

THE BUSINESS MAGAZINE FOR EAST CHESHIRE

East Cheshire  
**CHAMBER**  
of commerce & enterprise

December 2025

# Chamber

## ANNUAL CHAMBER BUSINESS AWARDS 2026

FRIDAY 20TH MARCH

| Nominations now open

Affiliated to:



West Cheshire & North Wales  
Chamber of Commerce

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# Events Calendar

## Thursday Thirty

**15th January 2026**

8.30am – 10.00am

Westfield Health,

The Space, 35-37 High Street,  
Congleton, Cheshire, CW12 1AX

## East Cheshire Young Persons Network (YPN)

*Mental Health Awareness*

**20th January 2026**

9.00am – 11.00am

The Space, 35-37 High Street,  
Congleton, Cheshire, CW12 1AX

## East Cheshire Young Persons Network (YPN)

*Networking*

**10th February 2026**

9.00am – 11.00am

The Space, 35-37 High Street,  
Congleton, Cheshire, CW12 1AX

## Thursday Thirty

**26th February 2026**

8.30am – 10.00am

Caudwell Children,

Caudwell International Children's  
Centre, Innovation Way,  
Keele Science & Innovation Park,  
Newcastle-under-Lyme, ST5 5NT

## Annual Business Awards

**20th March 2026**

6.45pm onwards

De Vere Cranage Estate,  
Byley Lane, Holmes Chapel,  
Cheshire, CW4 8EW

## Thursday Thirty

**16th April 2026**

8.30am – 10.00am

DPC Accountants,

Venue to be confirmed

## Thursday Thirty

**21st May 2026**

8.30am – 10.00am

North West Air Ambulance,  
Venue to be confirmed

## Annual Golf Day

**17th June 2026**

10.00am – 9.00pm

Vale Royal Abbey, Vale Royal Drive,  
Whitegate, Cheshire, CW8 2BA

## Thursday Thirty

**2nd July 2026**

8.30am – 10.00am

Chaffinch,

Venue to be confirmed

## Chamber Charity Networking,

*Coffee & Cake Afternoon*

**16th July 2026**

12.30pm – 2.30pm

All details to be confirmed

## Thursday Thirty

**13th August 2026**

8.30am – 10.00am

Available

## Thursday Thirty

**24th September 2026**

8.30am – 10.00am

Petty Pool Trust,  
Pool Lane, Northwich,  
Cheshire, CW8 2DR

## Annual Clay Shoot

**14th October 2026**

10.30am – 4.30pm

Cloudside Shooting Grounds,  
Red Lane, Congleton, Cheshire,  
CW12 3QG

## Thursday Thirty

**5th November 2026**

8.30am – 10.00am

Majestical,

Venue to be confirmed

If you would like to host a Thursday Thirty in 2026, or if you would like further information on hosting an event, please contact Liz at the Chamber – [liz.longmore@eastcheshirechamber.co.uk](mailto:liz.longmore@eastcheshirechamber.co.uk)

Events can be found on our website 'Events Page' at  
[www.eastcheshirechamber.co.uk/events](http://www.eastcheshirechamber.co.uk/events)



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## Welcome From The Chief Executive

**Welcome to the December edition of the Chamber magazine which includes an overview of the key points of the November Budget with a more detailed report available if required.**

The Chancellor's announcement regarding increases to the Minimum and National Living Wage continues to spark discussion amongst local businesses, particularly for small business owners who form the backbone of the Cheshire East economy. While the increase is a positive step for workers, it also raises understandable concerns about the impact on local businesses, many of which are already navigating a challenging economic landscape.

That said, as 2025 draws to a close, it is an exciting time for East Cheshire Chamber of Commerce businesses. This edition highlights the energy, innovation and resilience of our local business community, whilst offering a glimpse of what's ahead in the coming months.

The 2026 Annual Business Awards will take place on Friday, 20th March, and I look forward to receiving nominations for this year's categories, all detailed on pages 14 and 15. The Awards evening will be held at De Vere Cranage Estate on the outskirts of Holmes Chapel. Following a recent menu tasting, Liz and I are confident that guests will once again enjoy a superb dining experience.

