



# INTRODUCTION

In the earlier chapters in this guide, you:

- Assessed your own suitability (and that of your business partners) for business and decided to proceed to the next stage
- Considered all the many factors that impact on the success of a start-up – from a Mission Statement and strategy, through marketing, finance and budgeting – and took these into account in developing your Business Plan.

This section takes you onwards from the Business Plan, into the detail of starting and running your new business. It starts with sample documents, designed to save you time and difficulty, including:

- Sample accounts pages
- Sample Job Application

- Sample Job Description
- Sample Employment Contract
- Sample Safety Statement
- Sample Advertising Control Sheet.

These documents can be downloaded at [www.startingabusinessinireland.com](http://www.startingabusinessinireland.com).

The chapter then covers topics whose importance only becomes apparent once a business is up and running. They have been touched upon in the **STEADY** chapter, but here they are considered in a little more detail.

However, most could fill a book on their own and so further research and reading is recommended, depending on your own specific circumstances.

Unlike the other chapters, there are no Key Questions here – just a genuine wish to see you succeed. Keep going!

## OBJECTIVES

- To assist in establishing a business by providing sample documents
- Understand core topics relevant to the continued success and development of a business

# COMPLETING THE ACCOUNTS PAGES

The accounts pages shown opposite are based on the discussion in “Accounting” in the previous chapter, **STEADY**. This section explains how to use them.

## Purchases on credit

This page records all the goods and services that you buy on credit and will have to pay for later.

The core information you are recording is:

- The date – in the first column
- The type of transaction – on the top of the page (Purchases on credit)
- The other person involved – the supplier, in the second column
- The amount involved – in the third column, headed up “Total”.

Next, if your business is registered for VAT, you need to analyse the Total amount for VAT purposes – between the VAT itself and the “net” amount. (If your business is not registered for VAT, ignore the fourth and fifth – VAT and Net – columns).

Last, you need to analyse your purchases across the overhead categories defined earlier. This analysis will help you manage your business better by showing how your money is being spent. Write the net amount of the transaction in one of the remaining columns – Staff, Production, Premises, Transport, Selling, General, Finance or Other – according to where it belongs.

At the end of each week, or month, depending on the number of transactions, total the page and start a new one.

## Sales on credit

Sales on credit accounts for all sales which you invoice and have to wait to get paid for. You complete the page in much the same way as the Purchases on credit page.

Write the date in the first column, and the customer in the second. The total amount of the transaction goes in the third, with a breakdown between VAT and “net” in the next two columns.

Then analyse your sales on credit across product categories to suit your information needs. Any unusual sales can go in the “Other” column.

Total the page at the end of the month and start a new one.

## Receipts

It is critically important that you account for all cash

coming into the business. You do this by writing all incoming cash transactions in a Receipts page. For one, the taxman will want this information and you need it anyway to protect yourself from loss.

Again, similar information is required. The date and name of the other party involved, the total amount, split between VAT and “net” where it is a new transaction (not if it has been accounted for earlier, as happens when you receive payment for sales on credit).

It is useful to know the breakdown of where cash comes from:

- Are your debtors building up or paying on time?
- How much of your business is from cash sales?
- What other sources of cash have you? Record these in the appropriate columns.

Total the page at the end of the week or month and start a new one.

## Payments

Just as it is important to record cash in, it’s also important to record cash out. The Payments page helps here.

Again, date and the other party to the transaction, as well as the amount, are essential information. Again, also only account for VAT on new transactions. In some cases here, you will be paying for purchases made earlier on credit – record these in the “Suppliers” column. Other purchases made for cash should be analysed into the appropriate category.

## Petty Cash

This is like the Payments page but on a smaller scale of spending. This should be totalled and checked every week, so that money does not go astray. You also need receipts for all Petty Cash expenditure – set this as a habit from the start.

## Bank balance book

The operation of this page is explained in the previous chapter, page 64.

## Summary

These are very simple “books”, which give you the absolute basics of information that you need to control your business.

Talk to your own accountant about the specific needs of your business but always keep in mind that book-keeping is a means (to information for management purposes) not an end in itself.

