

NASC

Scaffolding Insider

NEWS | FEATURES | COMMERCIAL | HEALTH & SAFETY

JULY/AUGUST 2024

THE KING'S SPEECH

How the new
Government will
affect you

TRAINING
SHAKE-UP

Survey results
revealed

TAXING
ISSUES

Avoid an
HMRC disaster

www.nasc.org.uk

SCAFFOLDING & ACCESS EXPO | 2024



REGISTER
FOR FREE

 WWW.SCAFFEX24.COM

 FRIDAY, NOVEMBER 29

 ICC BELFAST

SCHEDULE:

- ◆ 8:00am – 4:00pm EXPO
- ◆ 9:00am – 4:30pm CONFERENCE
- ◆ 6:30pm – 01:00am BALL & AWARDS

SPONSORS & EXHIBITORS 2024



From the Editor

One striking statistic that came out of NASC's comprehensive survey of members on training provision was that from the 103 responses, companies reported over 2,000 current vacancies across just four major roles in the industry (Advanced, Part 2, Trainee and Labourer). This reflects the ongoing crisis in recruitment and retention in the industry. The survey attempts to understand the role that training – the qualifications, the course content, the training centre locations, the support from employers – plays in this picture.

The survey's excellent response included feedback from companies right across the size range and geographical locations, and will be carefully considered by both the Training & Education Committee and Public Affairs and ESG Committee, with a view to making meaningful and impactful changes to help members and the broader industry address the workforce crisis.

There is a clear message in the survey that employers are keen to provide what their employees require from their training, and this includes addressing the need for mental health to become part of training courses, as well as improved support and mentoring. See pages 9-11 for more.

The new UK Government is also taking an employee-first approach as it proposes its first pieces of legislation following the recent King's Speech. Their plans around employment law will need close attention over the coming months as they could affect employers substantially. These plans include making Unfair Dismissal and the Right to Flexible Working a Day One Right, as well as removing the four-day waiting period before Statutory Sick Pay kicks in. NASC is very much aware of the potential impact on member companies and will be lobbying hard to ensure the Government brings balanced legislation forward that does not penalise companies who are already facing tough market conditions.

The new Government has made some very encouraging noises around growing the economy through speeding up the building of houses and infrastructure, improving transport, creating more jobs and securing clean, green energy. The Government also announced an intention to reform the apprenticeship levy and set up 'Skills England', whose remit will be to ensure we have the highly skilled workforce the nation needs. These are all excellent ambitions and if we add economic and political stability into the mix, this could create the right environment for the economy to thrive. Read more about what the new Government could mean for the industry on pages 7-8.

While the above two features look at things on a macro level, our feature on pages 13-14 looks at an issue that affects every single company in membership daily: tax. The article explores and explains some of the most common pitfalls for companies around tax, such as whether staff are classed as employed or self-employed and what the impact of that is, the Construction Industry Scheme and the VAT Domestic Reverse Charge. Get any of these wrong and they all have the potential to derail your business and cost it thousands in additional tax, interest and penalties. This may not be the most thrilling article you'll read today but it may just be the most important.

I hope you enjoy the issue. Our next issue will be out in September.



Nick Campion
Editor

CONTENTS

| | |
|---|-----------|
| From the Editor | 3 |
| Industry News | 4 |
| Feature: General Election impact | 7 |
| Feature: Training: the membership speaks | 9 |
| NASC News | 12 |
| Feature: Tax: don't get caught out | 13 |

Contact details

editor@nasc.org.uk

020 7822 7400

07958 695778

National Access & Scaffolding Confederation

4th Floor, 12 Bridewell Place, London. EC4V 6AP

www.nasc.org.uk



Scaffolding Insider is published by National Access and Scaffolding Confederation Ltd (NASC). Content does not necessarily represent the views of NASC. NASC is not liable for any inaccuracy or claims of any type from editorial, advertising, or any content within the publication.

Not all images used are representative of the standards NASC upholds and may be supplied by third parties in support of content featured in the publication.

All rights are reserved. Scaffolding Insider is the trademark of NASC, and the NASC logo and brand are registered.

ALTRAD AND KAEFER TAKE SELLAFIELD CONTRACTS

Altrad Support Services and KAEFER UK & Ireland have signed a multi-million pound contract to deliver access solutions, insulation and painting services at Sellafield.

The framework agreement totals approximately £180m over the life of the partnership and sees Altrad and KAEFER become the final two of 10 key delivery partners to join the Programme and Project Partners enterprise.

The last of the key delivery partner frameworks are part of the partnership's multi-project procurement model, which has established long-term relationships with key supply partners to deliver work packages covering everything from building fit out, groundworks and general civils to steelwork and cladding. It encourages collaboration throughout the supply chain, enhancing project delivery and maximising economic and social impact in West Cumbria.

Sellafield says the Programme and Project Partners approach is a first of its kind, developed to draw on the unique expertise brought from each partnering organisation. It is already helping achieve significant firsts for the nuclear industry and is seeing benefits from quicker engagement and reduced overheads through early contractor involvement.



KAEFER



PICTURE CREDIT: KAEFER UK & Ireland

John Rossiter, Programme and Project Partner's Head of Supply Chain, said: "We're delighted to welcome Altrad Support Services and KAEFER on board to deliver the access solutions, insulation and painting services framework over the course of the partnership. Now we have completed our core structure, we're looking forward to building a deeper collaborative ecosystem through multiple supply chain tiers so we can meet our collective commitments and continue to improve major project delivery."

Revised Common Assessment Standard released

Build UK has released Version 4 of the Common Assessment Standard, the industry-agreed pre-qualification standard designed to streamline and enhance the construction pre-qualification process. This update follows the withdrawal of PAS 91 and includes significant revisions to address the latest industry requirements.

The Common Assessment Standard is a pre-qualification standard, developed by Build UK and endorsed by the CLC. A key feature of the updated standard is the introduction of a new Building Safety section. This addition ensures companies can demonstrate their organisational capability to meet their responsibilities under the Building Safety Act.

Under the Act, individuals or organisations appointed to undertake design and construction work must be competent. Clients and contractors can demonstrate compliance with this duty by specifying that their supply chain organisations are certified to the Common Assessment Standard, which requires appropriate management policies, procedures, and systems.

An increasing number of major contractors and clients are now specifying the Common Assessment Standard for their supply chains.