The Chamber Events Calendar continues to provide valuable opportunities to connect, collaborate and showcase your business. Whether you are attending, sponsoring or sharing your expertise, I look forward to seeing many of you at upcoming events.

Wishing you all a Merry Christmas and a Happy and Prosperous New Year!

**Jackie Randles**  
East Cheshire Chamber of Commerce



# Welcome To Our New Members

*The Chamber extends a very warm welcome to the following new members:*



## Daisy First Aid East Cheshire

I provide fun, relaxed and highly practical first aid training for parents, pupils and professionals across East Cheshire — including fully certified **Emergency First Aid at Work** courses. In as little as two hours, I help people feel confident, empowered and equipped with simple, life-saving skills they can use in a real emergency. My sessions are friendly, interactive and completely judgement-free, making first aid accessible to absolutely everyone — because you never know whose life you might save.

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## Annual Christmas Lunch 2025

We were delighted to host our 2025 Annual Chamber Christmas Lunch at Pecks Restaurant, now beautifully situated within The Lion & Swan in Congleton. Jackie and Liz welcomed more than 75 guests to this ever-popular event on Friday 5th December—a true highlight of the Chamber calendar and the perfect way to usher in the festive season.

Guests were greeted on arrival and enjoyed drinks in the Terrace Bar, where warm conversation and cheerful mingling set a relaxed, welcoming tone before moving through to the Restaurant for lunch. Once seated, Jackie offered an official welcome, outlining the day's programme and introducing our festive raffle in support of our Charity of the Year, East Cheshire Hospice.

We were overwhelmed by the generosity of local businesses across Congleton, including Bargain Booze at West Heath, Morrisons, Tesco, Boots, and Chamber Member De Vere Cranage Estate, who kindly donated a One Night Stay with Breakfast. Jackie also shared exciting news about our upcoming Business Awards in March 2026—an occasion we are already eagerly anticipating.

After a delicious meal, the raffle was drawn and, thanks to the incredible generosity of our attendees, we were thrilled to raise an outstanding £720 for a charity that holds a special place in the hearts of many.

This fantastic total is a true reflection of the kindness and community spirit within our membership.

The afternoon seamlessly flowed into an enjoyable and sociable evening, with guests staying to enjoy drinks, exchange stories, and soak up the festive cheer. It was a wonderful start to the Christmas season and a great opportunity to bring our members together during the most magical time of the year.

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# 2026



## 10<sup>th</sup> & 11<sup>th</sup> January

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## Franklyn welcomes Pettengell Wealth Management LLP into the business

Franklyn has announced the acquisition of Pettengell Wealth Management LLP, strengthening its footprint and further enhancing the financial planning services it offers to clients.

As part of the deal, Ralph Pettengell and his team have joined Franklyn, along with Pettengell's client bank.

Franklyn will also take over Pettengell's existing office in Bollington, expanding Franklyn's reach through Cheshire which will now operate under the Franklyn brand.

Andrew Chatterton, CEO of Franklyn, said the move is an important step in the firm's growth strategy.

He noted that Pettengell Wealth Management LLP has earned a strong reputation for reliable, high-quality financial planning, and that this focus on long-term relationships and client care closely mirrors Franklyn's own ethos. Chatterton highlighted that the acquisition will enable Franklyn to support an even wider range of clients while maintaining the high standards of service the firm is known for.

Ralph Pettengell explained that joining Franklyn felt like a natural progression for his practice. He emphasised that it was important to partner with a firm that shares his commitment to integrity, professionalism and putting clients first. Pettengell added that the move will create additional opportunities to enhance the advice and support available to clients as their needs evolve.

With the addition of Pettengell Wealth Management LLP, Franklyn continues to build on its strategic ambitions, reinforcing its position as a leading financial planning firm focused on expert advice, long-term relationships and personalised service across the UK.