## COMPLETING THE ACCOUNTS PAGES



Accounts Pages: Purchases on Credit

Date	Supplier	Total	Net	VAT	Staff	Production	Premises	Transport	Selling	General	Financial	Other
<b>Total</b>												

Accounts Pages: Sales on Credit

Date	Customer	Total	Net	VAT	A	B	C	...	X	Y	Z	Other
<b>Total</b>												

Accounts Pages: Receipts

Date	Received From	Total	Net	VAT	Debtors	Cash Sales	Loans	Other
<b>Total</b>								

Accounts Pages: Payments

Date	Paid To	Total	Net	VAT	Suppliers	Staff	Production	Premises	Transport	Selling	General	Financial	Other
<b>Total</b>													

Accounts Pages: Petty Cash

Date	Paid To	Total	Net	VAT	Postage	Stationery	Office Exp.	Transport	Other
<b>Total</b>									

Accounts Pages: Bank Balance Book

Date	Transaction	In	Out	Balance
<b>Total</b>				



# JOB APPLICATION FORM

**POSITION**

**NAME** (Mr/Mrs/Miss/Ms)

**ADDRESS**

**TELEPHONE** (Home/Work)

**DATE OF BIRTH**

**STATUS**

Single  Married  Divorced  Separated

**CHILDREN** (Number/Ages)

**HEALTH** (Illnesses/Disabilities)

## EDUCATION

<b>Year(s)</b>		<b>School/course</b>	<b>Degree/certificate</b>
From _____	to _____	_____	<input type="radio"/> Yes <input type="radio"/> No
From _____	to _____	_____	<input type="radio"/> Yes <input type="radio"/> No
From _____	to _____	_____	<input type="radio"/> Yes <input type="radio"/> No
From _____	to _____	_____	<input type="radio"/> Yes <input type="radio"/> No

## WORK EXPERIENCE

<b>Year(s)</b>		<b>Organisation</b>	<b>Position</b>
From _____	to _____	_____	_____
From _____	to _____	_____	_____
From _____	to _____	_____	_____
From _____	to _____	_____	_____
From _____	to _____	_____	_____

## OTHER EXPERIENCE

Describe other significant experience that could be useful in this position

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## HOBBIES/INTERESTS

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

## OTHER INFORMATION

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I wish to apply for the position of \_\_\_\_\_.

I declare the information above to be correct to the best of my knowledge and belief.

Signed \_\_\_\_\_

Date \_\_\_\_\_

# JOB DESCRIPTION



**POSITION** \_\_\_\_\_

**NAME** \_\_\_\_\_

**DATE APPOINTED** \_\_\_\_\_

**REPORTING TO** \_\_\_\_\_

**SUBORDINATES**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**CORE RESPONSIBILITY**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**KEY TASKS**  
**Daily** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Weekly** \_\_\_\_\_

**Monthly** \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Yearly** \_\_\_\_\_

**TARGETS**  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# EMPLOYMENT CONTRACT

(Name)  
(Address)  
(Date)

## Company Letterhead

Dear

The following are the terms and conditions of your employment, which I am required to give you. Should you require clarification on any point, please feel free to ask me.

### Position

You will be employed primarily as (POSITION), commencing on (DATE). A job specification for the position is attached. You will be required to be flexible in this position and to undertake such other work as may be assigned to you by the company from time to time, outside the area of your normal duties. This work may be for such subsidiary or associate companies of the company as the company may require.

### Hours of work

Your normal working week will be \_\_\_\_\_ days, \_\_\_ day to \_\_\_\_\_ day. Your normal working hours will be \_\_\_ am to \_\_\_\_\_ pm on those days, with \_\_\_\_\_ hour for lunch. Your position may require you to work in excess of these hours from time to time, especially when deadlines have to be met.

### Remuneration

You will be paid monthly in arrears by credit transfer. Your salary at commencement will be • \_\_\_\_\_ pa and will be reviewed on (DATE). There is no payment for overtime. If additional responsibilities or working hours in excess of normal working hours become part of your regular work, your salary may be reviewed before the review date above.

### Annual leave

The company's holiday year runs from 1 January to 31 December. Your annual holiday entitlement will be 20 working days and shall be given in accordance with the Organisation of Working Time Act, 1997. Your entitlement in 200\_\_ will be \_\_\_\_\_ days. Holiday dates must be agreed in advance with the Managing Director and are subject to management discretion. Public holidays shall also be given in accordance with the Organisation of Working Time Act, 1997.

