



A guide to business compliance



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Copies of this guide are available from <https://businesswales.gov.wales/socialbusinesswales/>

Also available in Welsh. Also available in large print format.

Introduction

When you start a business there are various legal and social aspects of that business which must be considered and with which the business must comply. These vary depending on the nature of the business or organisation, its legal status and the activities that it is carrying out. This guide addresses the main requirements that should be considered by those setting up in business and is intended to help you and those involved through some of the compliance issues.

The Centre guides referred to in this document can be accessed by contacting the Centre at the address on the back cover of this guide. COBRA fact sheets are also available from the Wales Co-operative Centre or via www.cobwebinfo.com

Thinking of Setting Up?

The Business Idea

It is important for anyone setting up in business to have a sound business idea. It is often difficult to determine whether an idea is a good one whether it will work in practice before actually trying it out. To minimise risk, most good business ideas should be backed up with sound market research. This can either be undertaken through desk based research or through seeking primary research data from prospective customers. Thorough market research is often overlooked by people setting up in business but its importance cannot be underestimated.

Even with sound market research, many other aspects of the business must be considered such as its name, details of the product or service, where the business will operate, costs etc. The most reliable and effective method of ensuring all the aspects of the business are covered is the production of the business plan.

The Business Plan

The business plan is an essential planning tool for anyone setting up in business. Often unnecessarily overcomplicated or far too long and unfocused, many business plans are ineffective. It is important that a clear structure of the plan is adopted, sound market research backs up the marketing sections of the plan and that clear financial forecasts are produced. Many business plans can be written in 10-15 pages and should follow a logical structure. The Wales Co-operative Centre has produced a 'Guide to Business Planning' to assist this process.

The Business Name

An integral part of any business and its marketing strategy, the business name should be considered carefully. When setting up a business as a limited company or society, it is important to check the name being considered is not already being used by someone else. Even when not incorporating, a business name can be registered and therefore protected as a trade name.

Legal Issues

When setting up a business entity there exist numerous structures that could be adopted. Either a business operates as a sole trader, a partnership, an unincorporated association, a limited company or a society. The Wales Co-operative Centre publishes a 'Guide to Legal Structures' to assist in choosing the most suitable structure.

The remainder of this guide is targeted at businesses that have incorporated as a company or a society but its contents often apply to any form of business structure.

Further Information:

[A guide to business compliance](#)

COBRA Fact Sheet:

BIF025 – A Guide to Business Planning

BIF167 – A Guide to Setting up a Business as a Private Limited Company

Wales Co-operative Centre Guides:

Guide to Business Planning

Guide to Legal Structures

Guide to Community Shares in Wales

Guide to Financial Management

Guide to Employing People

Useful Contacts:

Companies House

Web Site: www.companieshouse.gov.uk

Tel: 0303 1234 500

Intellectual Property Office

Web Site: www.ipo.gov.uk

Tel: 0300 300 2000

Legal Responsibilities Following Incorporation

Directors' Duties

Directors are normally responsible for setting the business strategy and for monitoring and evaluating its performance. In addition legislation through the Companies Acts sets out a number of legal duties for directors. For the purposes of the Act, 'directors' includes de facto directors, former directors, shadow directors, executive and non executive directors..

The following general duties apply:

- ▶ Duty to act within powers
- ▶ Duty to promote the success of the company
- ▶ Duty to exercise independent judgement
- ▶ Duty to exercise reasonable care, skill and diligence
- ▶ Duty to avoid conflicts of interest
- ▶ Duty not to accept benefits from third parties
- ▶ Duty to declare interest in proposed transaction or arrangement

The duties are owed to the company so only the company will be able to enforce them, although in certain circumstances shareholders may be able to bring a derivative action on the company's behalf. A derivative

claim may only be brought in respect of a course of action arising from an actual or proposed act or omission involving any negligence, default, breach of duty of trust by a director of a company so a shareholder can bring a derivative action for an alleged breach of statutory duty.

Company directors are legally responsible for ensuring that the company meets all its obligations though it may be the company secretary who actually does the work. These responsibilities include holding members' meetings at the required intervals, preparing financial statements, maintaining statutory books and registers, making annual returns and keeping accounting records.

Non-executive directors are those directors not employed by the company. Executive directors are full time employees of the company. Usually they have a particular specialism or area of responsibility such as sales, marketing, finance etc. They make many of the day to day decisions about running the company and will have a job description as such.

