in corporate strategy.

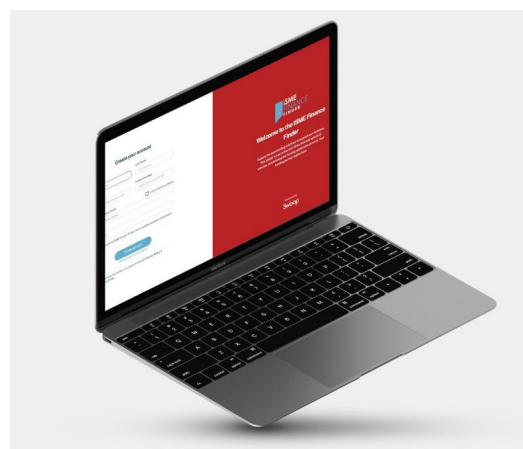
Neil McDonnell said: *"ISME believes that the proposed draft report on the Corporate Sustainability Due Diligence Directive (CSDDD) is totally unjustified and would risk creating significant administrative burdens on SMEs including small and micro-enterprises through their value chains. We are calling for a full SME exemption from the scope of the directive as originally proposed by the EU Commission in February 2022."*

Read full details [here](#).

ISME Finance Finder

To support businesses in accessing funding the ISME Finance Finder, powered by Swoop Funding, has updated and improved its online platform by introducing cashflow and forecasting tools, banking and accounting system integration, as well as equity funding. Register [here](#) now to explore the funding options available or to start a conversation about how much you could raise through equity.

Your funding journey starts now by going to www.isme.ie/finance-finder





Continuation of 9% VAT rate for tourism sector

We have renewed our call for an extension to the 9% VAT rate to the whole services sector and pointed to the benefits for employment and social contributions.

ISME's CEO, Neil McDonnell commented that *"The desire within the SME sector to set the reduced VAT rate at 9% was recently described in the media as the "tourism industry's interminable campaign." Far from it. There is very wide support for fixing Ireland's reduced VAT rate at 9% across the services sector. Such a measure would be good for employment, good for consumers, and best of all for the Exchequer who would reap the benefits of higher employment levels, income taxes and social contributions. This is not economic theory; it is established fact."*

ISME believe there isn't a "correct" rate of VAT, in Ireland or in any other country. A perusal of Ireland's standard VAT rate shows it was at a low of 16.37% in 1972 and reached a high of 35% from 1983 to 1984. The reduced rate ranged from 5.26% in 1972 to 23% from 1983 to 1984. The "Second Reduced Rate" of 9% was introduced in July 2011, in the teeth of the Great Recession, and it delivered in spades for Ireland in maintaining and growing employment in the hospitality sector. While the Department of Finance appears keen to eliminate the 9% rate as an anomaly introduced in the Great Recession, no such enthusiasm is apparent on reducing the 23% VAT rate, despite the fact that Ireland had a standard rate of VAT of 21% for the 21 years from 1991 to 2012.

Read more about this issue [here](#).

Wellness for your team

ISME partners with Laya healthcare and their health & wellbeing provider, SpectrumLife to provide 24/7 Mental Wellbeing Support Programme (EAP) for ISME Members. We offer unlimited access for your employees and their families to a 365 freephone EAP service, accessible via website, app, or live chat. The cost for up to 30 employees is €500 + VAT and each subsequent employee €9 per employee. Find out more [here](#).

ISME IN THE NEWS

ISME featured in the media this past month speaking some about the following subjects:

- Energy crisis
- Temporary Business Energy Support Scheme (TBESS)
- Call for exemptions for SMEs on CSDDD
- Employers Face Charges for Car Parking Spaces In Dublin City
- Benefits of Older Employees in the Workplace
- 9% VAT Rate Extension

You can view and listen back to a selection of ISME's media coverage [here](#).

Watch Back: Employment Law Update Advisory

You can view the Employment Law Update webinar with Katherine McVeigh, Barrister-at-Law that took place on Friday 20th January, by clicking [here](#).

Some of the areas covered during the webinar included:

- Whistleblowing and the Protected Disclosures legislation
- The recent changes to remote working
- The status of employees (whether someone is a contractor or actually deemed an employee with employment rights)
- Compensation trends for the Equal Status Act, which is garnering much media attention lately
- Illegality in employment contracts with new decisions on this
- The gender pay gap reporting- what do the new rules mean for employers in practical terms?