Over 22,500 suppliers have been certified by the five Recognised Assessment Bodies.

Suppliers seeking certification under the Common Assessment Standard will now go through the updated question set, which can be obtained from one of the five Recognised Assessment Bodies. This streamlined approach not only simplifies the pre-qualification process but also raises the bar for safety and organisational capability within the construction industry.

This development means some of the best known SQ / PQQ suppliers, such as Achilles, CHAS and ConstructionLine will become redundant over time.



Construction growth anticipated

The construction industry is poised for significant growth following the recent election, according to leading industry intelligence firm, Glenigan.

Glenigan's latest forecast predicts a 7% growth in 2025 and a 6% growth in 2026, with reduced political uncertainty usurping current challenges such as slow economic growth and persistently high interest rates.

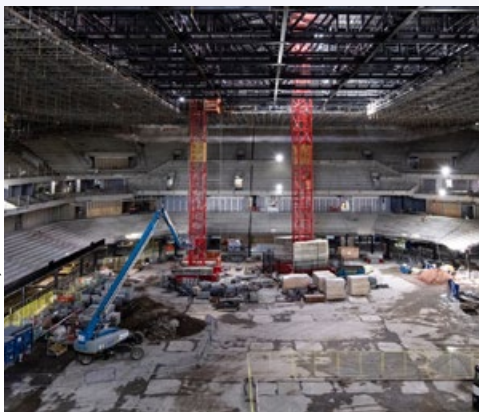
The newly elected UK Government's warm words around speeding up decision-making processes around construction projects is anticipated to bolster the economy, increase consumer spending and boost investor confidence.

Glenigan's UK Construction Industry Forecast also suggests that the gradual easing of interest rates is likely to revive housing market activity from the second half of the current year.

Huge access solution at Co-op Live

Lyndon SGB have supplied modern hybrid access solutions to one of the UK's newest music venues, Co-op Live. Lyndon SGB used the BrandSafway QuikDeck suspended access system vertical access hoists and scaffolding solutions in the enormous new venue.

The Co-op Live indoor arena in Manchester is in the Etihad Campus next to the City of Manchester Stadium. Opened just a couple of months ago, it has the largest maximum capacity of any indoor arena in Europe.



PICTURE CREDIT: Lyndon SGB

Falls from Height increase

The latest figures released by the Health and Safety Executive (HSE) show an increase in workplace fatalities due to falls from height. According to the data, 50 workers in Great Britain died from falls in the 2023/24 period, a 22% increase from the previous year's 41 deaths.

The last time fatal falls from height were higher was in 2007/08, with 58 deaths. Despite advances in safety measures and equipment, ongoing campaigns, and heightened awareness of the risks, falls from height remain the leading cause of workplace fatalities in Great Britain. Particularly concerning is the rise in fatalities among the self-employed – up by 44% over the last year, representing the highest number of self-employed fatalities in over two decades and the first time in five years that such fatalities have exceeded those among employees.

Clive Dickin, NASC CEO, said: "NASC is, of course, deeply concerned with any increase in reported fatalities or injuries as a result of working at height. The focus, however, should be on highlighting best practice for prevention, as exemplified by the measures NASC have undertaken to prevent falls, many of which are detailed in the 2024 NASC Safety Report that revealed zero fatalities within NASC membership.

"NASC has issued further updated guidance to preventing falls in scaffolding operations and an extensive video outlining key health and safety activities and portraying best practices for working at height endorsed by HSE. The ability to achieve a substantially reduced risk comes from clear guidance and excellent management, for which NASC members are recognised by their clients."



Health centre a casualty as costs double

In news that will be unsurprising to anyone working in scaffolding or the broader construction, industrial and engineering sectors, a doubling of construction costs since proposals were launched has resulted in the NHS in Devon cancelling plans for a new Health and Wellbeing Centre in Teignmouth.

When the NHS consulted on plans to relocate the most well-used services from Teignmouth Community Hospital to a new health and wellbeing centre in the middle of town in autumn 2020, the estimated cost was about £8m. Current cost estimates have risen to about £19m.

Torbay and South Devon NHS Foundation Trust Chief Executive Liz Davenport said: "We're very sorry that the scheme now looks unlikely to proceed after so much work has gone into it. We were confident it could be delivered but the project has faced procedural and financial obstacles at every turn and, combined, they now look insurmountable."

London leaders call for more housing powers

Local authority leaders in London say they need new powers and investment to fix the capital's housing crisis. Local authorities should be able to charge a levy or revoke planning permission for developers who fail to build out approved plans, according to central London council leaders.

Central London Forward, a cross-party group of leaders of boroughs in the centre of the capital, has published a new report setting out a series of practical changes to the planning system which it claims could help local authorities deliver more homes.

As well as these levy-charging and 'use it or lose it' powers, it also suggested local authorities should be given greater powers for land assembly, including new borrowing powers and the power to undertake compulsory purchases without having to pay 'hope value' and without the permission of the secretary of state.

Finally, it noted that public investment in planning had fallen by £230m in real terms since Labour was last in government and urged the government to restore funding to 2010 levels.

Central London Forward



Plans approved for pivotal Salford phase



Plans for a pivotal element of the £2.5bn, 252-acre Crescent Salford masterplan have been approved by the local council.

The Crescent Innovation scheme comprises 933 new homes, 1.7m sq ft of new commercial innovation, academic, and research floorspace, active ground-floor space, and a new movement hub, along with significant improvements to public areas.

Northstowe plans 3,000 new homes

In what is being seen as an early response to the new Government's approach to planning, Homes England, Keepmoat and Capital&Centric have signed an agreement to deliver 3,000 homes and a new town centre in Northstowe near Cambridge. As well as 3,000 homes, 50% of which will be affordable, the project will also include up to 50,000m² of commercial floorspace including shops, workspace and community facilities.

Minister for Housing and Planning, Matthew Pennycook said: "For far too long we have seen large-scale housing projects stuck in the planning system and that is why we will create a new taskforce to accelerate these stalled sites. We will get Britain building again and work is already under way to unlock thousands of new homes in Northstowe."

Kier halves debt

In a year-end trading statement, Kier chief executive Andrew Davies said the firm has made great progress strengthening its balance sheet and that average month-end debt had been slashed to £115m from £234m a year ago. Davies said progress on eradicating the contractor's debts was ahead of expectations after a strong operational performance. Kier ended the financial year to June with an order book up by 7% at £10.8bn.