A shadow director is a person who is not formally a director of the Company, but who has a direct input into its management and whose opinions are usually taken into account. For most purposes, such a person will be treated as a full director in law.

Directors must be at least 16 years old, and all companies must have one natural person as a director – i.e. they cannot have all corporate directors.

Anybody can become a director, with a few exceptions: -

- ▶ A person must not have been disqualified by a court from acting as a company director.
- ▶ A person must not be an un-discharged bankrupt (Except with leave from court).

Company Secretary's Duties

It is no longer a legal requirement for a company to have a Company Secretary, although the Wales Co-operative Centre promotes the appointment of a Company Secretary as good practice. The Company Secretary is generally responsible for all the legal aspects involved in running the business, although all directors are equally responsible for the running of the company. The Secretary need not be a member of the company but they usually are. It is usual for the Secretary to know more about the constitution of the company than other directors and is advised to obtain a copy of the Companies Act 2006 available from the Companies House Website. Companies House provides additional useful information relevant to the Company Secretary through a series of Guidance Booklets available from Companies House, Crown Way, Cardiff CF14 3UZ, tel: 0303 1234 500. It also has a very useful web site at www.companieshouse.gov.uk where you can download information booklets and all the relevant Companies House Forms.

In a small co-operative, the secretary need not have specialist legal skills, but instead should have a degree of common sense and good organisational skills. However, it is important that the person understands his or her own capabilities and should know how to seek advice when necessary.

A secretary without legal skill who is acting in a reasonable manner is not expected in law to know what a fully trained lawyer would know. They should normally take advice on queries concerning complicated leases/documents, checking specialised expensive contracts/agreements, disputes and employee rights.

Duties and Responsibilities

Dealing with the Registrar

- ▶ Accounting reference dates – If you wish to amend your accounting reference date, the Secretary must, (within 9 months of registering) send form AA01 to notify Companies House of your financial year-end. If this is not done, your year-end will be the last day of the month of the anniversary of incorporation.
- ▶ Companies House will send out the Annual Return form AR01 to the registered office. This form will contain the names and details of all the directors logged with the Registrar. This form must be completed and updated and returned to the Registrar within 28 days of their notification. There is an annual document-processing fee of £40 in respect of a paper form (or £13 for users of the Companies House Software Filing or Web Filing services), which must be sent to Companies House with the annual return.
- ▶ Appointment of an *auditor* - This must be a qualified accountant who has no personal interest in the business. Appointment is normally made by the first directors and will hold office until the end of the first AGM where the members will re-appoint or appoint another auditor.
- ▶ *Exemptions are available to small and medium-sized companies. Refer to the Companies House website for more details.*
- ▶ Instruct your auditor to undertake the annual audit of your accounts at the end of the financial year. File annual accounts at Companies House within 9 months of your financial year-end, accompanied by the Directors' Report and Auditor's Report. Keep copies at the Registered Office.
- ▶ Forms have to be filed with the Registrar notifying any changes to the organisation. Examples are changes in the company name (Forms NM01 – NM05. The document-processing fee is £10) address (Form AD01), management committee members (Forms AP01, AP03, TM01, TM02, CH01, CH03).

Statutory Books

- ▶ Maintaining the statutory records of the business. There are five main sections: i) the register of members; ii) the register of directors; iii) the register of secretaries; iv) the register of directors' interests and v) the register of charges. Standard forms can be provided upon request. Minutes of all meetings must be clearly filed.
- ▶ In the absence of a specific person delegated to the role, it is the responsibility of the secretary to ensure that all procedures about admitting new members are followed, that all members (including management) both new and old are informed of their duties and responsibilities and all management committee members are given a copy of the Constitution. All members are recorded in the register of members.

Stationery Requirements

- ▶ Make sure all stationery (letterheads, invoices etc.) comply with legal requirements. It must show: (a) the full name of the company (including "Limited" or "Ltd"); (b) the address of the registered office; (c) "Registered in England & Wales" or "Registered in Scotland" as required; (d) Registration Number (on your Certificate of Incorporation); (e) VAT number, if you have one. All this must be in addition to any trading name and logo you use.
- ▶ Display the full name of the business at the registered office and at each place of business. Also display your Certificate of Incorporation, Certificate of Employers Liability Insurance and VAT Certificate.

Meetings

- ▶ Organising meetings i.e. agendas are agreed and minutes are noted and circulated.