### Maternity Leave (female staff only)

You have a statutory entitlement to Maternity Leave and Maternity Benefit as provided for under the Maternity Protection Act, 1994 and the Social Welfare Acts. You are also entitled to have your existing job, or a suitable alternative, held open for you pending your return to work following maternity leave, which is calculated as four weeks before the expected date of the birth of your child and 14 weeks following that date. To ensure your entitlement, you must:

- Provide a letter from your doctor, certifying that you are pregnant and the expected date of birth of your child
- Write a letter to the Managing Director, stating that you are pregnant, advising the dates you intend to be absent on maternity leave and stating whether you intend to return to work following your maternity leave.

Maternity Benefit is paid by the Department of Social, Community and Family Affairs on a weekly basis throughout your maternity leave. The amount paid is not taxable, and is based on your earnings in the previous tax year. The maximum benefit payable is currently • \_\_\_\_\_ per week. In addition, you have a statutory entitlement to an additional four weeks' unpaid leave immediately following the end of your statutory maternity leave. No benefit is payable by the Department of Social, Community and Family Affairs during these four weeks which must be taken entirely at your own expense. You must advise the Managing Director of your intention to take this unpaid leave at least four weeks before the end of your statutory maternity leave.

### Sick Pay

If you are sick and unable to attend at work, you must notify the Managing Director or another senior member of staff before 10 am on the first day of non-attendance, to advise of your absence and to state how long you expect to



be absent. Medical certificates must be provided to the Managing Director for absences of more than 2 days.

The company will pay you your normal salary, less PAYE and PRSI, for up to \_\_\_\_ weeks' sick leave in any calendar year. You must claim Social Welfare benefits, where applicable, during such sick leave and must pay any such benefits received to the company immediately on receipt. The company reserves the right to reduce the period of paid sick leave or withdraw the scheme at any time.

### **Retirement**

Normal retirement age is \_\_\_\_\_. A pension/No pension is payable at retirement.

### **Grievances**

If you have a grievance in relation to any aspect of your employment, you have a right to a hearing by your immediate superior. If you are unhappy with the outcome of that hearing, you may appeal to the Managing Director. You may be accompanied by a fellow employee at this appeal meeting. Where the circumstances warrant it, you may refer your grievance directly to the Managing Director. If the matter cannot be resolved within the company, it shall be referred through procedures, which shall include, as appropriate, reference to a Rights Commissioner, the Labour Relations Commission, the Labour Court, the Employment Appeals Tribunal or the Equality Officer.

### **Notice of Termination**

Except in circumstances justifying immediate termination of your employment by the company, you are entitled to receive \_\_\_\_\_ month's notice of termination of your employment. The company reserves the right to pay you \_\_\_\_\_ month's salary in lieu of notice. Your employment may be terminated without notice for serious misconduct or unreasonable failure to carry out such duties as may be assigned to you from time to time.

You must give the company \_\_\_\_\_ month's notice of your intention to terminate your employment. The company reserves the right to pay you \_\_\_\_\_ month's salary in lieu of this period of notice.

### **Dismissal**

The company hopes that it will not be necessary to dismiss you. However, you may be dismissed for: Incompetence or poor work performance, serious or persistent misconduct, incapacity, failure to carry out reasonable instructions, redundancy, or some other substantial reason. The following procedures will be carried out before a decision to dismiss you from the company's employment is taken:

- A full investigation will be carried out by the company. You may be suspended, with or without pay at the company's discretion, during this investigation
- You will be informed of the reasons for the proposed dismissal
- You will have a right to state your case and may be accompanied by a fellow employee at any meeting that you are asked to attend concerning your proposed dismissal.

If you wish to challenge your dismissal, it shall be referred in accordance with normal procedures to a Rights Commissioner, the Labour Court, the Labour Relations Commission or the Employment Appeals Tribunal, as appropriate.

### **Health and safety**

The company is committed to fulfilling its obligations under applicable health and safety legislation and has prepared a Safety Statement. It is a condition of your employment that you sign the Health and Safety Statement and abide by its requirements.

On behalf of (BUSINESS NAME), I wish you well in your employment. Please sign one copy of this letter to indicate your acceptance of the terms and conditions of your employment and return it to me as soon as possible.

Signed \_\_\_\_\_ Managing Director

I accept and agree to be bound by the above terms and conditions of employment.