Big rise for Mace

Mace saw a 25% rise in turnover last year, in part thanks to 60 contract wins at the main construction division. Revenue rose to £2.36bn, from £1.89bn, for the year to 31 December 2023, while pre-tax profits from continuing operations hit £61.7m, up from £36.7m. Last year saw the business focusing on its core services of programme and project delivery consultancy and construction. Mace sold its facilities management business and announced that it is stepping back from direct property development.

David Mosley leaves CISRS

The Construction Industry Scaffolders Record Scheme (CISRS), the scaffolding and access training scheme provider in the UK, has announced the immediate departure of its Managing Director, David Mosley. "Today we announce the departure of Mr David Mosley with immediate effect," a CISRS spokesperson said. "We wish him the best in his future endeavours."

Action needed on climate

The Climate Change Committee (CCC) has said that the previous government damaged the UK's reputation and progress towards climate goals. The UK will need to see ambitious action in the energy, transport and buildings sectors if it is to meet its 2030 emissions target, according to the CCC. In its latest progress report, the organisation revealed its assessment that only a third of emission reductions required to achieve the 2030 target were currently covered by credible plans.

Des O'Rourke

Des O'Rourke, co-founding director of the Laing O'Rourke Group with his brother Ray, has died. The O'Rourke family issued a short statement, saying: "It is with deep sadness that Des O'Rourke's family confirm his passing earlier today. Des had been ill for a short period, and he passed away surrounded by his immediate and extended family."

CAUTIOUS OPTIMISM GREETES NEW GOVERNMENT

As the dust settles on a momentous general election, the King's Speech debate finishes, and the new Government deals with its very first backbench rebellion, we look at what the election and the new Government's legislative ambitions mean for the scaffolding industry and the broader industries in which it works.

Broadly, the Labour Government has made many positive noises regarding housebuilding, planning reforms, investment in bodies like Great British Energy and so on, and with such a huge majority, policies should turn into legislation relatively quickly. However, campaigns and manifestos are one thing but delivering on the ground is entirely another, so the next few months will be critical.

In the King's Speech, the Government mentioned forty bills, including draft bills, to be brought forward, with a focus on 'growing the economy through speeding up the building of houses and infrastructure, improving transport, creating more jobs and securing clean, green energy.' The Government also announced an intention to reform the apprenticeship levy and set up 'Skills England', whose remit will be to ensure we have the highly skilled workforce the nation needs.

Key policies

Looking at policies that may play a significant role for UK scaffolding services Labour's manifesto outlined several key measures for the construction sector, including:

- Building 1.5 million new homes over the next parliament.
- Reinstating mandatory housing targets and strengthening presumptions in favour of sustainable development.
- Prioritising the release of lower-quality 'grey belt' land for development.
- Developing a 10-year infrastructure strategy to provide the private sector with certainty about project pipelines.
- Investing an extra £6.6 billion to upgrade five million homes as part of the Warm Homes Plan.

Tina Paillet, president of the Royal Institute for Chartered Surveyors (RICS) said: "It's welcome that planning reforms sat at the heart of the draft bills read out by King Charles. Both housing and infrastructure are huge economic enablers; numerous studies have identified the positive correlation between GDP growth and infrastructure delivery.

"The King's Speech is yet another step in the right direction from Labour policymakers, who have pledged to 'take the brakes off Britain' by introducing an ambitious legislative agenda which will get the UK building again, improve living standards, and help deliver the infrastructure to power a net-zero economy."

Planning and Infrastructure

In particular, the Planning and Infrastructure Bill will set out to unlock more housing and infrastructure across the country, supporting economic growth as well as the environment. The new legislation will help speed up and streamline the planning process, as well as increasing the speed of major development



PICTURE CREDIT: Labour Party

projects in alignment with government industrial, energy and transport strategies. This includes upgrading the national grid and boosting renewable energy. Labour's ambitious housing targets are seen as a positive move that could drive demand for scaffolding services. Simplifying the planning process is crucial to achieving these goals. The industry, like many other industries, waits with baited breath for the detail of how the Government will make all this happen – especially as the 2020 National Infrastructure Strategy, which espoused several sound principles, arguably inadvertently made the process more complex at times.

Eddie Tuttle, Director for Policy, External Affairs and Research at the Chartered Institute of Building (CIOB), said: "A new government offers the opportunity to build new relationships with policymakers and help them understand the challenges and opportunities for the sector.

"We look forward to working with the Labour Government to help deliver on their manifesto commitments, which included building 1.5 million homes over this Parliament, reforming the planning system, delivering a Warm Homes Plan to upgrade the energy efficiency of 5 million homes, and developing a national industrial strategy to drive economic growth.

"But to do this, we and the new Government must be realistic about the challenges the construction industry is facing, notably the shrinking skills base and the aging construction workforce, with significant numbers of workers retiring and a lack of new entrants joining."

Before the election, the CIOB was one of many industry bodies calling for an urgent review of the current apprenticeship system and its funding mechanisms to make sure training is affordable and relevant. NASC has also been sounding the alarm about recruitment and retention in the industry for some time now and will be pushing hard for this Government to put its money where its mouth is.

PICTURE CREDIT: RJJ Photography



PICTURE CREDIT: GOV.UK



PICTURE CREDIT: NFB

Rico Wojtulewicz

Rico Wojtulewicz, Head of Policy and Market Insight at the National Federation of Builders (NFB), said: *“The NFB has been lobbying for apprenticeship levy reform for some time, so we are delighted the King’s Speech agrees with our recommendation.*

“We hope to also help the Government recognise that their planning reforms are vital to ensure

Skills England meets its ambition. In construction, 90% of training capacity is delivered by SMEs, who also train 7 in 10 apprentices. Yet smaller builders only build 9% of homes and the largest contractors (Tier 1) dominate the procurement process.

“Without ensuring planning and procurement reform enables SMEs, the nation’s main trainers and retainers, workers will not have sustainable, local employment opportunities and Skills England will not be able deliver its imperative ambitions.”