- ▶ Make sure the correct notice is given for all meetings. The Articles of Association will state the length of notice required, the Annual General Meeting and an Extraordinary General Meeting, for the passing of a special resolution will (usually) require 21 days notice in writing. Any other general meeting will require 14 days clear notice in writing. These notices can only be waived with the consent of all of the members in the case of the AGM and the majority of members in the case of other general meetings.
- ▶ From 6th April 2008 private companies are no longer required to hold an *Annual General Meeting*. If held, the AGM normally takes place a few months after the financial year-end, as the audited accounts are presented at this meeting. Since the AGM requirement has been abolished, private company meetings are all on a 14 day notice period unless the articles state otherwise. The Wales Co-operative Centre still promotes the use of the Annual General Meeting as a useful tool to engage with all stakeholders.
- ▶ The secretary should ensure that full minutes are taken and correct records of procedures are kept for general meetings. The minutes should include: Date, time and place; List of those present; Note of the Chairman; Apologies; List of resolutions with names of proposers/seconders and a note whether it was carried; a note of any other decisions or instructions given. Copies of the minutes should be circulated to the members or kept in a place where members can have access to them.
- ▶ It is generally good practice to ensure the procedures described above are implemented for the board as well. A more formal approach will avoid confusion and argument in the long run.

Additional Tasks

- ▶ Ensuring the co-operatives operations are legal e.g. within the constitution, company law and Health & Safety legislation.
- ▶ Each employee has a contract of employment and statement of main terms and conditions of employment within 8 weeks of their starting work.
- ▶ All organisations are legally obliged to have the following insurance if they have employees or vehicles:
 - ▶ Employers' liability insurance.
 - ▶ Motor insurance.

Useful Companies House Forms

AA01	Change of accounting reference date
AD01	Change of situation or address of registered office
AP01	Appointment of director
AP03	Appointment of secretary
TM01	Terminating of appointment of director
TM02	Terminating of appointment of secretary
CH01	Change of director's details
CH03	Change of secretary's details
AD02	Notification of single alternative inspection location (SAIL)
NE01	Exemption from requirement as to use of 'limited' or 'cyfyngedig' on change of name

Annual Returns

- ▶ Once a year every company must supply basic information to Companies House known as the 'annual return'. An annual return is a snapshot of general information about a company's directors, secretary, registered office address, shareholders and share capital.

Accounts

- ▶ Directors of limited companies have a duty to prepare, maintain and submit accounts to Companies House on an annual basis. This includes a profit and loss account and a balance sheet but the level of detail and whether or not they need to be audited will depend on the financial size of the business. Additionally, Trustee Companies, commonly used in employee buy-out situations, may also be required to file dormant accounts.
- ▶ Your first set of accounts must be submitted to Companies House within 9 months of the end of the first financial year. There are automatic fines for accounts that are filed late. These accounts will be available to anyone who wishes to inspect them.

General Information to Companies House

- ▶ After incorporation the business must inform Companies House about the appointment of any new directors, the resignation of any directors, changes to directors' names and addresses or other details originally registered on the form IN01 at registration. There are strict time limits for the filing of such information often as little as 14 days.

Further Information:

COBRA Fact Sheet:

BIF025 – A Guide to the [Duties of a Director](#)

BIF167 – A Guide to Setting up a Business as a Private Limited Company.

Wales Co-operative Centre Guides:

Guide to Business Planning

Guide to Legal Structures

Guide to Community Shares in Wales

Guide to Financial Management

Guide to Employing People

Useful Contacts:

Companies House:

Web: www.companieshouse.gov.uk

Tel: 0303 1234 500

Tax

Tax issues apply to all organisations even if you are a registered charity

Corporation Tax

Companies are generally required to pay corporation tax on profits. For the tax year ending 31st March 2015 Companies pay corporation tax at a rate of 20% on profits between £0-£300,000 and 21% on profits over £300,000. You should contact HM Revenue and Customs (HMRC - www.hmrc.gov.uk) for information about the rates that you will have to pay and seek professional advice on your individual situation.

Companies are required to carry out self-assessment for corporation tax calculating the amount of tax payable themselves. Corporation tax must be paid within nine months and one day from the end of the financial year. HMRC will send you reminders about this.

Income Tax and National Insurance

Paid directors of a company are treated as employees and must pay income tax on their earnings as well as Class 1 National Insurance contributions (NICs).

The company must also pay employers' NICs for each of its employees.

Employees must pay PAYE (Pay As You Earn) which is deducted by the employer from their wages.