Signed \_\_\_\_\_ (EMPLOYEE)



# SAFETY STATEMENT

**BUSINESS NAME:** \_\_\_\_\_

**ADDRESS:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**BUSINESS ACTIVITY:** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NAME/TEL NO of:**

Doctor: \_\_\_\_\_

Hospital: \_\_\_\_\_

Ambulance: \_\_\_\_\_

Fire: \_\_\_\_\_

Garda: \_\_\_\_\_

Safety Rep: \_\_\_\_\_

First Aider: \_\_\_\_\_

HSA: \_\_\_\_\_

“This Safety Statement is aimed at protecting our employees from workplace accidents and ill-health at work. It is our programme in writing to manage health and safety. We provide protective equipment, guards, etc., as well as information, training and supervision necessary to protect our employees. The Safety Statement is available to our employees, outside contractors and inspectors of the Health and Safety Authority. We will update it as necessary and it will be reviewed at least once a year.”

**Signed:** \_\_\_\_\_  
(Proprietor/Manager)

**Date:** \_\_\_\_\_

**Deputy:** \_\_\_\_\_

## CHECKLIST OF HAZARDS AND RELATED ISSUES

Is your workplace safe, clean and tidy?

Are your work systems safe?

Is your equipment and machinery safe (guarded if necessary and maintained regularly)?

Are machinery and equipment suppliers' instructions followed?

Is portable equipment (such as ladders, welders, electrical tools, etc) properly maintained?

Are boilers, air receivers, lifts and cranes examined and maintained?

Can manual lifting, pushing, pulling or dragging of heavy weights be avoided?

Is care taken with chemicals? Remember to read the labels and chemical safety sheets.

Are there health hazards – processes giving rise to dust or fumes?

Have you made arrangements for emergencies and fire-fighting? Are escape routes clear?

Is there safe means of access to heights?

Are goods safely stacked?

Is there training, consultation, information and supervision of employees in health and safety?

Are records kept of safety training?

Is ventilation adequate?

Is personal protective equipment provided and used?

Do your VDUs comply with safety standards?

Are First Aid provisions adequate?

Is there any history of accidents/ill-health in the business?

Are accidents reported to the Health and Safety Authority?

Are there any other hazards in the workplace?

Are employees adhering to all remedial steps to avoid injury?

Are the welfare facilities (toilets/washing/eating/drink) adequate?

Are employees and outside contractors aware of this Safety Statement?

Have you displayed your Health and Safety poster?



# ADVERTISING CONTROL SHEET



## ADVERTISING OBJECTIVE:

Media selected	Ad	Timing	Responsibility Whose?	Budget cost	Actual cost	Criteria by which success will be judged	Evaluation



# QUALITY

## OBJECTIVES

- Understand the importance of quality
- Be aware of quality standards

It goes without saying that your product is top quality.

**HARRY CROSBIE, on developing a brand**

Quality is no longer a competitive advantage. It is a minimum entry requirement in any market.

**BRIAN TRACY**

Quality is in – big time! Quality has always been important as a means of differentiating products and delivering higher value-added but there is no escaping the current management focus on quality as a means of achieving higher profits through customer satisfaction.

### What is quality?

Quality is an attitude of mind that results in everyone in a business working together towards:

- Eliminating (or minimising) errors and faults
- Meeting deadlines
- Mapping out clear lines of responsibility
- Continuous improvement.

Think about what quality means to you. What does it mean for your customer? What does it mean for your product/service?

Write your answers in the space below.

### Quality systems

Quality systems help ensure that quality is delivered every time.

Quality certification provides independent assurance that the quality systems meet approved standards. Surveys show that quality assurance marks/logos give customers valued guidance when buying products and services and influence their decision to buy at point of sale. However, few companies trading in Ireland have either the Q-Mark or ISO 9000 certification.

### Quality standards

The key quality standards in Ireland are:

- **The Q-Mark** – Excellence Ireland's most successful programme to date and one of the most coveted brands on the Irish market. The Q-Mark is regarded as the national symbol of quality and is essentially a framework through which a business can continually improve
- **Hygiene Mark Certification**
- **The Triple Hygiene Mark**
- **ISO 9000** – The Quality Standard, the most successful international standard ever produced and currently in use in over 70 countries world-wide
- **ISO 14000** – The Environmental Standard.

### The Q-Mark

The Quality Systems Q-Mark is a systems and processes framework used to help continuously improve the practices that underpin the way an organisation operates. As well as giving internal confidence to organisations, enabling them to consistently deliver good product/s and/or services, the Q-Mark also enhances the organisation and its products as a brand, thus sustaining customer confidence.