Employment law

One area that has received a little less attention but is likely to play a significant role in the way any scaffolding company runs its business is the new Government’s plans regarding employment law. The Government has proposed some key changes, including:

- **Unfair Dismissal** – Day One Right: The new Government has promised to give employees protection from unfair dismissal from the first day of their employment. This will be a monumental shift in employment law, as current protection from unfair dismissal only kicks in after two years of continuous employment. This change is likely to make businesses recruit with greater scrutiny and require more formal, extended probationary periods.
- **Right to Flexible Working** – Day One Right: The right to request flexible working became a day one right on 6 April 2024. The Labour Party has stated that flexible working will be made the default for all workers, except where it is not reasonably feasible, from the first day of employment.
- **Statutory Sick Pay** – Day One of Sickness Right: Labour will remove the four-day waiting period so that statutory sick pay (SSP) must be paid from day one of sickness, which will increase employers’ costs. The Government has not confirmed if it will increase the rate of SSP, which remains relatively low at £116.75 per week, but it does plan to remove the lower earnings limit.
- **Family Leave Changes** – The Government will review the parental leave system, with the ambition to make parental leave another Day One Right. It is worth noting that the

right to one week’s unpaid carer’s leave came into force in April 2024; the Government will explore making this a paid entitlement but is not promising to do so.

There are several other areas of employment law that the new Government has promised to review too, including changes to bereavement leave, increased protection from sexual harassment, more pay gap reporting (for employers with more than 250 employees), and an extension of the equal pay element of the Race Equality Act.

Following consultation, the Labour Party also plans to simplify the current multisystem for employment status. It wants to implement a new system where people are designated as either workers or self-employed, eliminating the current legal distinction between ‘employees’ and ‘workers.’ There is not yet clarity on how rights such as sick pay and family leave rights would work under this new system, nor how people will be taxed.

Clive Dickin, CEO of NASC, gave his reaction to Labour’s victory and the announcements in the King’s Speech: *“The General Election represented a historic day for the UK, seeing a political party winning a large majority in a country with arguably some of the most challenging set of geopolitical, economic, and societal problems it has seen for a long time.*

“Given these challenges, the scaffolding and access sector needs support in ensuring a stable economy, a strong pool of talent to support their business growth, and assurances that bureaucracy is going to be kept to a minimum.

“It is also good to hear about the further delegation of power, which should help to provide a more local focus on such issues as education and training, employment and housing.

“Where the sector should be a little more guarded is the ‘New Deal for Working People’ paper published prior to the General Election by the Labour Party. The paper suggested some conclusions that would be challenging – and indeed some of the proposals in that paper made it through to the King’s Speech.

“NASC, through its lobbying programme headed by its Public Affairs and ESG committee, will challenge potential legislation like this, ensuring that NASC members are represented in the highest office to eliminate the potential damage of such legislation.

“With such a large majority and substantial number of new and inexperienced MPs, industry voices such as ours play an important role in making sure Government understands the impact of such legislation on employers, especially where employees may use new legislation unscrupulously.

“Overall, we desperately need the growth the Government has promised, alongside no further taxation to dampen that growth or industry’s enthusiasm and ambition.”

NASC to address training concerns after member survey

Following the publication of the results of a major survey on training provision in the industry, NASC is now working on understanding the detail of the results, the implications for the industry, and how NASC and CISRS (Construction Industry Scaffolders Record Scheme) can drive forward important changes to training that will future-proof the sector.

The survey went out earlier this year and received an excellent response, with 103 responses coming in from the 264 members to whom the survey was sent. The respondents came from all sizes of company, all sectors, and a wide range of geographical locations. Certification body CISRS has, via a number of training centres, improved the quality of scaffolders over many years but it was felt important to formally gather the sector’s views on training and this report provides a snapshot of contractor’s views. Sarah Klieve, Chair of NASC’s Public Affairs and ESG Committee, said: *“With over 100 responses returned from members of all sizes and geographical locations, this has provided a representative and highly informative picture of members’ views on the current position of training within our industry and how they would like to see it developing and improving in the future.”*

“Almost half of the responses not only answered the specific questions of the survey but also provided detailed additional information on specific issues and concerns that they as members are experiencing. This has given an excellent platform for the Training and Education Committee to now take forward and develop further. The information will also be used by the Public Affairs and ESG Committee in the ongoing development of the NASC political manifesto, which will be taken up with representatives from the new government in due course.”

Range of companies

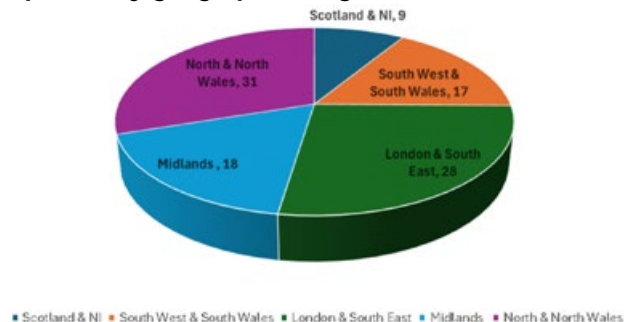
While a slight majority of responses were from companies with turnover in the £1m-7m range, there were multiple responses across the full range, from below £100,000 to over £20m. The responses were similarly well spread when it came to geography, with all regions well represented. The survey can therefore be realistically taken as a valuable cross-section of membership, and its valuable insights into strengths, weaknesses and areas of concern can be understood as those representing the membership as a whole.

Findings

Scaffolding Insider was given access to an early view of the report, which is currently being drafted ready to be shared with members. Here we share some initial findings but encourage all members to read the full results for themselves when the report is available.

Vacancies: the report identified just under 2,000 job vacancies across the four job roles of Advanced, Part 2, Scaffolders Trainee and Labourer, with the numbers shown in the chart. It is worth noting that only four contractor members from over 100 responses reported that they had no vacancies in 2023 – all

Responses by geographical region



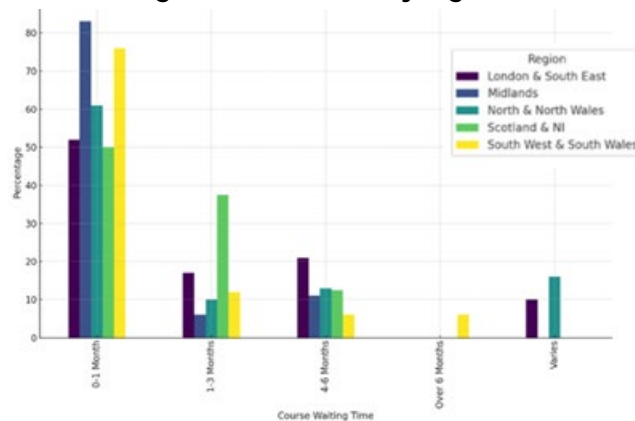
other companies reported vacancies, which is indicative of the current recruitment and retention crisis in the sector.

