

COVID-19 – Guidance for Welfares - New National Restrictions from 5 November

The following guidance summarises the information issued by the UK Government for new national restrictions in England, effective from 00:01 on Thursday 5th November 2020, which is relevant to miners' welfare charities.

We understand that the announcement will be very concerning for welfares and as you are no doubt aware the advice from government is constantly being updated. This document is therefore not conclusive or definitive and other sources of information are available.

Headlines:

- Miners' Welfares and social clubs operating a bar or restaurant must close. If you have the facility to provide takeaway and delivery services this can continue, however takeaway of alcohol will not be allowed.
- Weddings, civil partnership ceremonies will not be permitted to take place except in exceptional circumstances.
- Support groups that are essential to deliver in person can continue with up to 15 participants where formally organised to provide mutual aid, therapy or any other form of support.
- Coronavirus Job Retention Scheme (furloughing staff) will continue until 2nd December 2020. Workers in any part of the UK can retain their job, even if their employer cannot afford to pay them, and be paid at least 80% of their salary up to £2500 a month. The Job Support Scheme will therefore not be implemented until further notice.
- Businesses required to close in England due to local or national restrictions will be eligible for the following via their Local Authority.

Coronavirus Job Retention Scheme

The furlough has scheme has been extended until 2nd December 2020;

- For hours not worked by the employee, the government will pay 80% of wages up to a cap of £2,500. The grant must be paid to the employee in full.
- Employers will pay employer NICs and pension contributions, and should continue to pay the employee for hours worked in the normal way.
- As with the current CJRS, employers are still able to choose to top up employee wages above the scheme grant at their own expense.
- The Government will confirm shortly when claims can first be made in respect of employee wage costs during November, but there will be no gap in eligibility for support between the previously announced end-date of CJRS and this extension.



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Who is eligible for the CJRS extension?

- **Employers** - All employers with a UK bank account and UK PAYE schemes can claim the grant. Neither the employer nor the employee needs to have previously used the CJRS.
- **Employees** - To be eligible to be claimed for under this extension, employees must be on an employer's PAYE payroll by 23:59 30th October 2020. This means a Real Time Information (RTI) submission notifying payment for that employee to HMRC must have been made on or before 30th October 2020.

Current CJRS rules state:

- Employees can be on any type of contract. Employers will be able to agree any working arrangements with employees.
- Employers can claim the grant for the hours their employees are not working, calculated by reference to their usual hours worked in a claim period. Such calculations will broadly follow the same methodology as currently under the CJRS.
- When claiming the CJRS grant for furloughed hours, employers will need to report and claim for a minimum period of 7 consecutive calendar days.
- Employers will need to report hours worked and the usual hours an employee would be expected to work in a claim period.
- For worked hours, employees will be paid by their employer subject to their employment contract and employers will be responsible for paying the tax and NICs due on those amounts.

IMPORTANT - You must have written confirmation from all furloughed employees that they have agreed to be furloughed and this information needs to be retained for five years.

Templated furlough letters are available on the ACAS website here with other helpful resources - <https://www.acas.org.uk/coronavirus>



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How to claim your grant for furloughed workers

Grants need to be claimed through the HMRC portal which can be accessed here – <https://www.tax.service.gov.uk/coronavirus-job-retention-scheme>

In order to be able to access the portal and submit a claim you will need:-

- To be enrolled for PAYE online and have government gateway ID and password.
- Employer PAYE reference number
- The number of employees being furloughed
- National insurance numbers for the furloughed employees
- Names of the furloughed employees
- Payroll/employee number for the furloughed employees (optional)
- The claim period (start and end date)
- Amount claimed (per the minimum length of furloughing of 3 consecutive weeks)
- Bank account number and sort code that the grant will be paid in to. This should be the employer bank and not employees
- Bank address
- Your contact name
- Your phone number

You also need to provide one of the following:

- the employers name
- your Corporation Tax unique taxpayer reference
- your Self-Assessment unique taxpayer reference
- your company registration number

Before you claim

You will need to calculate how much you can claim. HMRC have provided a calculator to help which can be accessed on the link below <https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme>

The portal times out after 20 mins so it's important to ensure you have everything ready prior to logging in.



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After you've claimed

Once you've claimed, you'll will be given a claims reference number which you need to keep. Make a note of the reference number or print the page, HMRC are not confirming these by email or SMS. HMRC will then check that your claim is correct and pay the claim amount by Bacs into your bank account within 6 working days.