DATES FOR YOUR DIARY

Microsoft Excel Advanced

Wednesday 15th March,
2.00pm-5.00pm,
Online
[Book here](#)

Beginner VAT

Monday 17th April,
9.30am-12.30pm,
Online
[Book here](#)

Intermediate VAT

Thursday 20th April,
9.30am-12.30pm,
Online
[Book here](#)

Advanced VAT

Monday 24th April,
9.30am-12.30pm,
Online
[Book here](#)

Business Tax

Thursday 27th April
10.00am-12.30pm,
Online
[Book here](#)



We're back on the Road

ISME is delighted to continue our Roadshow series in March, April and May visiting more towns and counties in Ireland. The programme will include an address by ISME's CEO, Neil McDonnell, Learning & Development news, HR Update, discussion and talks by guest speakers about key topics for SMEs. Each session will finish with **Pitch my business** – our networking event allowing business representatives to give a 2-minute pitch and network with fellow business people.

Refreshments are provided at all events; admission is complimentary and all businesses are welcome to attend.

View the dates and locations below:

Register **here**.

- Wednesday 22nd March, 8.00-10.00am, Buswells Hotel, Dublin.
- Wednesday 29th March, 9.00-11.00am, Glenside Hotel, Drogheda.
- Wednesday 19th April, 4.30-6.30pm, Horse & Jockey Hotel, Thurles.
- Thursday 20th April, 9.00-11.00am, Silver Springs Hotel, Cork City.
- Wednesday 24th May March, 4.30-6.30pm, Killishin Hotel, Portlaoise.
- Thursday 25th May, 9.00-11.00am, Treacys Oakwood Hotel, Shannon.

Click **here** to find out more and **register for free to attend**.

Personalised in-house training for ISME Members

Training and development programmes provide a host of benefits. They enhance employee performance, boost productivity, reduce employee turnover and improve company culture. This is why ISME Skillnet are now offering an increased volume of personalised training engagements for our members at their place of work. We are available to develop bespoke training tailored precisely to your requirements, making in-house training not only cost-effective, but also beneficial to a company's strategic plans.

ISME Skillnet can co-fund in-house training, reducing the costs of training by up to 50%. We have a carefully selected panel of certified expert trainers, business coaches and mentors with deep sectoral experience and domain expertise.

Adam Weatherley, ISME's Learning & Development Manager said: *"We welcome the budget increase to be able to provide bespoke training for our members. We can increase our strategic training provision to Irish SMEs to keep them competitive on a national and international basis"*.

If you would like to discuss your requirements with the ISME Skillnet team, please email skillnet@isme.ie.

Scéim Iasachtaí um Éifeachtúlacht Fuinnimh



Airgeadas ó €10,000 go €150,000



Téarmaí aisíocaíochta 1-10 mbliana



Rátaí laghdaithe úis



Áirítear le cineálacha airgeadais incheadaithe iasachtaí téarma, fruilcheannach agus táirgí um mhaoiniú sócmhainní

Is féidir iasachtaí a úsáid le haghaidh

Infheistíocht a dhéanamh i dtrealamh atá tíosach ar fhuinneamh mar teaschaidéil, painéil ghréine, rialuithe soilsithe, fuaraitheoirí agus fuaraitheoirí sreabhán, coirí uisce tráchtála, pointí luchtaithe feithiclí leictreacha, srl. chun inbhuanaitheacht an ghnó a fheabhsú.

Chun a bheith incháilithe chun maoiniú a fháil, ní mór an trealamh a bheith ar [Chlár na dTáirgí Trí E](#) de chuid Údarás Fuinnimh Inmharthana na hÉireann (SEAI).

Costais na scéime

Tabharfar lascaire ar an ráta úis a bhaineann leis an iasacht agus agus athruithe le sonrú i measc na n-iasachtóirí rannpháirteacha.

Cé atá in ann iarratas a dhéanamh?

Le bheith incháilithe caithfidh iasachtaí a bheith ina:

- Mhicreafhiontar, fiontar bheag nó meánmhéide (FBM) inmharthana, lena n-áirítear feirmeoirí agus iascairí;
- Na critéir incháilitheachta a chomhlíonadh.

Conas a dhéanaim iarratas?

- Tosaítear an próiseas iarratais dhá chéim tríd an bhFoirm Iarratais Cháilitheachta atá ar fáil ar shuíomh Gréasáin SBCI, www.sbc.gov.ie {CÉIM 1} a chomhlíonadh;
- Gheobhaidh gnólachtaí incháilithe uimhir/cód incháilitheachta SBCI a chaithfear a sholáthar do cheann de na hiasachtóirí rannpháirteacha chun tús a chur leis an bpróiseas creidmheasa {CÉIM 2}.