The granting of the Q-mark is based on a two-fold assessment of an organisation's quality system. First, the business completes a questionnaire from Excellence Ireland, which evaluates the quality system. This is followed by an in-depth, interactive, on-site

What does quality mean to you?

What does it mean to your customer?

What does it mean for your product/service?



audit of the system. The business is audited annually to ensure that its operations and systems are being improved upon.

The Q-Mark is only given to organisations that demonstrate to Excellence Ireland's independent auditors that their standards of quality management are rigorous and consistent. Benefits include:

- Increased management control through service delivery system
- A constructive audit
- Public recognition through display of the Q-Mark logo
- Motivational impact on employees
- Deepened understanding of customer needs and requirements
- Independent feedback to assist the organisation's development.

### The Hygiene Mark

This mark provides recognition to hygiene-conscious firms within the Irish food and catering industry. It is an assurance to customers that the company pursues a rigorous and consistent hygiene programme based on an independent substantiation of hygiene standards.

A hygiene systems audit assesses (on a surprise basis):

- Structural hygiene
- Operational hygiene
- Food storage and protection
- Staff facilities and personal hygiene
- Hygiene management systems.

Successful companies can display the Hygiene Mark on their premises and use it to maximise marketing and promotional activities. They can also go on to try for the Triple Hygiene Mark and Excellence Ireland's National Awards scheme.

### ISO 9000

ISO 9000: 2000 (a revised standard introduced in 2000) is a strategic management tool, facilitating effective control over design, manufacturing and service delivery processes. Applying an ISO 9000 system for Quality Management within an organisation can result in significant benefits including:

- **Management effectiveness** – Through structured,

organised and defined authorities, responsibilities and reporting structures

- **Operating efficiency** – Through clearly documented practices and procedures
- **Cost reduction** – Through the identification and elimination of potential system deficiencies and product failures
- **Increased marketability** – Through the identification of a registered company with a quality philosophy and international standard
- **Customer satisfaction** – Through the receipt of enhanced service or product quality levels.

As ISO 9000 is a harmonised European and international standard, certification to the standard opens up international markets to companies where previously technical trade barriers may have been a major impediment.

It requires an organisation to implement a documented quality management system addressing all organisational activities from the definition of its quality policy and objectives to the detailing of the various methodologies and controls applicable to its service delivery or product manufacturing processes.

This takes the form of a Quality Manual, supported by procedures manuals, work instructions, etc, defining:

- **What** must be done
- **Who** is to do it
- **When** it is to be done
- **How** it is to be done.

The business' Quality Manual is assessed to ensure that it adequately and completely conforms to the requirements of the relevant standard. The assessment is conducted on the applicant's premises by an experienced team of assessors. On approval, the business is awarded "Registered Firm" status and can use the mark on advertising material, letterheads and for other promotional purposes. Once registered, on-going inspections ensure that quality standards are maintained.

### ISO 14000

ISO 14000 is a standard for the management of the environment and a business' relationship with it. It is applicable mainly to larger process and chemical industries.



# ENVIRONMENTAL CONCERNS

## OBJECTIVES

- Be aware of environmental trends
- Be aware of environmental management systems

As explained in “Developing a Mission Statement” in the **STEADY** chapter, customers increasingly expect companies to be concerned about their impact on the environment, both socially and physically. At the same time, EU regulations on environmental issues are becoming stricter.

Businesses tend to react in three ways:

- **Do nothing** – Wait to be pushed into complying with emerging regulations
- **Act now** – Identify potential environmental hazards and take steps to eliminate them. Use this as a “competitive edge”
- **Identify new businesses** that will be created by these trends and get in first.

Areas to consider include:

- Materials used, both in manufacture and packaging (toxic, recyclable, replaceable)
- Machines used
- Odour
- Noise
- Risks (health, fire, etc.)
- Waste.

In the meantime, control over the impact of your activities on the environment is an important part of the management of your business. There are, of course, legal requirements in this area, but more than that, good environmental management can lead to cost savings, enhanced customer relations and a positive product image. If you are interested in exporting your product, you will find that compliance with an environmental management standard is invaluable, especially when dealing with other European businesses.