# FRANKLYN

# Currie Young Celebrates 10 Years of Insolvency & Restructuring Advice

In October, Currie Young Insolvency & Restructuring is proud to celebrate its 10th anniversary. Founded in 2015 by Steve Currie, the firm has grown from its Staffordshire base into a trusted boutique practice serving the wider Midlands and most recently the North West, after the launch of its Manchester office.

From day one, the ethos has been clear: to provide insolvency and restructuring advice that is practical, approachable and people focused. Over the past decade, Currie Young has supported hundreds of business owners, lenders and individuals through times of financial challenge, always with an emphasis on clear options and honest outcomes.

Steve's own career experience — including high-profile appointments as Administrator of Port Vale Football Club and the Wedgwood Museum Trust — shaped this ethos.

Those roles reinforced the importance of clarity, honesty and perspective, not just for businesses but for communities.

Reflecting on the milestone, Steve says:

*"When we founded Currie Young, our aim was to create a firm that put people first and delivered advice with integrity. A decade on, I'm proud that ethos still defines us, and I'm excited about what the next 10 years will bring."*

The firm extends its thanks to all clients, colleagues and professional partners who have been part of the journey so far. Here's to the next decade of supporting businesses, people and communities through challenge and change!



A circular photograph of a woman with glasses, wearing an orange shirt, smiling and talking on a phone while holding a small child. They are sitting at a desk with papers. The image is overlaid with a light orange circle and a light blue circle containing a red handshake icon.

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## *What's New?*

**A Fresh Interior:** We're giving The Wheatsheaf a stylish makeover while keeping the warm, welcoming atmosphere you love.

**A New & Improved Terrace:** Perfect for all types of events, from intimate gatherings to lively celebrations. Our upgraded outdoor space will be the ultimate spot to relax, dine, and enjoy great company.

## *Why You'll Love It*

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## 2025 Autumn Clay Shoot

*Our 2025 Autumn Clay Shoot took place on Wednesday 15th October at the stunning Cloudside Shooting Grounds, and what a day it was! We were delighted to welcome 58 attendees for a fantastic mix of clay shooting, networking, and great food in beautiful surroundings.*

This year's event was proudly sponsored by Eze Talk, whose team not only supported the day but also joined in the friendly competition. Guests were greeted on arrival with hot drinks and freshly made breakfast rolls, setting the tone for a day of energy and enjoyment.

After breakfast, participants headed out to the practice stands to warm up and fine-tune their aim before the main competition began. Mid-morning, everyone gathered back in the clubhouse to enjoy cakes and another round of hot beverages, a welcome break filled with lively conversation and early networking.

The weather, while brisk, stayed bright and dry - perfect shooting conditions. Spirits were high as teams took to the grounds once again for the main competition, where camaraderie and a healthy dose of competitive edge were on full display.

Once all rounds were complete, attendees returned indoors to a hearty meal of hot pie, chips, and vegetables, accompanied by plenty of chatter and laughter. The atmosphere remained upbeat as we moved into the prize-giving ceremony, where Jane Bibbey from Eze Talk presented the winners with their well-earned trophies.

For the individual scores, Ricky Bayliss from Eze Talk took first place, David Taylor from Harts Ltd took second place, Mike Walsh from Eze Talk took third and Andrew Whiteley from Harts came in fourth. The overall winning team included Harts Ltd and Currie Young, and our Clay Conservation prize went to Dan Burns from H2O Innovation.

To round off the day, our charity raffle offered an array of brilliant prizes and raised an impressive £430 for East Cheshire Hospice, our 2025/26 Charity of the Year.

The 2025 Autumn Clay Shoot was a huge success — a day of friendly competition, excellent company, and outstanding hospitality. A huge thank you to Eze Talk for their sponsorship, to the Cloudside team for their warm welcome and superb food, and to the instructors for their expert guidance throughout the day.

Most importantly, thank you to everyone who joined us — we look forward to seeing you again next year!