Training centres: When asked if they were having to wait to take courses, around half of companies said yes, and half no. London & the South-east and Scotland & Northern Ireland were the regions most affected by waits, while the Midlands and the South-west & South Wales were least affected. Those that did have to wait were generally not waiting long, with 64% of waits under a month and 92% under six months.

Chris Hilton, Director, Vision Scaffolding Solutions said: *“One interesting insight from the data is that an overwhelming majority of companies are not facing long wait times to book a CISRS course. Specifically, 78% of members report waiting less than three months to get an operative booked on a course. Additionally, the booking process is well-received, with 70% of members expressing satisfaction or high satisfaction.”*

“This data suggests that the availability of courses is not a significant issue once a suitable employee is identified. Instead, the real challenge in closing the labour shortage lies in attracting more individuals to the industry who have the potential to complete these courses.”

Course waiting time distribution by region



70% of respondents were satisfied or very satisfied with the process of arranging and booking scaffolding operative courses, with the Midlands most satisfied (94%) and Scotland & NI the least satisfied (63%).

The type of courses booked varied in a significant way on the size of the company, with the respondents in the £20m+ turnover bracket investing in over 500 training courses in the last year, with over 70% of them either apprenticeships or COTS courses. In the £10m-£15m turnover bracket, 1 in 3 courses are COTS courses and respondents also show significant investment in their skilled workforce with 13% of all courses booked being Advanced Scaffolder courses. The respondents in this bracket show a firm preference for 'traditional' training routes and lower apprenticeship utilisation at 12% of all courses booked. In the £1m-£5m bracket – the largest number of respondents – there was a strong demand for Part 2 courses when investing in their workforce, with 1 in 5 of all courses booked being Part 2.

It will be important for NASC to drill down into the detail of this section of the survey to truly understand the needs and demands of different size companies in different locations and perhaps even responding to different market requirements.

Post-course satisfaction: The report considered post-course satisfaction, splitting it down into company size. While satisfaction was generally good, it was a little lower for those companies in the £7m-£10m bracket, several of whom would like to see feedback from training providers on the strengths and weaknesses of their delegates.

Overall, there was a wide range of valuable feedback and ideas including:

- Criticism of the requirements of NVQ portfolios and the relevance of questions.
- There should be consideration of a skills-based assessment for experienced scaffolders who join NASC members with no formal qualifications, so they can earn exemption from experience period requirements in the training programme, and more readily earn CISRS Cards that reflect their ability.
- More apprenticeship availability.
- Consideration that all courses should cover mental health and the dangers of substance abuse within their learning material.
- The 18-month trainee card expiry is too short for some individuals.
- A desire for more training centres or funding to be made available for the provision of internal training.
- Consideration of the integration of leadership skills, given the importance of teamwork in scaffolding.
- Courses can lack specific skills and hazard information, such as hand-arm vibration.
- The possibility of providing school leavers with a foundation course promoting scaffolding understanding and the construction industry before they enter the workforce.
- Concern over the lack of assistance with travel for operatives where distances to training centres are longer.
- Some concerns over the quality of practical skill and knowledge that operatives had on completion of courses.
- The need to address the specific issues of recruitment and training for under 18s was identified by several responses, as well as the need to promote scaffolding as a desirable and viable career choice for school leavers.

Anthony Houghton, SHEQ Advisor, Shield Services Group said: *“The results show how our members navigate their skills needs. Those with smaller resources for training investment tentatively utilise apprenticeship routes - but more readily invest in Part 2 and Advanced courses for their workforces; whereas members in higher turnover brackets have high utilisation of apprenticeship courses where available.*



“At all levels, members show outstanding commitment to investment in their workforce but voiced concern about retention of skilled colleagues as their careers progress, which is reflected in the respondents’ course satisfaction commentary. Members repeatedly express their desire to address the relevance of the current NVQ system and training programmes. There’s a preference for certification being based strongly on the skills of the candidate, and that courses ensure trainees gain knowledge relevant in the modern construction industry such as HAVS, Mental Health and Wellbeing.”

Support for labourers and trainees: Providing effective support for operatives is crucial to ensure they can reach optimal performance. Qualitative feedback from this survey will allow NASC to explore how each company prepares their operatives for training and how they support them throughout and after their course. Initial findings were divided into eight themes; the frequency of their mentions can be seen in the chart below:

Frequency of themes mentioned



Gary Coote, Managing Director, CCS Scaffolding Ltd:
“The quality of feedback from the survey has allowed us to identify trends and patterns in how companies support their trainees before, during, and after their courses. By analysing their responses, we identified eight recurring themes. It is clear that there are multiple ways to support individuals, but some areas, such as additional training, are being implemented more frequently than others. This survey report highlights the importance of considering these themes and their implications for further development. A well planned in-house training and development strategy, developed by NASC and its members, could bring a host of benefits.”

NASC will be concerned to find that 12.62% of companies reported that they were dissatisfied with the skills, behaviours and knowledge the operatives leave with after attending the course. It will be important to explore this feedback further, as well as better understand the way companies support their trainees before, during and after courses.

Length of courses: Another area ripe for further exploration is feedback on the length of courses. There is some variation in views but a clear preference for shorter courses from those companies in the range of up to £500,000 and £15m-£20m. The table below shows more detail:

Course duration preferences by turnover range

| By Turnover | £0.00 - £100,000 | £100,001 - £500,000 | £500,001 - £1,000,000 |
|---------------|------------------|---------------------|-----------------------|
| Longer | 14% | 0% | 0% |
| Shorter | 43% | 67% | 33% |
| Stay the Same | 29% | 33% | 50% |
| Other | 14% | 0% | 17% |

| By Turnover | £1,000,001 - £5,000,000 | £5,000,001 - £7,000,000 | £7,000,001 - £10,000,000 |
|---------------|-------------------------|-------------------------|--------------------------|
| Longer | 17% | 12% | 0% |
| Shorter | 35% | 38% | 38% |
| Stay the Same | 44% | 38% | 62% |
| Other | 4% | 12% | 0% |

| By Turnover | £10,000,001 - £15,000,000 | £15,000,001 - £20,000,000 | £20,000,001 + |
|---------------|---------------------------|---------------------------|---------------|
| Longer | 33% | 20% | 29% |
| Shorter | 33% | 60% | 29% |
| Stay the Same | 33% | 20% | 44% |
| Other | 0% | 0% | 0% |

Higher level courses: The survey asked if companies would be interested in a higher level course open to directors and managers. 69% responded favourably to this idea, with no particular trend according to turnover or location. There is a five-day CISRS Manager/Supervisor course available but this will be another avenue for NASC to explore – and it certainly looks like the appetite is there.