Tá téarmaí agus coinníollacha i bhfeidhm



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An Ciste Eorpach Infheistíochta.
Le haghaidh ceisteanna eile tabhair cuairt ar
www.sbc.gov.ie nó glaoigh ar 1800 804 482



.IE Domain Profile Report 2022 reveals reputational strength of .ie domains

.IE is the national registry for .ie domain names and the trusted and progressive guardian of Ireland's unique .ie online address. On 31st January 2023 the .IE Domain Profile Report 2022 was published and reveals there were almost 330,000 .ie domain names in the database by the end of last year with 48,168 new .ie domains registered in 2022. Now in its eighth year, the .IE Domain Profile Report is an annual exploration of the .ie database and is published by .IE, the national registry for .ie domain names.

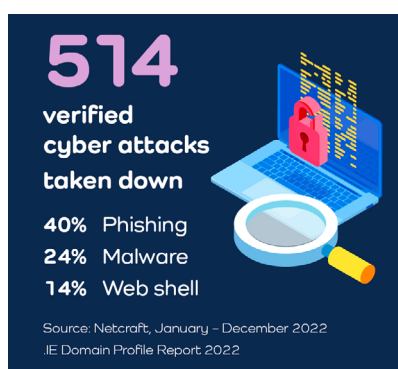
Cyberattacks

.IE provides an additional layer of security to owners of a .ie domain name, free of charge. This service provides a constant scanning of .ie sites and involves instant notification to an SME's hosting provider, who can help them take the corrective action once a scam has been detected. The report revealed over 500 cyberattacks were taken down in 2022. Two in five were phishing scams and one in four were malware attacks.

Despite a significant increase in cyberattacks, websites featuring a security certificate were down 6% resulting in more websites being vulnerable to attack. This level of security is crucial to safeguard customer's data.

The report indicated that threats to a .ie domain are lower than other top level domain names such as .com. Only individuals and businesses with a provable connection to Ireland can register a .ie domain. Applications from new customers are manually reviewed to ensure that they meet this requirement. This process keeps the .ie domain largely free from scams and other illegal activities. 91% of .ie domain names are registered on the island of Ireland, with the total number of internationally registered .ie., domains under 30,000. Top international registrants are from Great Britain (10,983), United States (5,117) and Germany (2,535).

The trustworthiness of a .ie domain is also internationally recognised by The [SpamHaus Project](#), an international non-profit organisation that tracks spam and related cyber threats. They collate a Badness Index for top level domains in real-time with .ie currently listed with a perfect rating of 0.0% in comparison with .com with a Badness Index of 2.5%.



Regional Growth

The report identified the counties experiencing the largest growth in new .ie domain registrations, a positive 'forward-indicator' of increased regional economic activity:

- Tyrone recording the largest growth for 2022 v 2019 at 73.4%
- Tipperary came in second overall, with 26.5% growth
- Mayo had the largest growth +24.1% for any county in Connaught
- Galway came second at 8.4% adding 2,303 new domains
- Wexford came out on top in Leinster with an 18.2% increase
- Amongst the border counties, Monaghan had the largest percentage growth +8.4%

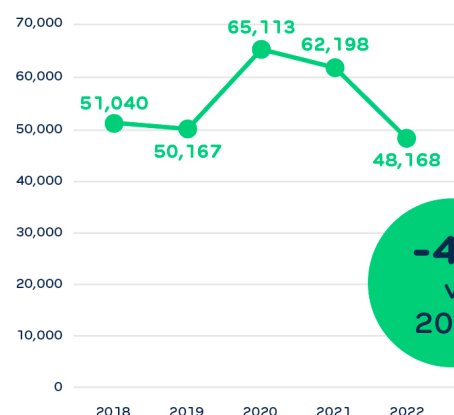
Post Covid Growth

The report also indicates that the Covid surge of digital mobilisation has tapered off, identifying a drop in new .ie registrations year-on-year (-22.6% v 2021). This is much less significant at 4% (2022 v 2019) when compared to more normal pre-pandemic levels and demonstrates that SMEs continue to use websites as a core part of their business with the benefits far outweighing a social media 'shop front'.

Along with added security, trust and higher search optimisation, there is also a wider choice of available .ie domain names compared to .com. One of the longest .ie websites is 46 characters long at residentialroofingandlandscapingspecialistcork.ie with one of the shortest just one character at w.ie.

To find out more you can view the .IE Domain Profile Report [here](#).