Ricky Bayliss,  
1<sup>st</sup> Individual Score



David Taylor,  
2<sup>nd</sup> Individual Score



Mike Walsh,  
3<sup>rd</sup> Individual Score



Andrew Whiteley,  
4<sup>th</sup> Individual Score



Networking & Shooting



Overall Winning Team  
(Harts Ltd & Currie Young)



Raffle Prizes & Trophies



Cloudside Clubhouse

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## Chris Hamriding - Company Spotlight

### 1. Who is Chris Hamriding Estate Agents?

We're a proudly independent, family run and people-focused estate agency built on genuine relationships, local expertise, and a proper passion for helping people move. No corporate nonsense — just real service, real results, and a team who genuinely cares. We know the local market inside out, and we treat every client like they're our only one. Whether you're buying, selling, renting or just seeking some friendly advice, we're the team who'll go the extra mile (and then a few more for good measure!).

### 2. What's the biggest misconception people have about estate agents?

That we're all the same, fitting the cliched stereotype of — suits, sales patter, and little substance.

This couldn't be further from the truth (apart from the suits maybe!). The good agents (and yes, we count ourselves firmly in that category!) are problem-solvers, counsellors, negotiators, market analysts, and sometimes even unofficial therapists. We're here to guide people through one of the biggest decisions of their lives with clarity, honesty, and a bit of humour to ease the stress. The misconception fades very quickly once people actually experience how much work goes on behind the scenes.

### 3. What features make a home instantly feel more valuable to buyers?

Kerb appeal: Even a tidy garden, clean door and fresh paint can make buyers fall in love before they've stepped inside!

Natural light: Bright rooms feel bigger, fresher, and more inviting — always a winner.

Modern/tasteful kitchens & bathrooms: Buyers know these are expensive to update, so when they look fresh, value shoots up.

More increasingly, energy efficiency is a big tick in today's market — insulation, modern boilers, decent windows all help but in truth, don't count for as much as good aesthetics!

### 4. How has the economy changed people's decisions to rent or buy?

It's definitely made people more thoughtful and strategic. Buyers still want to buy — that will never change! But they're more focused on long-term value, energy efficiency, and affordability as rates shift. Some people who might've bought a few years ago now choose to rent temporarily until things stabilise, while others are accelerating their plans before conditions change again.

What's clear is this: People still want a place to call their own, and our job is to help them navigate the market confidently, whatever the climate.

### 5. If you could give every first-time buyer just one piece of advice, what would it be?

A phrase we love; The best time to buy a house was 20 years ago.... the 2nd best time is now!

Don't wait for the 'perfect' moment — focus on the right moment for you.

The market moves constantly, and if you try to time it perfectly, you'll wait forever. Get your finances sorted, know your budget, and surround yourself with professionals who will genuinely look out for you. Ask questions — loads of them! — and don't be afraid to lean on your agent's expertise. A good agent will guide you, protect you, and make the whole journey far less daunting (and dare I say... even enjoyable!).

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[eastcheshirechamber.co.uk/business-awards-2026](http://eastcheshirechamber.co.uk/business-awards-2026)



Download and complete the nomination form for your own or another company  
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**BUSINESS OF  
THE YEAR AWARD**

**SMALL BUSINESS  
OF THE YEAR AWARD**

**PROFESSIONAL  
SERVICES AWARD**

**EMPLOYER OF  
THE YEAR AWARD**

**YOUNG PERSON  
OF THE YEAR AWARD**

**EXCELLENCE IN CUSTOMER  
SERVICE AWARD**

**CONTRIBUTION TO  
THE COMMUNITY AWARD**

**INTERNATIONAL  
TRADE AWARD**

**LEISURE &  
HOSPITALITY AWARD**

**TRAINING &  
DEVELOPMENT AWARD**

**CHARITY OF THE YEAR AWARD**

\*The 2026 Charity of the Year Award will be decided by a poll from the East Cheshire Chamber of Commerce members.



## Thursday Thirty Roundup

*We've had another fantastic few months with our Thursday Thirty Networking Events!*



In September, Patron Sponsors, Senior Aerospace Bird Bellows kindly hosted us at their Congleton site. Attendees enjoyed breakfast sandwiches, tea, and coffee before hearing from CEO John Stewart, who spoke passionately about his team, their work, and the company's core values.