### Environmental Protection Agency

The Environmental Protection Agency was established under the Environmental Protection Agency Act, 1992. The Agency has a wide range of statutory duties and powers. Its main responsibilities include:

- The licensing and regulation of large/complex industrial and other processes with significant polluting potential, on the basis of integrated pollution control (IPC) and the application of best available technologies for this purpose

- The monitoring of environmental quality, including the establishment of databases to which the public will have access, and the publication of periodic reports on the state of the environment
- Advising public authorities in respect of environmental functions and assisting local authorities in the performance of their environmental protection functions
- The promotion of environmentally sound practices through, for example, the encouragement of the use of environmental audits, the setting of environmental quality objectives and the issuing of codes of practice on matters affecting the environment
- The promotion and co-ordination of environmental research
- The licensing and regulation of all significant waste recovery activities, including landfills and the preparation and updating periodically of a national hazardous waste plan for implementation by other bodies
- Preparation and implementation of a national hydrometric programme for the collection, analysis and publication of information on the levels, volumes and flows of water in rivers, lakes and groundwaters
- Generally overseeing the performance by local authorities of their statutory environmental protection functions.

### Environmental Management Systems

An environmental management system can take many forms:

- **The Irish Standard 310, Environmental Management Systems** – Published by the NSAI
- **ISO 14000** – See “Quality Certification”
- **Self-audited systems** – Such as that outlined in *A guide to environmental self-auditing* published by the Chambers of Commerce in Ireland
- **EU Eco-Management & Audit Scheme.**

Enterprise Ireland’s Information Desk can help client companies to find a suitable standard for environmental management.



# HEALTH AND SAFETY

Health and safety in the workplace has become a major issue in industry in recent years, driven largely by EU regulations and by an increasing awareness of employers' social responsibilities.

Put simply, an employer is responsible in so far as is reasonably practicable for the safety, health and welfare of his/her employees. Employees also have a duty to ensure their own health and safety as well as that of other staff and others in the workplace.

## Safety, Health and Welfare at Work Act, 1989

This Act applies to all places of work, regardless of size or activity, all employers and self-employed persons, manufacturers, suppliers and importers.

Under the Act, an employer must:

- Consult with employees on health and safety issues and allow employees to select a Safety Representative to represent them in these discussions
- Prepare a Safety Statement (see **GO**), which outlines the hazards identified in the place of work and details how they are controlled in order to safeguard the health and safety of employees
- Ensure that working practices and procedures, means of access and exit, and articles or substances used at the workplace or provided for use at work are safe and not dangerous to employees' health. This duty extends beyond the company's own employees to include employees of other businesses who happen to be in the workplace
- Test plant, equipment or materials he/she manufactures, designs, imports or supplies and give adequate information on associated hazards.

## Other legislation

Where the 1989 Act forms the skeleton, the detail is provided by the Safety, Health and

Welfare at Work (General Application) Regulations, 1993 and the Safety, Health and Welfare at Work (Miscellaneous Welfare Provisions) Regulations, 1995 and other industry-specific legislation.

Areas covered include:

- Risk assessment
- Design of the workplace
- Use of work equipment
- Manual handling methods
- Use of visual display units
- Electricity
- Protective equipment
- The availability of first aid
- Notification of accidents and dangerous occurrences.

Specific legislation covers hazards such as noise, chemicals and certain named substances, asbestos, lead, infection, and biological risks, safety signs and conditions for pregnant employees, etc.

The Health & Safety Authority (see **Appendix 1** for address) has a range of publications that provide guidance on the 1989 Act and subsequent regulations, though industry-specific legislation is outside its remit.

## The Health & Safety Authority

The Health and Safety Authority (HSA) is an autonomous body which reports to the Minister for Enterprise, Trade and Employment. Its functions include:

- Providing advice and information
- Promoting safety
- Undertaking research
- Enforcing health and safety laws generally.

HSA inspectors may visit any workplace at any time to inspect documents, books, registers, and the physical environment.

Various enforcement mechanisms may be used such as improvement directions and plans, improvement notices, and prohibition notices.

## OBJECTIVES

- Understand the law relating to health & safety
- Understand the application of health & safety in the workplace



# INTELLECTUAL PROPERTY

## OBJECTIVES

- Understand the different types of intellectual property
- Be aware of application/registration procedures

Inventors are warned that it is unwise to make any public disclosure of an invention or to put it into use publicly before an application for a patent has been made, as such action may prejudice the obtaining of a valid patent.