VAT

If the company's annual turnover reaches a certain level (£82,000 at April 2015) it will also be required to register for VAT. However, a business can register voluntarily if turnover is lower than this threshold. This can have advantages, such as allowing your company to claim back VAT on purchases.

Business Rates

If you use any part of a building for business purposes you will probably have to pay business rates. Certain businesses may be able to get a reduction or complete exemption from business rates although this mainly applies to charities, rural businesses and non-profit organisations.

Stamp Duty & Stamp Duty Land Tax for businesses

If you enter into any leases for a premises which is greater than £150,000 over the period of the lease you

will probably have to pay stamp duty and stamp duty land tax. You should contact HM Revenue and Customs (HMRC - www.hmrc.gov.uk) for information about the rates that you will have to pay and seek professional advice on your individual situation.

You will be required to complete a return with payment within 30 days after you have signed any lease agreements failure to do so will result in automatic fines.

If you purchase shares and the transaction is over £1,000, you will pay tax (stamp duty) of 0.5% on the transaction, rounded up to the nearest £5.00. You will be required to pay this stamp duty within 30 days of the transaction and failure to do so will result in automatic fines.

Further Information:

COBRA Fact Sheets:

BIF015 – An Introduction to Tax, National Insurance and VAT

BIF234 – An Introduction to Value Added Tax (VAT)

BIF045 – A Guide to Completing a VAT Return

BIF061 – A Guide to Understanding Business Rates

Useful Contacts:

HM Revenue & Customs
Web Site: www.hmrc.gov.uk
Tel: 0300 200 3510

Welsh Local Government Association
Web Site: www.wlga.gov.uk
Tel: 029 2046 8600

Insurance

Compulsory Insurance

All organisations are legally obliged to have the following insurance if they have employees or vehicles:

- ▶ Employers' liability insurance
- ▶ Motor insurance

Recommended Insurance

It is recommended that all organisations consider whether they should have the following insurance:

- ▶ Building insurance - if they own their premises or are responsible for its upkeep
- ▶ Contents insurance - the contents of the premises
- ▶ Business equipment - specialist equipment not covered by the above
- ▶ Business interruption - unforeseen circumstances that could lose business
- ▶ Employees liability - if employing staff

- ▶ Public liability - where the public could be at risk of accident
- ▶ Professional indemnity - where a business gives advice to customers and could be sued if the wrong advice is given
- ▶ Product liability - potential problems with the businesses products

Other Insurance

Organisations should also consider whether they need:

- ▶ Legal insurance
- ▶ Personal liability
- ▶ Key man insurance
- ▶ Credit insurance
- ▶ Employee litigation insurance

Further Information:

COBRA Fact Sheets:

BIF006 – An Introduction to Insurance Cover for Business

BIF375 – [A Guide to Employers' Liability Insurance](#)

Useful Contacts:

Web Site: www.co-operativeinsurance.co.uk

Tel: 0800 158 4034

Financial Control and Management of 'Shares'

Bookkeeping

A well managed business will ensure it knows where all of its income has come from and where all of its expenditure has gone. The business must keep effective and efficient books of account and ensure someone has the responsibility for ensuring this task is completed. In line with the need to inform Companies House, the financial books should allow for the production of a profit and loss account, a balance sheet and good practice suggests a viable cash flow forecast. These will also provide you the information to complete your tax returns. Maintaining proper and efficient accounts will ensure financial control of the business helping to make proper and viable decisions.

The Wales Co-operative Centre has produced a Guide to Financial Management to assist this process.

Business Bank Accounts

It is important to keep business accounts separate from personal accounts and to ensure proper financial standing orders are in place to protect the business bank account. This will normally take the form of agreeing two signatories on cheques, arranging standing orders and direct debits. You must ensure that

you keep copies of your bank statements and regularly reconcile them with your cash book. Further information on this can be found in the Wales Co-operative Centre's Guide to Financial Management.

Management of 'Shares'

If you operate as a company limited by shares it is vital that accurate records of shareholders are maintained and reported to Companies House as part of your annual return. If your shareholders are employees, for example in a worker co-operative, then this information is likely to change when employees leave and new employees join. The management of shares will vary from company to company so you should refer to your Articles of Association in order to clarify some of the common areas detailed below:

Types of issued shares – Your issued share capital may be made up of different types of shares that each enjoy different rights. Check your Articles of Association to clarify what share types exist and what rights are attached to each (voting rights, right to dividend, redemption rights, etc)

Eligibility of members – Your Articles will specify who is eligible for membership (and therefore shareholding) within the company. In a worker co-operative for example, normally only employees or an employee trust will be able to become a member. In this case your Articles may also stipulate that only employees that have been employed for a qualifying period of time can become members. The Articles may also stipulate that employees must offer all of their shares for sale if they leave the business.