In October, we visited Bar Twenty-Seven in Macclesfield, where Jenny's Blinds were our hosts. Steve Forrest, Managing Director, shared the inspiring story behind the business — including the origins of its name and how he took over at a young age to grow it into the thriving company it is today.

Our November event was hosted by new members Goostrey Home & Leisure. Guests enjoyed breakfast sandwiches in the on-site café before hearing from Matt and Becky about the business's fascinating journey — from its beginnings as a potato store to the impressive home and leisure destination it is today.

They also showcased the wide range of offerings available across the site.



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**E: [kevinc@businessdoctors.co.uk](mailto:kevinc@businessdoctors.co.uk)**



**15th January 2026**

08.30am – 10.00am

Westfield Health



**26th February 2026**

08.30am – 10.00am

Caudwell Children

## Upcoming Thursday Thirty Networking Events in 2026

*For further details please contact  
[liz.longmore@eastcheshirechamber.co.uk](mailto:liz.longmore@eastcheshirechamber.co.uk)*



**16th April 2026**

08.30am – 10.00am

DPC Accountants



**21st May 2026**

08.30am – 10.00am

North West Air Ambulance

# Autumn 2025 Budget Highlights

The Chancellor, Rachel Reeves, has presented her second Budget to Parliament, outlining the Government's latest tax and spending plans. This followed an unexpected early release of the Office for Budget Responsibility's (OBR) analysis.

Dividend tax rates are set to rise, placing additional pressure on investors and entrepreneurs, while landlords and savers will also feel the impact through higher taxes on property and savings income. Also, a three-year extension to the freeze on personal allowance thresholds means that more individuals will find themselves paying income tax.

We've highlighted the main points from the Chancellor's speech & future tax measures for your convenience, but for a detailed breakdown or tailored advice, please do not hesitate to get in touch.

## TAXES ON INCOME – INDIVIDUALS

### *Income tax rates and allowances*

For the 2026/27 tax year, the personal allowance and income tax thresholds remain unchanged and are expected to stay static until 2030/31.

Starting April 2026, the basic and higher rates on dividend income will rise by 2%.

From April 2027, income tax rates on property and savings income will also increase by 2%.

### *Individual Savings Accounts (ISAs)*

From 6 April 2027, the annual ISA cash limit will be set at £12,000, within the overall annual ISA limit of £20,000. Savers over the age of 65 will continue to be able to save up to £20,000 in a cash ISA each year.

### *Venture Capital Trust (VCT) & Enterprise Management Incentive (EMI)*

From 6 April 2026, the VCT income tax relief will decrease from 30% to 20%.

For EMI's from the same date, the limits will be increased from 250 to 500 employees, the gross assets threshold from £30m to £120m, and the company option cap from £3m to £6m, with the maximum holding period extended from 10 years to 15 years.

### *Changes to the taxation of electric vehicles mileage-based charge on electric cars*

The most significant change is the introduction of a new mileage-based charge on electric cars, additional to the current vehicle excise duty (VED) charges paid by all vehicles, which will be introduced in April 2028. In 2028-29, the charge will equal £0.03 per mile for battery electric cars and £0.015 per mile for plug-in hybrid cars, with the rate per mile increasing annually with CPI.

## MINIMUM WAGE RATES

Minimum wage will increase from £7.55 to £8.00 for employees aged 16-17, from £10 to £10.85 for employees aged 18-20 and the National Living Wage will increase on 1st April 2026 from £12.21 to £12.71 per hour.



Autumn  
Budget

## EMPLOYMENT TAXES

### *Salary sacrifice for pension contributions*

From 6 April 2029, the amount that is exempt from NICs will be capped at £2,000 a year for employee contributions made via salary sacrifice. Any employee contributions above this amount made under salary sacrifice will be subject to employer and employee NICs.

### *Removal of tax relief on non-reimbursed homeworking expenses*

From 6 April 2026, employees will no longer be able to claim tax relief on additional household expenses incurred in employment duties that are not reimbursed by the employer. To date, a claim at the rate of £6 per week has been allowed.

