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are liable to fines if you do not meet your obligations. It requires certain staff who've left your workplace pension scheme to be put back into

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As well as putting certain staff back into your scheme you must also complete and submit a redeclaration of compliance to tell The Pensions Regulator TPR of how you have met your obligations. You must still complete and submit the declaration of compliance even if you have not reenrolled any staff. Both reenrolment and redeclaration are legal duties and you could be fined if you do not take action. Full guidance can be found on the Pensions Regulator website to find out more. Refer to the Pensions Regulator to find out more. If you think they're at risk you need to report it. You'll need to do this on or before each date that you pay the employees. We will be adding to the guide as we learn more about what help our customers need. There are some that most employers will not use because they apply to more unusual circumstances. Notifications will be shown at the bottom of the page throughout the tax year to help you deal with your payroll. This section includes a brief description of any changes or updates that have been made to BPT for the year ahead to enable you to run your payroll correctly and you are encouraged to read this section when you update the tool. It also contains a direct link to this guide from the tool. This needs to show the tax year for which you are carrying out tasks, such as paying staff. The menu on the left contains links to tasks you may need to carry out. Make sure when entering the tax code details you include those letters if appropriate and BPT will calculate deductions under the correct Income Tax rate. Select the employee name you would like to look at in this case you will see Derek Cook. You'll need to do this every time you pay staff and for every member of staff that you pay. There will be penalties for employers who do not send their information on or before the date staff are paid. This is because you'll need this information at the end of the tax month, so you can calculate how much of it you can recover.

There are calculators that will help you too see calculate how much to pay HMRC each month. The earnings used to work out their AWE for the part of the 8week period that they were furloughed will be the higher of either what they This could include However if you do not have enough deductions to pay or recover the statutory payment, you may be eligible to apply for advanced funding. The date entered must be in the current tax year and must be after the last payment date entered for this employee. Use the date you pay them, not on the date you run your payroll. Use the normal payday even if it falls on a nonbanking day. Send your FPS on or before the payment date or you may incur a late penalty. If you have a valid reason for sending your FPS late you must tick the late submission box and give your reason. You can then input this information into the BPT. Make sure you check this and input the corresponding gross or net pension contributions into the tool. Do not enter taxable amounts or amounts subject to National Insurance contributions here. For details of whether a payment is either taxable or subject to National Insurance contributions, or both, refer to the CWG2. The calculator section has also been updated to allow you to calculate both the amounts to pay your employee and also the amount you are able to recover from HMRC. This should be today or earlier and will help calculate the correct company car benefit. The date first registered can be found on the vehicle's V5C document. This is the maximum distance in miles that the car can be driven without recharging the battery. The zeroemission mileage figure can be found on the vehicle's Certificate of Conformity. This is your opportunity to explain the reason to HMRC why it was late. It will be considered before penalties are charged to your account if appropriate. BPT now enables you to produce a payslip for your employees.

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The payslip will include all details held by BPT for each of your employees, however it will not include all details that you need to provide by law. An example of the payslip provided by BPT is shown on the following screen You must send this information to HMRC on or before the day you

pay your employees. An FPS tells HMRC the amount you have deducted from your employees and this is the amount you need to pay over to HMRC in full. The amount due to HMRC will only be reduced if you are able to recover any statutory payments or other amounts. You will need to send an EPS to do this. Select the name of the employee you want to view, in this example we have highlighted the employee for the employer Harveys. To access the information, select the question mark symbol . The meaning of payment parts is explained in the screen level help. If so, tick both boxes. This is your opportunity to explain the reason to HMRC why it was late. It will be considered before penalties are charged to your account if appropriate. There are 3 options shown and you need to select the first option. However, if your change is for National Insurance contributions reported incorrectly you will need to identify the month in which the error occurred and complete an amended FPS for each month up to the current month reported. In that instance the system will create a corrected FPS. This means the employer must pay HMRC the full amount of the deductions shown on the FPS, for example, for month 1 6 April to 5 May by the 19th of month 2, that is 19 May or the 22nd if payment is made electronically. This means the employer must pay HMRC the full amount of the deductions shown on the FPS, for example, for months 1, 2 and 3, by the 19th of month 4, or the 22nd if payment is made electronically. You must consult HMRC if you think you are eligible to pay quarterly and may only do so with their authority. You must complete it for each tax month.

<http://iprep-u.com/images/103e5-manual.pdf>

It does not matter if you were not So, for an employer with no employees being paid until month 3 of the tax year, you must create NIL entries for months 1 and 2 first. Make a note of the amounts. You are able to offset any CIS deductions taken from the company's payments for construction work against the company's own liabilities for PAYE, National Insurance contributions and CIS deductions from your own subcontractors. If your business is not a limited company that has suffered deductions under the CIS scheme you must not enter anything in this field. This will make sure that payments are allocated correctly. The amount you need to pay is shown in the far righthand column. Until you send the EPS you will not have claimed any relief for the recoverable amounts, so HMRC will expect you to pay the full amount of the deductions tax, National Insurance contributions and student loan deductions shown on the FPS. Do not wait until the 19th of the next month. When the EPS is received it will be taken into account against the next period. You may have to pay interest and penalties if your payment is late. The time you need to allow depends on how you pay. If the deadline falls on a weekend or bank holiday, make sure your payment reaches HMRC on the last working day before it unless you are paying by faster payments If you do not have one, ask HMRC to send it to you by telephoning 0300 200 3401. The start date must be the first day of the next tax month. Select complete final submission for the tax year from the righthand side of the screen. Give the difference between your last report and the final figures for the tax year. Do not give the yeartodate figures. Full guidance for completing an EYU submission can be found in the helpbook on the internet. You are responsible for updating this data manually into the newly activated year.