New .ie registrations



How to make a successful presentation...

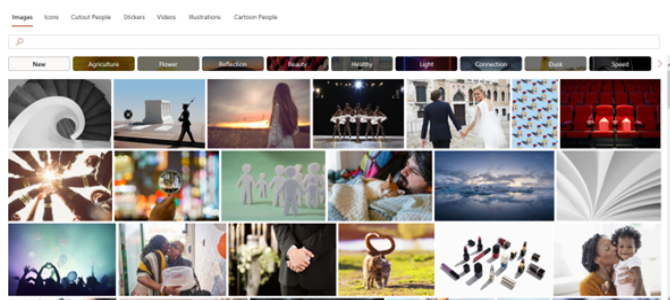
Fiona Walsh, CEO, Empower Presentations

Do you have a sales pitch coming up that you need to present with PowerPoint? This article will cover the top 5 tips for a successful PowerPoint presentation.

1. Less is more.

We don't want too much information on our PowerPoint slides when presenting. The audience is tempted to read ahead; if they are reading slides, they're not listening to us. We want to hold our audience's attention and keep them focused. Start by writing what you want to say (post-it notes are great for this), then pick out the key points and create slides for those points. Go with one message per slide. That way, we won't confuse the audience. Nor will you have boring bullet points on the slides!

2. Illustrate your message with images.



Make sure the images are relevant and, more importantly, good quality images. Don't forget that the photos will be bigger when we present them on a large screen. Poor-quality pictures will become pixelated when we play a slideshow, making a presentation look unprofessional. If you are Microsoft 365 subscriber, you have access to a large image bank that is free to use in your slides. If you go to the Insert Tab in PowerPoint, click on the Pictures drop-down menu, and choose Stock Images, a window will open with a preview of some available photos. There are over 8000 images available to you, and they're all high quality.

3. Go easy on animation and transitions.

While you may be tempted to show off your PowerPoint skills, too much animation and fancy transitions can distract your audience. If you want to draw attention to a slide in your presentation, perhaps you could only include a dramatic transition for that slide. If you have only one point on each side, you won't need to animate each bullet point separately because there won't have any bullet points!

4. Call to action.

Most presentations lack a call to action. We want our audience to do something after they've sat through our presentation. A call to action doesn't need to be too direct. It can be subtle. A great way to end a PowerPoint presentation is to include a QR code on the last slide that links to more information. It could be your website, a booking page, or perhaps your LinkedIn profile so that you can get your audience to engage with you. You don't have to pay for a QR code generator, although paid versions will offer information on clickthrough rates and which of your QR codes generated the most traffic. In Google Chrome, after navigating to the website you want to promote, right-click on some white space on the webpage and choose, Create QR Code for this Page from the drop-down menu. This generates an image you can download and insert into a slide.



5. Use the presenter view.

This way, you will be able to see an overview of your notes [these can be bullet points] keep track of the time, and at the end of the presentation, if someone asks a question about a slide at the beginning, you can seamlessly navigate to that slide without going through the whole deck.

To talk to Fiona or find out more visit empowerpresentations.com.

Concerned about rising business costs?

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**ISME members can save
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More savings for ISME members in 2023

With rising costs and the pressure on businesses to reduce spend, ISME continue to provide saving to its Members with a range of products and services. We are delighted to introduce two new schemes to the ADVANTAGE Affinity programme from ISME Member businesses – delivery service from Zendfast and legal resources and support from PLUGGED.

Delivery Services

Zendfast, an Irish premium technology-based courier business are offering ISME Members **10% discount** on their range of delivery services nationally and internationally. They provide same day and next day delivery throughout Ireland, as well as a worldwide courier service.

ISME members will enjoy:

- Online account with business log in
- Service available 24/7
- Customer, driver, recipients' alerts (app, email, mobile)
- Map-based online, real-time track and trace
- Proof of delivery with photo or e-sign
- Dedicated driver allocated
- Courier rating
- Personal account manager

The delivery service is based on mobile technology using a cloud platform to connect people and businesses that need a courier to people that are passionate about being a courier. A customer can book a courier, get a quote, track the shipment, get a delivery confirmation, and give a rating for the courier from a smart phone, tablet or laptop while the system takes care of the automatic online payment. Zendfast compete on quality and speed, putting customers first by revolutionizing the delivery process and reducing admin costs.

To find out more about their delivery service view their video [here](#) and view offer details [here](#).

Declan Murphy is CEO of Zendfast and commented on the partnership:

"We're revolutionizing the delivery process and reducing admin costs along the way. We want to provide to ISME Members better speed of service, next-level customer service, and ultimate dependability from your courier."

