

# STAY CONNECTED designated medical

#### Hello and welcome to our February Issue!

Where has the year gone already?! We do hope you have gotten off to a good start though, and business is going well. In this months newsletter, we're talking HR, Recruitment and Accountancy. In a new series for The Independent Practitioner Today, our Managing Director, Jane Braithwaite answers reader questions relating to running and staffing a private practice. This month looks at the responsibilities around hiring a personal assistant from an employers perspective.

This ties quite nicely to our next article on how the recruitment process of a new team member isn't over once the contract is signed, induction is still a major part of the process and how the first few months are highly important for both parties.

Finally, we look at some of the recent HMRC announcements and what this means for private practitioners.

Best wishes, Designated Medical Team.

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## HOW TO FIND THE PERFECT PERSONAL ASSISTANT

This article was originally written by Jane Braithwaite for Independent Practitioner Today.

In a new series, Jane Braithwaite turns troubleshooter to answer independent practitioners' frequently asked questions on business matters. This month, she takes up issues related to employing a medical PA.

#### "I need to employ a Medical PA, but I have never employed anyone before. What are my responsibilities?"

Becoming an employer is an exciting part of the journey in establishing a private healthcare business and creating good processes as an employer from day one will ensure a positive experience. As an employer, you have responsibilities from a financial and accounting perspective as well as from an HR and management point of view. You must register with HM Revenue and Customs (HMRC) as an employer before you are able to pay your first employee. You will need to decide what salary to pay and ensure you adhere to the Government rules regarding minimum wage. You will also need to check if you are responsible for registering your employee for a pension. Read more>

Check that your employee has the right to work in the UK and also arrange any checks; for example, a Disclosure and Barring Service (DBS) check. All employers must have employers' liability insurance with a minimum cover of £5m.

#### **Employment contract**

Every employee must have a written statement of employment or contract of employment. This should confirm salary, holiday entitlement, sick pay arrangements and all other relevant terms and conditions. You must state clearly if the offer of employment is subject to any checks, which may include qualifications and reference checks. It is very important to ensure the contract is signed by your employee as soon as possible. Many employers produce a solid contract but then fail to follow through to the signature.



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## WHY INDUCTION PLAYS A KEY ROLE IN THE RECRUITMENT PROCESS

When does the recruitment process end? Is it considered done and dusted as soon as an offer of employment has been made and accepted, once the contract has been signed or when the new recruit arrives for their first day of work?

The reality is that the recruitment cycle continues well into the employee's first 3-6 months of employment whilst they undergo a thorough onboarding process. During this time, they will undertake any necessary training and have regular conversations with their line manager to discuss and review their performance.

# The recruitment cycle concludes once the new recruit has successfully completed and passed their probationary period. Therefore, when establishing a stable, long-term working relationship, the first few months are critical.

Embarking on a new career can be an exciting, albeit daunting experience for new joiners. They are motivated, enthusiastic and keen to learn and to perform well.

Induction is the most important part of forming the employee relationship. Welcoming a new joiner and making them feel included, respected and valued reinforces their feeling of wellbeing and alleviates any anxieties or concerns they may have.

In addition, as more organisations are working remotely because of Covid-19, it is especially important to tailor induction programmes so new joiners have a positive experience and additional support to connect with new colleagues. By setting a good first impression, new joiners will feel confident in their choice of employer and in their new role. **Read more**>

### POST-PANDEMIC ACCOUNTANCY SUPPORT AND HMRC CHANGES FOR 2022

Over the past few years, it has been difficult to keep up with the ever-changing landscape that is, business finance. There have been several schemes announced by the UK Government to support both businesses and their employees, but staying on top of all the changes and keeping everybody informed hasn't always been easy.

There have been several changes that come into effect this year, from the end of the Coronavirus working from home tax concessions to the commencement of Tax Digital and an increase in HMRC's late payments interest rates. Not to mention 2021 IR35 announcements. We have discussed some of these changes before but we thought as we are hitting a busy time of the year for accounting, it might be useful to share information and resources about these upcoming changes.

#### Coronavirus working from home tax concession to stop in April 2022

If you or your teams have spent some time working from home since the start of the pandemic, you probably already know about the Coronavirus working from home tax concessions. From April 6th 2020 employees have been able to claim some tax relief if they have needed to work from home because of the pandemic. The tax relief is worth between £62 and £125 pa. This is based on 20% of £312 pa or 40% of £312, depending on whether the employee was a basic rate or higher rate taxpayer in the tax year.

The allowance can be claimed in both tax years 2020-21 and 2021/22 if an employee was required to work from home at some point during each of the two tax years. By concession, whilst the amount is defined as £6 per week, it allows the full £312 pa to be claimed for the full tax even if the employee only spent a single day working from home. If an employee chooses voluntarily to work from home then they are not entitled to the concession allowance.

As the UK government are no longer recommending businesses to ask their staff to work from home, the scheme will be ending on 6th April 2022. After the 5th April 2022, if an employee wishes to claim tax relief for employment-related expenses they will need to comply with the well-established strict traditional tax rules, and only if they have to work from home. Furthermore, claims can only be made for the actual time they have to work from home and the concession that even working from home for one day permits a whole year's claim will stop. **Read More>** 



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