Clive Dickin, Chief Executive of NASC, commented: “We are all very grateful to the respondents to this survey for taking the time and trouble to provide such invaluable feedback. While there are certainly areas of feedback which are pleasing, there are also areas that need addressing, especially around content, quality, satisfaction and, for some, access. There is a strong appetite for high-quality CISRS training and I am determined to work with colleagues to dig further into the survey results for a fuller understanding of the picture, and then address the issues we need to resolve, and create an even better quality training landscape.”

Lydia Chard, Commercial Director, Star Scaffolding, Chair of the NASC Training and Education Committee, added: *“The survey clearly suggests that there is a desire for course content to be reviewed and the proposal of education on mental health would be welcomed. I agree that it would be beneficial to create stronger relationships and improve communication between employers and training providers to benefit the learning candidate. Linked to this, there is an indication in the report that respondents believe additional guidance is needed for labourers and trainees through mentoring and personalised support in order for them to meet their full potential.”*

“It is exciting to see that 69% of respondents would be interested in a higher-level course for directors and managers, which creates opportunity for course development.”

“I would like to thank all those who took the time to respond to the survey as the fundamental points have created a clear map of objectives for my committee’s agenda.”



What is CISRS?



The Construction Industry Scaffolders Record Scheme (CISRS) has been the industry recognised scaffold certification body (but not the training network itself) for over 50 years. The scheme has 60,000+ CISRS card holders in the UK. CISRS is not for profit and is governed by the employers’ organisation (NASC) and union (Unite).

SAFETY REPORT SHOWS NASC DIFFERENCE

NASC has released its latest Safety Report, which reveals that in 2023 there were zero fatalities among operatives and no accidents involving the public among NASC members. This includes data from 16,667 workers across over 280 members and contrasts sharply with industry-wide figures.

The number of accidents reported by NASC members is based on RIDDOR reportable incidents, which have been filed with the HSE. There were 87 such accidents recorded in 2023 from a combined workforce of 16,667 operatives. Clive Dickin, CEO of NASC, commented: *"NASC and its members, the HSE, and the wider construction industry have driven improvements in the scaffolding industry over many years. We use the Safety Report and its analysis to target highlighted issues, and over the last 40+ years we have seen a continual drop in accident statistics. However, we cannot be complacent and NASC and its members will continue to strive for excellence within our sector."*



Beyond the headline figures are important details that help NASC and the broader industry to identify trends, such as the causes of incidents, including the age of the injured operatives, to help put in place preventative measures wherever possible to further lower accident numbers. The NASC H&S committee and Technical committee will continue to be proactive, producing bulletins and safety and technical guidance to raise awareness of the hazards and risks in our industry.

David Brown, NASC President, commented: *"This report highlights the sustained level of health and safety achieved by our members, which is a testament to their professionalism and the collective effort to foster a culture of safety."*

JUDGING PANEL CONFIRMED FOR SCAFFOLDING EXCELLENCE AWARDS

The new Scaffolding Excellence Awards are now open to entries and all members are encouraged to get their entries in well ahead of the 7 August deadline. The entry process has been simplified in order to encourage all members to consider entering. If in doubt, give it a go! The categories are:

- Project of the Year Small <£250k
- Project of the Year Medium £250k - £1m
- Project of the Year Large £1m - £2m
- Project of the Year Major >£2m
- Apprentice of the Year
- Product of the Year
- Service of the Year
- Design of the Year
- Lifetime Achievement Award

Head to <https://www.scaffex24.com/> for more information.

Meanwhile, a high quality judging panel has been assembled to judge all the entries. The judges are:

- Dr James MacFadden (Chair), Senior Responsible CSA Engineer, Sellafield
- Caroline Gumble, CEO, CIOB
- Ken Johnson, No Falls Foundation
- Andrew Stotesbury, former Temporary Works Lead, Lendlease
- Zilvinas Rubinas, Principal Structural Engineer, Goldberg Engineering
- Tim Balcon, Chief Executive, CITB
- Damini Sharma, CEO, The OM Group

NEW GUIDANCE DOCUMENTS

NASC has released five essential guidance documents, designed to enhance safety, efficiency and compliance across all operations:

- SG46:24 Adverse Weather - Highlights hazards and safety considerations for working during adverse weather.
- PG8:24 Purchasing Guidelines - For ancillary scaffolding components not covered by other NASC documents.
- TG5:24 Timber Scaffold Boards - Covers visual/mechanical characteristics, loading scenarios, and BS 2482:2009 requirements.
- CG8:24 Preparation of Quotations - Explains the process of forming contracts and the importance of written evidence.
- CG14:24 Pre-Contract Meetings - Details the importance and purpose of pre-contract meetings.

Storing Scaffold Tubes Safely

Scaffold tubes are often supplied in hexagonal master bundles (usually in 61s) and stored similarly by contractors. While this method can be efficient, it also poses risks, including instability and potential injuries from rolling bundles.

To mitigate these risks, NASC has produced an essential Safety Bulletin comprising recommendations on safe storage, proper stacking arrangements, segregating pedestrians, safe band cutting, and handling methods for new bundles.

This bulletin also includes illustrated guides to demonstrate best practices, signage, and hazard awareness, ensuring a safer work environment for all.

Find all Safety Bulletins at <https://nasc.org.uk/account/information-and-resources/safety-bulletins/>

TG20 Compliance Sheet Designs

NASC has published new TG20 Compliance Sheets, with the design updated to clearly distinguish NASC members (marked in green) from non-members (marked in red), providing a visual representation of NASC members' commitment to high standards and safety. This distinction not only highlights the rigorous audit process that NASC members undergo but also ensures clarity and accountability across all compliance documentation. Find out more here <https://nasc.org.uk/information/tg2021/>

ePortal Non-Member Pricing Changes

NASC has further demonstrated its commitment to membership value by holding member prices on the ePortal, while increasing non-member prices specifically for TG20 subscriptions and renewals. This change underscores the value NASC places on its members, who continue to receive the best benefits and pricing.