## CAPITAL GAINS TAX (CGT)

Commencing 2026/27, for most sales of capital assets, CGT will apply at 18% for basic rate taxpayers and 24% otherwise. The rate of CGT for business asset disposal relief (BADR) purposes will increase from 14% to 18% from 6 April 2026.

### *Employee Ownership Trusts*

With immediate effect, the CGT relief on disposals into an Employee Ownership Trust has been halved from 100% to 50%.

## BUSINESS RATES

The Budget included several changes to business rates, including changes to the multipliers which are used to uprate business rates each year, which will reduce rates for retail, hospitality and leisure properties, and increase rates for high value properties. A transitional relief package will also cap increases following revaluations due in 2026.

## LAND AND PROPERTY

Besides the new property income tax rates detailed in the taxes on income section, the new mansion tax means properties worth over £2m face £2,500 annual charge and £7,500 for £5m plus properties owners from April 2028. The charges will be levied on property owners rather than tenants, meaning landlords will have to pay the charge, unlike council tax.

## DEALING WITH HMRC

### *Penalties*

Late filing penalties for corporation tax returns are set to be doubled for returns where the filing date is on or after 1 April 2026.

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## *It Does Matter:* TMC Strategic Communications to take award-winning campaign nationwide

**Nine in ten women, men and non-binary people have experienced some form of non-contact sexual offence.**

It's an alarming statistic, and one that the team at TMC have rallied against over the past 12 months, using their creativity to launch a campaign that inspires understanding, empathy and real societal and behavioural change.

### *Raw, real and driven by purpose*

Born from a collaboration with Thames Valley Police, *It Does Matter* is a campaign that shines a light on non-contact sexual offences (NCSOs) and violence against women and girls (VAWG), sparking awareness and encouraging honest conversations.

*It Does Matter* was developed in memory of Libby Squire, a university student whose life was tragically taken by a man with a history of NCSOs. Working closely with her mother, Lisa Squire, the campaign draws much of its strength from her determination to ensure no other family suffers the same heartbreak. Lisa's partnership with both Thames Valley Police and TMC, ensured the messaging had real meaning, transforming loss into hope and silence into action.



### *A campaign with heart*

With TMC working diligently to craft visuals, messaging and media that were thoughtful and impactful, each element was created with purpose and care to capture attention, spark understanding and help drive real cultural change.

TMC's creative process was raw and real, from its vibrant colourways, symbolising hope and a brighter future, to tactile design methods like physically tearing and rebuilding paper to create the campaign's striking graphic devices. Every creative decision reflected honesty and emotional depth, capturing both vulnerability and strength.

What made the project even more meaningful was the involvement of TMC's own team members, who shared their personal stories throughout the creative process. Their openness brought depth and authenticity, and by sharing their experiences, they showed that this issue is more than statistics, but one that impacts people everywhere.

### *Making a difference*

Launched during Freshers Week 2024, the campaign reached over 2 million people, including 24,000 students across six Thames Valley universities. In the months that followed, reports of voyeurism rose by 45% and exposure offences by 7%, demonstrating that more people now feel empowered to report incidents that might previously have gone unspoken.

Adopted by 18 police forces, the Ministry of Defence and multiple local authorities and charities, *It Does Matter* has also featured in national media and a Sky documentary, extending the reach of these vital conversations even further.

### *Award-winning impact*

The campaign was recently recognised at the 2025 Prolific North Marketing Awards, where it won 'Best Not-for-Profit Campaign (Non-Charity)' with judges describing it as "*a moving and highly credible initiative, balancing emotional impact with tangible behaviour change.*"

Now entrusted with the intellectual property of *It Does Matter*, TMC is proud to lead its national expansion, ensuring the message continues to grow and make a difference.

Tim McCloud, CEO at TMC Strategic Communications, says: "*Being entrusted with the ownership of It Does Matter and seeing it recognised with such a prestigious award marks the start of a pivotal new phase. We are proud of the campaign's impact and want to keep the momentum going, building a national picture and driving cultural change.*"

### *Join the movement*

As *It Does Matter* continues to evolve, TMC is inviting businesses, charities and community organisations to stand alongside them, raise awareness and help build safer, more respectful communities for everyone.