## THE PATENTS OFFICE

### Patents

A patent is an exclusive right given by the State and enforceable in the Courts. It gives the “patentee” a monopoly to make, use and sell the invention for a fixed period of time and the right to stop others manufacturing, using or selling the patented invention during that period unless they have obtained the patent owner’s authorisation to do so. In return for this monopoly, the patentee pays fees to cover the costs of processing the patent application and granting the patent. Annual renewal fees are also paid in order to keep the patent in force. A patent can last for 10 years (short term) or 20 years. A patent granted in Ireland gives no rights in other countries.

To be eligible for the grant of a valid patent, an invention must be:

- New
- Involve an inventive step
- Capable of industrial application.

Not all inventions qualify for the grant of a patent. The Patents Act 1992 specifically excludes:

- A discovery, scientific theory or a mathematical method
- An aesthetic creation
- A scheme rule or method for performing a mental act, playing a game or doing business or a programme for a computer
- The presentation of information
- Methods of treatment of the human or animal body by surgery or therapy
- Plant and animal varieties or essentially biological processes for their production
- Inventions which are contrary to public order or morality.

An example of a well-known patented invention is the “widget” at the bottom of a Guinness can which promotes froth on canned beer similar to that of draught beer.

### European Patents

The European Convention (EPC) came into force in 1977 and established the European Patent Office (EPO). A European patent application can be filed either with the Irish Patents Office or directly with the Hague

Branch of the EPO and the applicant can choose to designate any of the 18 contracting states including Ireland. When granted, a European patent has the effect of a national patent in each of the countries designated. Therefore, an applicant may find it considerably cheaper to lodge a single patent application to the EPO, designating a number of contracting states, as opposed to lodging individual patent applications with each of the countries.

### Patent Co-operation Treaty (PCT)

The Patent Co-operation Treaty (PCT) came into effect in 1978. Its main aim is to streamline patent application filing and novelty search procedures for applicants wishing to obtain patent protection in a wide number of countries around the world. The PCT provides a system whereby a single international application in one of the contracting states allows for the designation of up to 80 other countries in which one wishes to have patent protection. The applicant designates those in which a patent is desired and eventually the relevant national authority may grant a patent. The Patents Office acts as a receiving office for PCT applications.

### Trade Marks

Once a business has a product to sell, it needs something which distinguishes its goods and services from those of competitors. A trade mark is a sign which is capable of being represented graphically (in words or pictures written down) and which is capable of distinguishing the goods or services of one business from those of other businesses. It may consist of words (including personal names), designs, letters, numerals, or the shape of the goods or of their packaging. An applicant is required to pay fees to register a trade mark and renewal fees to keep it in force.

The Trade Marks Act 1996 allows for the first time registration of a trade mark for a service.

A trade mark should be:

- Distinctive
- Not deceptive
- Not descriptive
- Not among certain excluded items listed in the Act (such as national emblems, immoral or offensive language).



When registered, a trade mark is valid for 10 years and may be renewed every 10 years. Validity is effective from the date of application.

Well-known Irish trade marks are Guinness, Kerrygold and Aer Lingus.

You apply for registration of a trademark to:

- (For Ireland) Patents Office, Government Buildings, Hebron Road, Kilkenny
- (For EU) Office for Harmonisation in the Internal Market, Avenida de Europa 4, Apartado de Correos 77, E-03080, Alicante, Spain.

### Industrial Designs

A design is a new idea or a conception of the external “shape, configuration, pattern or ornament” intended to be assumed by any article. Designs may be registered in respect of such diverse items as toys, lamps, articles of furniture, containers, clothes, fabrics and wallpaper.

A design applied to an article should not be confused with what may be a patentable invention, or a “device” trademark (a trademark containing or consisting of a picture or drawing). A trademark is only used for the purpose of indicating the origin of the goods/service on which it is used.

To be eligible for registration, a design must be new or original and must not have been published previous to the application.

A design may be registered initially for five years and may be renewed for further periods of five years, subject to a maximum of 15 years.

A new Industrial Designs Bill was published in Ireland in July 2000, to update and enhance Irish industrial design law. It broadens the civil and criminal remedies available in respect of infringements of design rights, implements the EU Directive on the legal protection of designs and enables future access for Irish designs to an international system of design protection under the Geneva Act of the Hague Agreement.