Legal Services

We have partnered with PLUGGED to offer access to legal advice and support with two options:

1. **HUB Access Plan:** Unlimited access for 1 year for €280 (+VAT) to the HR Hub (no legal support included in this plan). Members under this plan will receive a 20% discount on any legal support fees
2. **HUB Access with Legal Support (Premium Plan):** **15% discount** to unlimited and unrestricted access to information, support and to a business and employment lawyer, view the rates [here](#).

PLUGGED's Smart Business Legal Hub provides legal support covering HR, GDPR, Health & Safety, Data Security, Debt, Intellectual Property, Commercial Landlords & Tenants, Trading Contracts, SLAs, Shareholders and Directors, Websites, Contractors, Coaches and Consultants and more. The resources available include how-to videos, step by step guides, checklists, legal templates and business legal health check, with direct access to a business and employment lawyer for support and guidance. HR

Co-Founder Karl Hutchinson says

"We are delighted to be working with ISME to offer its Members access to legal resources, guidance and support. We developed PLUGGED to help small business get their legal stuff in order (and to keep it that way). And that's why our Smart Business Legal Hub focuses on making the legal and HR stuff simple and affordable... empowering ISME members to protect their mighty businesses and manage their legal issues better and with confidence."

Members can request a demonstration of the system before availing of the offer, find out full details [here](#).

You can also save with ISME through our other 21 Affinity programmes, browse all the options available [here](#). ISME Members can access all offers when they log into the Members Area.



Kathy O'Dwyer, Career Training Internships



Kathy on a recent trip to Australia

What interests do you have outside of work?

Travelling is a hobby I particularly enjoy; I love learning about new countries and cultures. In 2022, I travelled to Colombia and Australia as well as various locations in Europe.

I always appreciate being outdoors and enjoy walking, hiking and camping. I recently had an amazing hiking and camping experience when I visited my son in Western Australia.

I also enjoy good food and live music and love to reunite each year with old friends who are musicians to enjoy music, food and wine together around the fire. I like to attend festivals like Electric Picnic since my daughter is involved in the music industry, it is something we enjoy together often.

I spend my spare time on CPD activities such as completing courses, attending webinars and so on. I also like to give back to the business community by offering mentorship or other related services at organisations I am a member of, such as the Rotary Club, and Network Cork. I support international candidates on the European Young Entrepreneurship programme who come to Ireland to shadow the director of an organisation before starting their own businesses.

Why does travel appeal to you?

I left Ireland at a young age and I started my professional career in London. While living in such a big international city, I was exposed to so many new things like different foods, people and cultures. It really sparked my love for travel and new experiences. Since my company CTI functions within the international market, I feel excited and grateful to be able to merge my passion for travel with my business goals and objectives.

Are there any hobbies or challenges you would like to try?

On two recent occasions, once in Ireland and once in Australia, I ended up on fishing trips and on both occasions, I caught the best fish of the group. I think fishing may be a new and unexpected hobby that I would like to try to take part in more this coming year.

Talk to us about the work you do and your business, Career Training Internships.

Career Training Internships specialises in creating immersive internship and career training programmes in Ireland, mainly in collaboration with EU-based organisations that have received funding for international training projects such as the well-known Erasmus+ programme amongst others.

Your business works with the local community in Cork – what is involved?

Most of the trainees we welcome to Ireland come to take part in an internship with Irish host companies within their field of study or training. CTI coordinates a large volume of internships across numerous industries in Ireland. The help that the interns provide to local businesses has proved to be invaluable for many of them who are struggling with cost increases, lockdowns, staff shortages and many other factors in the current climate.

Participants stay with our network of local hosts while in Ireland. We are very proud that the projects we take part in benefit the local economy and more specifically puts money into the pockets of local families who can make these extra earnings tax-free (up to the threshold) under the rent-a-room relief scheme.

How important do you think it is to have an interest outside work and how do you think it can benefit your business?

It's very important to have interests outside of your career, it promotes a good work-life balance. Allowing yourself to switch off and enjoy your free time with the activities that make you happy and satisfied will ultimately lead to you being happier overall including in your day-to-day work life.

How important is work-life balance to you?

Balance is always important and I believe everyone should be able to switch off and leave their work in the office – or wherever they may work! I personally like to “work hard, play hard” and always reward myself and my team. For example, I love to organise midweek outings with my team in an effort to switch off and get away from the office for a break.

Visit Careers Training Internships [here](#).