Alannah Moore, Social Impact Director at TMC Strategic Communications, says: "*We want everyone to be aware and involved, as by sharing our own real, raw stories, we hope to inspire understanding, encourage empathy and create lasting societal and behavioural change. Together, we can build a national picture that truly makes a difference.*"

*Find out more at [www.itdoesmatter.co.uk](http://www.itdoesmatter.co.uk) and explore TMC's creative social impact projects at [www.wearetmc.com](http://www.wearetmc.com).*

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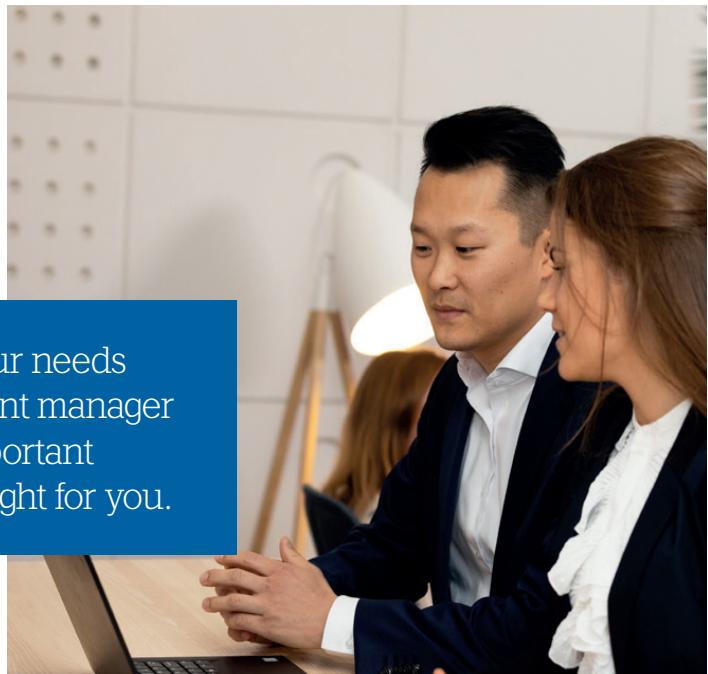
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# Making Tax Digital

How will it affect me when it arrives in April 2026?

**Does it affect me?** If you have gross income of more than £50,000 from self-employment and property income (combined) in a tax year, then YES you are affected. The threshold will reduce in future years.

**What does this mean?** It means that you will have to electronically submit a return each quarter for each source of income. A sole trader with £40,000 of turnover and a rental property with £20,000 of income will be required to submit two returns each quarter. And we are talking turnover not profit! The quarters are the calendar quarters.

**Does that mean 4 (or 8) returns a year?** Actually, it's more than that as you will still have to submit your self-assessment return too. The final return will include any tax or year-end adjustments as well as your other sources of income.

**Will I need to get software for this?** Yes and HMRC are not providing any free software. Most of the major software providers are gearing up for this but it will cost you more to do than previously, especially if your accountant is going to make the submissions for you.

**What information will I need to submit?** There are just three figures to provide. Income, expenses and profit.

**What if I am late in submitting a return?** There is a new penalty regime which will apply to late submission of the quarterly returns.

**Will I need to pay tax each quarter?** Thankfully No! HMRC will

just give you an estimate of any likely tax liability. The payment dates for tax will remain the same. However, interest rates on late paid tax will increase – for tax more than 30 days late, the rate will be base plus 14% per annum.

**I am in a partnership, am I affected?** No. MTD for partnerships is not coming in just yet.

**I have a limited company, will this affect me?** No, MTD for companies has been scrapped.

The above is just a brief summary of what is involved and it can get very complicated. You may wonder why this is being imposed on small businesses just now, especially when there is no change to the tax payment dates. Publicly, HMRC have said MTD is about making sure businesses benefit from digital ways of working and reducing mistakes. Benefits to HMRC include receiving information on a real time basis from those affected.

As you can see, this is a major change to the way information is submitted to HMRC and if this applies to you, you need to start to prepare for this now.

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*Contact us!*

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