### Copyright Protection

Copyright is the creator’s (or legal owner’s) rights in creative works like paintings, writings, computer software,

photographs, drawings, sound recordings, films and television broadcasts. No formality such as registration or deposit of the work or payment of fees is required in order that copyright may subsist in a work.

The author of a work is the first owner of copyright in the work, except in the case of a work made under a contract of service in the course of employment. Subject to any agreement with the author, copyright in Government publications belongs to the Government.

To avoid others copying your work, it is essential to be able to show proof of ownership. It is advisable for an author to sign, date and witness his/her work as proof of ownership and to display the international copyright symbol © prominently on his/her work.

The law relating to copyright was updated by the Copyright and Related Rights Act, 2000. This is a complex area, and it is advisable to seek legal advice on any matter of doubt or dispute.

### Information and Advice

The Patent Office has Libraries at its Dublin and Kilkenny offices. Both contain various legal and technical reference works which may be of interest to inventors. In addition to providing access to a wide range of patent and trademark information in paper form, the Library also offers some electronic patent information services through CD-ROM computer terminals and also provides a document delivery service to the public.

The laws relating to intellectual property are complex and it is advisable for intending applicants to consult a registered patent or trade mark agent in advance.

General advice on the protection, technical development and commercialisation of inventions is available to client companies from Enterprise Ireland under the Inventions Assistance Scheme. In certain cases, Enterprise Ireland can give financial assistance with patenting expenses and can assist in finding suitable manufacturers. Full details of the scheme are available from Enterprise Ireland.

Application forms, information leaflets and lists of registered patent/trademark agents are available free of charge from the Patents Office ([www.patentoffice.ie](http://www.patentoffice.ie)).

# MONITORING PERFORMANCE

## OBJECTIVES

- Understand the importance of monitoring performance
- Be aware of monitoring techniques

If it's working, keep doing it.  
If it's not working, stop doing it.  
If you don't know what to do, don't do anything.

## MEDICAL SCHOOL ADVICE

It is important that you monitor the progress of your business against your business plan forecasts on a quarterly, monthly, even weekly basis. If you do not, there is a danger that things will go wrong without you knowing about it. In particular, if you do not watch your cash-flow carefully, you could run into difficulties very quickly.

Most lenders are keen to have regular financial information on the performance of the businesses to which they lend money. How they get it depends on the local manager and the arrangements he makes, since few small businesses have the capacity or ability to supply monthly or quarterly accounts.

The panel below provides a simple system both for you to monitor the financial performance of your business and to communicate it to your bank manager.

The first column is taken from your business plan and represents your forecast performance. The second is your actual performance to date, which you will get from your accounts. Calculate the difference between budget and actual, both in money terms and in percentages.

## WHAT STAGE IS YOUR BUSINESS AT?

1. **Existence and survival**
  - Owner is business
  - Problem is finding customers and cash flow
2. **Consolidation and control**
  - Developing systems
  - Problem is to generate repeat sales and financial control
3. **Control and planning**
  - Taking on staff
  - Focus on management
  - Problem is fighting competition, development of new markets and control of margins and costs
4. **Expansion**
  - Delegation and decentralisation
  - Market expansion (new products and/or markets)
  - Tight financial control

Month/Quarter/Year ended _____	Budget	Actual	Difference	Comment
<b>Revenue by product</b>				
A _____	• _____	• _____	• _____ %	_____
B _____	• _____	• _____	• _____ %	_____
C _____	• _____	• _____	• _____ %	_____
D _____	• _____	• _____	• _____ %	_____
E _____	• _____	• _____	• _____ %	_____
<b>Total revenue</b>	• _____	• _____	• _____ %	_____
<b>Gross profit</b>	• _____	• _____	• _____ %	_____
<b>Gross profit % of turnover</b>	_____ %	_____ %	_____ %	_____ %
Staff costs	• _____	• _____	• _____ %	_____
Production costs	• _____	• _____	• _____ %	_____
Premises	• _____	• _____	• _____ %	_____
Transport costs	• _____	• _____	• _____ %	_____
Sales and promotion	• _____	• _____	• _____ %	_____
General expenses	• _____	• _____	• _____ %	_____
Finance costs	• _____	• _____	• _____ %	_____
Depreciation	• _____	• _____	• _____ %	_____
<b>Total overheads</b>	• _____	• _____	• _____ %	_____
<b>Net profit</b>	• _____	• _____	• _____ %	_____
<b>Net cash flow</b>	• _____	• _____	• _____ %	_____