How do new shareholders purchase shares? In the example of a worker co-operative, shares will normally be purchased from either outgoing employees, an employee benefit trust, or as a result of the company allotting shares which the new employee can subscribe for.

How is the price per share calculated? The price will normally be set by the company's accountant who will determine a fair value by reference to a mix of profits and the company's assets.

What rights do shares have? The rights attaching to shares will vary from company to company. Shareholders will generally want to understand whether they have a right to vote, receive a dividend and participate in a distribution of assets on a winding up.

The Company Secretary should ensure that he/she is aware of the provisions contained in the Articles of Association dealing with the above scenarios.

In order to accurately update the shareholder register it is vital that any transfer of shares is correctly recorded. Whenever any transfer of shares takes place there is a requirement that a 'Stock Transfer Form' be completed (Form J30 is available from the Wales Co-operative Centre). This form records the details of who is selling and who is buying the shares, the number of shares transferred, the price paid for the shares and the date on which the transfer took place. The Company Secretary should keep these completed forms and update the Company Share Register accordingly. If the value of the share transaction is in excess of £1000 stamp duty will be payable at a rate of .05% of the sale price (rounded up to the nearest £5) and the Stock Transfer Form along with the stamp duty payable will need to be sent to HMRC within 30 days of the transfer date.

Further Information:

COBRA Fact Sheets

Wales Co-operative Centre Guides:

Guide to Financial Management

Useful Contacts:

Web Site: www.coopbank.co.uk

Tel: 08448 448 446/03457 213 213

Employment

There is a considerable amount of legislation relating to recruiting and employing staff. If your organisation is employing staff it is recommended that you seek further advice from your business advisor and read the recommended factsheets listed at the end of this section. As a brief checklist it is the duty of the directors to ensure that your organisation complies with employment legislation ensuring all staff:

- ▶ Have a written contract of employment
- ▶ Are legally entitled to work in this country
- ▶ Are paid at least minimum wage
- ▶ Are guaranteed a minimum notice period
- ▶ Are not asked to work over 48 hours per week and given suitable breaks (unless the employee has signed an opt out agreement so they may work more than this)
- ▶ Are given at least statutory minimum holiday per year
- ▶ Have the right to join a trade union
- ▶ Are enrolled into a work based pension (for staff over 22 and under the state pension age earning £10,000 (this figure may change))

www.thepensionsregulator.gov.uk/employers/your-step-by-step-guide-to-automatic-enrolment.aspx

It is also essential to have:

- ▶ Equal Opportunities Policy
- ▶ Health & Safety Policy
- ▶ Discipline & Grievance Procedure
- ▶ Environmental Policy

Further Information:

COBRA Fact Sheet:

BIF136 – An Introduction to Employment Regulations

Wales Co-operative Centre Guides:

Guide to Employing People

Useful Contacts:

ACAS

Health & Safety

Health and Safety Requirements

One of the first things a business will need to do when starting - even if you work from home - is to assess the health and safety risks in your workplace. All businesses are required by the Management of Health and Safety at Work Regulations 1999 to assess the risks to the health and safety of anyone who may be affected by their work activities.

- ▶ The Health and Safety at Work Act 1974 states that employers must:
- ▶ Have a written statement of general policy (if they have five or more employees) with respect to health and safety at work.
- ▶ Identify risks at work and possible precautions through risk assessment.
- ▶ Provide a means of carrying out the policy and a procedure for reporting accidents.
- ▶ Identify the person responsible for carrying out the precautions.
- ▶ Identify relevant legal standards that apply in each part of the workplace.

Businesses employing five or more people must have a written health and safety policy.

Fire

Fire Authorities are responsible for ensuring the safety of buildings for the people both working in and using them. All employers with two or more employees must have in place:

- ▶ A completed fire risk assessment of premises.
- ▶ Provision of fire safety equipment with full records for the testing and maintenance of equipment.
- ▶ A fire management plan.
- ▶ Adequate and well documented means of escape should a fire break out.
- ▶ Arrangements for staff training in fire safety.

Food Hygiene

New food businesses must register with their local authority before they start trading.