New Speakers for ScaffEx24



NASC has announced two new industry-leading speakers for ScaffEx24, the premier scaffolding and access conference and expo. The two new keynote speakers are: Tim Balcon, CEO of the Construction Industry Training Board (CITB), and Dr Yasuo Toyosawa, President of Scaffolding & Construction Equipment Association of Japan (SCEA).

With their long experience and global perspective, these will be two outstanding speakers – among many others, all speaking at this free-to-attend event taking place in Belfast on 29 November 2024.

Registration is open for ScaffEx24 now visit <https://nasc.org.uk/scaffex24/>

TAX – HOW TO AVOID AN HMRC DISASTER



Sean Turner,
Senior VAT Manager

Sean Turner from tax experts Menzies LLP addresses some of the most important tax issues that scaffolding companies must know about to ensure they comply with tax law.

Employed or self-employed?

The first question a business should consider when taking people on is whether they are an employee or self-employed. In other words, do you look like an employer that can tell the employee what they must do, or does it look like a relationship between two independent self-contained businesses?

If it looks like employment, the pay must go through a payroll with PAYE tax and national insurance applied before payment. There will also be employment rights such as sick pay and holiday pay and an obligation to pay at least National Minimum Wage. Auto enrolment pension is also likely to be required unless the pay is low. Additional employment rights apply after time, typically two years, although this may be changing with the new Government planning legislation to this effect.

When employer's national insurance and possibly apprenticeship levy are added as a cost to the employer, it becomes much more expensive than a genuine self-employed arrangement.

HMRC can collect significant additional taxes if they can re-classify self-employed workers as employees, so it is important to have contractual arrangements that can withstand HMRC challenges if you want to engage off-payroll workers without risk of a hefty tax settlement down the line.

This can be a complex area and there is no substitute for bespoke advice, but for a self-employed arrangement to be defensible you need to satisfy the following factors:

- Substitution – can the worker pay someone else to do the work for them?
- Length of contract – the longer the contract, the more likely it will be employment.
- Notice periods – if notice is required to end the contract, this will indicate employment.
- Control – who decides what, when, where and how work

is to be done? If the individual decides all of these, this is likely to be self-employment.

- Contractual terms:
 - Is there a genuine offer and acceptance of work for each assignment? If there is, this points to self-employment. An individual being told what they must do after the contract terms have been agreed indicates employment.
 - Does the contract make clear what is to be delivered and what the payment for delivery will be? This indicates self-employment.
 - Is there scope for the worker to benefit from their own efficiencies? Can they earn more by performing the work more quickly?
 - Is the worker at financial risk? Do they meet costs such as insurance or providing a work vehicle before they have won work? Do they have business costs they must meet regardless of whether they win work, or the weather prevents them from working? Is the worker personally liable if they damage property or a person?

The more of these that point to self-employment, the stronger the defence.

What is IR35 and how is it relevant?

There is a lot of misunderstanding about IR35. In simple terms, all IR35 does is prevent an employee from gaining a tax advantage by putting an intermediary between them and their employer. IR35 says that we must ignore the intermediary and look at the relationship between the person doing the work and the business they are providing services to and ask one question – if there was no intermediary, would this be employment or self-employment? If the answer is employment, IR35 ensures that the overall tax liability will be roughly the same as it would have been with employment and there is no tax advantage.

What about workers provided by an agency?

It is much more likely that an agency worker will be subject to PAYE than a non-agency worker. Where an agency is involved, PAYE will apply if just three tests are met:

1. There is a contract between a business for the supply of a worker, who is not their employee, to another business – and this business pays another entity, not the worker.
2. The worker must perform the work themselves and cannot pay another worker to work on their behalf.
3. Anyone in the supply chain can submit the worker to supervision, direction or control.

Note: this does not automatically mean that the worker is an employee for employment rights purposes, just that they will be taxed in the same way as an employee.

This is a risky arrangement for others in the supply chain because if the agent that pays the worker does not apply PAYE correctly, HMRC may be able to collect the tax from others in the supply chain. It is therefore essential to undertake checks on agents to ensure they are applying PAYE correctly.

Umbrella companies

Umbrella companies are seen as high risk by HMRC because some do not apply the PAYE rules correctly. While umbrella companies provide a solution to businesses by paying the workers, HMRC may seek to collect the liability from others in the supply chain if you cannot produce evidence to show that you have performed adequate checks to ensure the umbrella company has applied PAYE correctly.

Overseas intermediaries

Where the agency, umbrella company, personal service company etc is outside the UK, the obligation to apply PAYE falls on the UK entity that pays the overseas entity. Overseas intermediaries add another layer of risk.

Construction Industry Scheme (CIS)

If you are paying for construction services and not required to apply PAYE, CIS will apply. The supply only of scaffolding is not considered a supply of construction services and CIS will not apply in these circumstances. However, the supply and assembly of scaffolding – or supply of personnel alone – is a supply of construction services and CIS will apply, regardless of whether the payment is direct to the worker, or an agency, umbrella company etc.

One CIS area that people often get wrong is a deduction for materials. If the supplier owns the scaffolding, it is ‘plant’ and a payment for the hire of ‘plant’ is not materials and a deduction does not apply. Essentially, the whole charge for the supply and installation of scaffolding is usually treated as a ‘labour cost’ for CIS. The only exception is where the supplier does not own the scaffolding but has rented from another business: here, the amount paid for the rental may be regarded as materials, but any profit charged by the subcontractor will be regarded as ‘labour’.

VAT – the Domestic Reverse Charge

The introduction of the Domestic Reverse Charge (DRC), intended to combat missing trader fraud, was a major change to the way VAT is collected in the construction industry. Under the DRC, VAT and CIS-registered customers receiving certain construction services, known as ‘specified services’, subject to the standard or reduced rate of VAT, must self-account for the VAT due and pay the VAT to HMRC instead of paying the supplier.

Risk and compliance

HMRC guidance specifies the type of construction services that fall within the DRC. Where the DRC is applicable, construction businesses must ensure their accounting and invoicing systems are able to handle it, whilst ensuring controls are in place to minimise risk. There may also be a cashflow impact.