You must:

- keep a copy of all records, including:
- the amount claimed and claim period for each employee
- the claim reference number for your records
- your calculations in case HMRC need more information about your claim
- tell your employees that you have made a claim and that they do not need to take any more action
- pay your employee their wages, if you have not already done so

How CISWO can help

If CISWO are your payroll agents we can submit the claim on your behalf. We will require confirmation that you have the written agreement from the employees you are claiming for and any of the above information that we don't already hold. This service will be provided completely **free of charge**.

Next Step

Your usual CISWO payroll contact or a member of the Finance Team will be in touch with you.

If CISWO are not your payroll agents we are still able to help you submit your claims. We can;

- Access the portal and submit your claim if you provide us with the information noted above.
- Provide advice on what you need to do if you are submitting your own claim
- Help you find or compile the information you need
- Help you with the calculation of how much you can claim
- This service will be provided completely **free of charge**.



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If you would like assistance please contact your **usual CISWO contact** or speak to a member of the Finance Team on **01709 728 115** or email and leave your details at: mail@ciswo.org.uk or payroll@ciswo.org.uk and someone will call you back as soon as possible.

Full details about the CJRS are available here - <https://www.gov.uk/government/collections/coronavirus-job-retention-scheme>

Useful information

I am not registered for PAYE Online. What do I need to do?	Go to Enrol as a new user by selecting PAYE for Employers under organisation and follow the steps. You will receive a letter in the post within 10 days of enrolling. This includes an activation code. You will need to log in to HMRC online services within 28 days of receiving the code to activate the service. https://www.gov.uk/payee-online/enrol
Where can I find my Self Assessment or Corporation Tax UTR or Company Registration Number?	Your self assessment or corporation tax UTR will be on correspondence that you will have received from HMRC. A self assessment UTR is usually made up of 10 numbers in the format 12345 67890 A corporation tax UTR is usually made up of 10 digits and a letter and is preceded by a 3 digit tax office reference in the format 123 45678 90123 X For Limited Companies you should find your company registration number on a recent set of annual accounts. Alternatively search on Companies House at https://www.gov.uk/government/organisations/companies-house under your company name.
HMRC Contact	HMRC have asked that employers avoid contacting them unless absolutely necessary and only do so if you can't find the information you need on either gov.uk or via your accountants. Please be vigilant and be aware that scammers and opportunist criminals will be operating and may contact you purporting to be from HMRC or from organisations offering you help.

Business Grants

- Businesses required to close in England due to local or national restrictions will be eligible for the following via their Local Authority;

Property ratable value	Grant available
£15k or under	£1,334 per month, or £667 per two weeks
£15k-£51k	£2,000 per month, or £1,000 per two weeks
£51k or over	£3,000 per month, or £1,500 per two weeks

We expect that information on how to claim the grants will be available from here - <https://www.gov.uk/government/collections/financial-support-for-businesses-during-coronavirus-covid-19>

Local Restrictions Support Grant (LRSB)

Until 5th November, businesses forced to close under the local alert levels can claim a LRSB however this is currently under review and it unclear how this will effect applying for the new business grant. We will provide an update when the government makes the announcement but further information on the LRSB and how to apply via your local authority is available here - <https://www.gov.uk/guidance/check-if-youre-eligible-for-the-coronavirus-local-restrictions-support-grant>.



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Temporarily closing - other actions to take

- We suggest that you consider cancelling all direct debits and standing orders so you can control and prioritise which bills you need to pay.
- Look to return any unopened stock to suppliers.
- Speak to your insurance about whether covered under business interruption and to understand insurance requirements if the buildings will be unused and/or unoccupied.
- Remove all cash from any tills and safes and leave them open (to show they are empty to potential thieves).
- Remove any other high risk items from the premises (e.g. wines & spirits)
- Check all safety systems are turned on and fully functional (eg. Security Alarms, CCTV, Fire Alarms, etc).
- Turn heating off or down.
- Turning off all machines/ appliances that are not in use.
- Speak to breweries for advice re: beer lines
- If the premises will be empty, ensure they are checked regularly.

Further help and guidance

Please contact your usual CISWO contact for any help and advice:

North England: The Old Rectory, Rectory Drive, Whiston, Rotherham, S60 4JG.

01709 728 115 NorthEngland@ciswo.org.uk

South England: Welfare Offices, Berry Hill Lane, Mansfield, Nottinghamshire, NG18 4JR.

01623 625 767 SouthEngland@ciswo.org.uk

Scotland: 2nd Floor, 50 Hopetoun Street, Bathgate, West Lothian, EH48 4EU

01506 635 550 Scotland@ciswo.org.uk

Wales: Woodland Terrace, Maesycloed, Pontypridd, Mid Glamorgan, CF37 1DZ

01443 485 233 Wales@ciswo.org.uk