Food hygiene regulations apply to anybody who handles food on a commercial basis. This can affect a range of businesses including food processors, manufacturers and packagers to retailers, caterers and suppliers. The Regulations also cover mobile and temporary premises such as marquees, market stalls, mobile caterers, private dwellings used temporarily for food preparation and vending machines.

It is the responsibility of the business to see that you and your employees comply with the Regulations.

Contact the local authority for specific details on how the Food Safety (General Food Hygiene) Regulations will affect the business.

Visit the Food Standards Agency website (www.food.gov.uk) for detailed information on how to comply with all food safety legislation.

Further Information:

COBRA Fact Sheets:

BIF039 - Health and Safety Compliance Checklist

BIF122 - A Guide to Fire Safety Measures

BIF193 - Food Safety (General Food Hygiene) Regulations 1995

Useful Contacts:

Website: www.hse.gov.uk

Tel: 0300 003 1747

Keeping Records

Compulsory Records to Keep

While good record-keeping practice is important for keeping up to date with your income and expenses there are also legal requirements to store certain documents for a minimum period of time. The records that you need to keep vary according to the status (sole trader, partnership or limited company), size, and nature of the business and include financial and accounting records, personnel records, and corporate documents.

Tax documents

You will need to keep any information and documents needed to help you fill in your tax return. Once you have filed a tax return, you must keep all documentation and records for at least the next six years.

VAT documents

If you are registered for VAT you must keep records of all the supplies you make and receive and a summary of VAT for each accounting period covered by your VAT returns.

Records retained for VAT purposes must be kept for six years after the current year.

Wages and National Insurance

If you employ staff you must keep all wages and National Insurance records for six years.

Personnel

Every permanent employee should have a personnel file. These files are confidential and should be kept in a secure place. Personnel files should be retained for seven years after employment ends for legal and reference purposes.

Accounting

For all businesses, regardless of status (sole trader, partnership, company, etc) records that have been used to compile annual accounts should be retained, usually for two to three years. Documents that need to be kept include most of the documents retained for tax and VAT purposes. Annual accounts, once audited, should be kept permanently.

Health and Safety

You will also need to keep health and safety records to demonstrate compliance with health and safety legislation relevant to your business, for example risk assessment reports and accident books. These will need to be kept for at least 12 years in case of personal injury claims against the business. Employers' liability insurance certificates need to be kept for 40 years.

Further Information:

COBRA Fact Sheet:

BIF272 – A Guide to [Documents That You Must Keep](#)

Data Protection

The Data Protection Act 1998 sets rules for anyone keeping or processing personal information on individuals. If you want to hold personal information on individuals your business needs to comply with the rules set out in the Act (known as the data protection principles), and you may need to notify the Information Commissioner if you hold certain information.

Further Information:

COBRA Fact Sheet:

BIF272 - A Guide to [Documents That You Must Keep](#)

Planning & Licenses

Planning Permission

Local planning authorities are responsible for regulating the development of land and buildings. Planning permission may be required before a business can begin operating and will definitely be needed if you change the primary use of a building or develop a new site.

Licenses

Some businesses must register with the local authority for health and safety reasons particularly if they employ staff. Once registered the authority will check business premises to make sure they are suitable for the type of business you operate and that you are complying with relevant health and safety legislation.

The types of premises which must be registered include:

- ▶ Offices
- ▶ Shops
- ▶ Wholesale warehouses
- ▶ Hotels
- ▶ Residential homes
- ▶ Garden centres

Certain activities may also require you to be registered, for example:

- ▶ Catering

- ▶ Cosmetic/beautician services
- ▶ Acupuncture
- ▶ Leisure services
- ▶ Pre-school childcare

Summary

This list is not an exhaustive list of all legislation with which every business or organisations must comply. There is specific legislation for specific activities and it is the directors' responsibility to ensure that they are aware of this legislation and that they ensure the organisation complies with it. Further information on legal requirements for specific business activities can be obtained from The Wales Co-operative Centre. The Centre also provides training on many of the issues discussed within this guide.

Further Information

The guide has been produced for the Social Business Wales project. Social Business Wales is funded by the European Regional Development Fund and Welsh Government. It is delivered by the Wales Co-operative Centre and is part of the Business Wales service.

Social Business Wales aims to support social businesses with aspirations to grow. For further assistance, please contact:

Business Wales: <http://business.wales.gov.uk/> Tel: 03000 6 03000

Or visit the online toolkit <https://business.wales.gov.uk/socialbusinesswales/>

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Web: www.wales.coop

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