Construction businesses must undertake due diligence

checks on the parties within the supply chain and be able to identify main contractors, subcontractors and end users in order to get the VAT treatment correct. For example, end users will normally be charged VAT under the standard VAT accounting rules and there are different rules for connected parties. Contractual terms with suppliers and customers should be reviewed.

Where VAT is not charged when it should have been, HMRC will seek to collect the VAT from the supplier, whilst potentially applying penalties and interest.

Customers are at risk where VAT is charged when it should not have been, as HMRC may assess the recipient for DRC output tax, and refunds would need to be obtained from the supplier, with penalties and interest again potentially applying.

There are additional rules where other services or goods are supplied together with specified services to form a mixed supply. The rules can be complex.

The DRC and scaffolding

Specifically related to scaffolding, one of the key issues is the effect on the DRC of a consolidated invoice, compared to an invoice with split charges for the hire, erection and dismantling of scaffolding. Typically, the services of erecting and dismantling scaffolding supplied for zero-rated construction work is also zero-rated.

Where these services are supplied for standard or reduced rate projects, this is likely to be accounted for under the DRC, if all the conditions are met. However, the charge for the hire of scaffolding is subject to VAT and the hire of goods on their own is not covered by the DRC.

If there is a single charge for the hire of scaffold and labour, the full value of the supply will likely be covered by the DRC rules. The VAT liability of the supply of scaffolding is dependent on the contract and these should be reviewed case by case to ensure the VAT treatment is correct.

HM Revenue & Customs tax enquiries

If you are unfortunate enough to be subject to an HMRC investigation, we would strongly recommend seeking professional advice to ensure any liability to additional tax, interest and penalties are mitigated.

If there are any issues in your tax affairs that require correction, we strongly advise seeking professional support to ensure you are protected from criminal investigation and that any financial penalties are as low as the law allows.

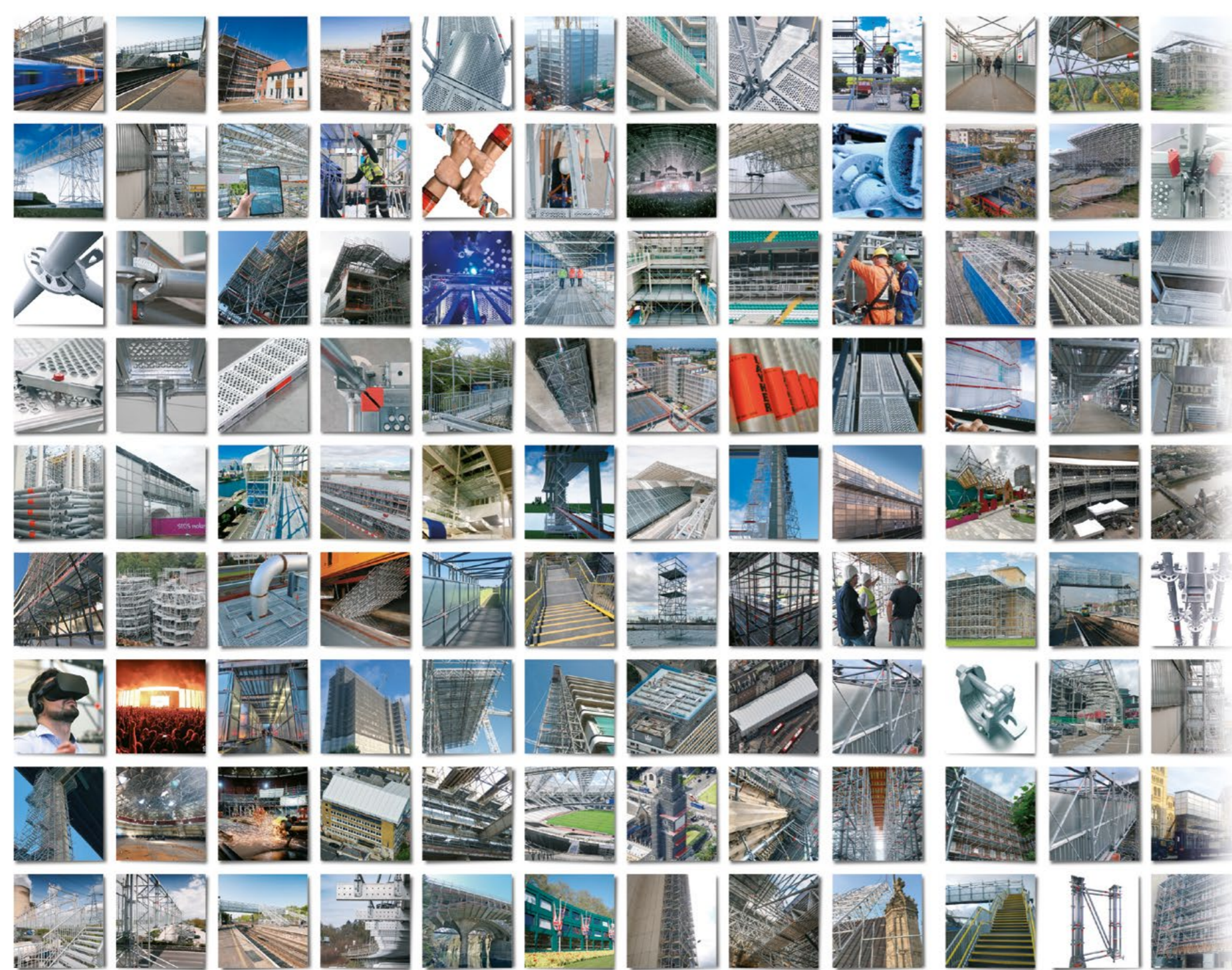
How we can help

Menzies has dedicated Employment Tax, CIS, VAT advisory and Tax

Disclosures and Disputes teams, who can advise on all tax implications that can arise within a building and construction supply chain, including review of contracts and dealing with HMRC enquiries.

Please get in touch with any queries by calling Sean Turner on **020 7465 1908**.






For more than
75 years,
Layher has focused
on **innovation**
not imitation.

It's why we remain
the past, present
and future of
system scaffolding.



 The past, present
and future of
system scaffolding

Layher UK info@layher.co.uk | www.layher.co.uk



Layher® 

More Possibilities. The Scaffolding System.