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It is at this point that you should update your employee's tax codes as notified to you by HMRC usually on a form P6, P9 or as instructed by the P9X. The new screen is shown below. Make sure that you are using the latest version of BPT after the year end. You must make sure that you have the latest version of BPT installed for the new year for example, 2020 to 2021. Once installed you will have an open link to actions which will enable you to prepare the P60. The reply will tell you if the National Insurance number is right or not, or will provide a National Insurance number if you have not got one. However, car and car fuel benefits information is still needed from employers. However, it has never been the intention to allow employers to sign up to payroll via the BPT. This requirement will be mandatory. HMRC does not have a copy of your data so if the data is lost or

destroyed, your computer crashes or is stolen, HMRC will not be able to help you. We'll send you a link to a feedback form. It will take only 2 minutes to fill in. Don't worry we won't send you spam or share your email address with anyone. Download datasheet or contact manufacturer to make product inquiries. We also use cookies to improve your online experience, Cookie Policy. This article has been cited by other articles in PMC. Abstract Background Negative symptoms of schizophrenia are frequently associated with poor long term outcomes. Established interventions have little, if any, positive effects on negative symptoms. Arts Therapies such as Body Psychotherapy BPT have been suggested to reduce negative symptoms, but the existing evidence is limited. In a small exploratory trial a manualised form of group BPT led to significantly lower negative symptom levels both at the end of treatment and at 4 months followup as compared to supportive counseling.

We designed a large multisite trial to assess the effectiveness of a manualised BPT intervention in reducing negative symptoms, compared to an active control. In both conditions, patients will be offered two 90 minutes sessions per week in groups of about 8 patients over a period of 10 weeks. Outcomes are assessed at the end of treatment and at six months followup. The primary outcome is severity of negative symptoms, as measured by the Positive and Negative Symptom Scale PANSS, whilst a range of secondary outcome measures include general psychopathology, social contacts, and quality of life. We will also assess the costeffectiveness of the intervention. Discussion The study aims to evaluate the effectiveness of a promising form of group therapy which may help alleviate negative symptoms that are associated with unfavourable longterm outcomes and have so far been difficult to treat. If the trial is successful, it will add a new and effective option in the treatment of negative symptoms. Group BPT is manualised, might be attractive to many patients because of its unusual approach, and could potentially be rolled out to services at relatively little additional cost. Trial registration Current Controlled Trials ISRCTN84216587 Background Despite improvements of antipsychotic medication and psychological treatments, schizophrenia patients often experience persistent symptoms and full remissions are infrequent. Patients often do not adhere to existing pharmacological and psychological treatments and even when they do, currently available treatments have an only limited effect. This applies in particular to negative symptoms which are frequently associated with poor long term outcomes. Arts therapies is an umbrella term including therapies that have central nonverbal components, such as Body Psychotherapy BPT. NICE suggested that arts therapies are effective in reducing negative symptoms as compared to any other control. BPT refers back to a long tradition in psychiatry.

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Four further controlled studies three of them randomised compared forms of BPT with nonspecific attention, music therapy or fitness training. However, all these studies, which were exclusively conducted before 1980, have serious methodological shortcomings such as small sample sizes, vaguely defined outcome criteria, no systematic assessment of psychopathology, no recording of medication, and no intentiontotreat analysis. Compared to a control group receiving supportive counselling, patients in the experimental group showed a significant improvement of negative symptoms. The effect size was large, and maintained at a 4 month follow up. The major limitations of that study were that it was a small exploratory trial based at one site and with only one BPT therapist, and that the control condition was supportive counselling, which turned out to be unattractive to patients and meant that the nonspecific effects of physical activity could not be controlled for. In addition, the exploratory study did not provide sufficient evidence for the costeffectiveness of BPT. The specific components of the BPT under investigation are a the focus on body experience at a cognitive and emotional level b the facilitation of emotional group interactions, and c the link between movement and emotion. Beyond the expected clinical effectiveness, there are three characteristics of BPT that make it particularly beneficial for service providers 1 as a group

based method, BPT is relatively inexpensive; 2 BPT can be flexibly combined with other treatment methods including all pharmacological interventions; 3 because BPT is so distinct from conventional treatment methods, it can appeal to patients who are difficult to engage in other forms of treatment. Methods Study Design In a randomised controlled trial, schizophrenia patients with negative symptoms will be randomly allocated to groups for BPT or Pilates as an active control.

Both conditions are in addition to treatment as usual and will be delivered in groups of about 8 patients each. There will be 3 data collection points; before treatment, after the 10 week treatment period, and after a 6 month followup period. Each therapist in either condition will run a maximum of two groups, and in each group they will be assisted by a cofacilitator. The trial cannot be fully "blind" because clinicians and patients cannot be masked towards the allocation of the patients to the experimental or control group. However, researchers who conduct the outcome assessments will be masked to the allocation of patients, and the eligibility and baseline assessments will occur prerandomisation. All the analysis will be conducted blind to the participant allocation. Originally, the plan was to randomise 16 patients at a time in each site, eight to intervention and eight to control, but this was changed for logistic reasons. We will now recruit a larger number, i.e. up to 20 patients in one batch, to ensure we have a sufficient number of participants randomised to cover any dropout between the eligibility and baseline assessment phases. After the baseline assessments, participants will be randomly allocated to the intervention or control group in batches using randomly permuted blocks of 4 and 6, starting each batch at the start of a new block to preserve balance. Conducting the randomisation in this manner allows us to randomise all the participants in one batch either at the same time or over two time points, allowing the research team more time to finalise the logistics involved with getting all the participants to the groups at the correct times. BPT and Pilates groups will both run for 10 weeks. After the 10 week intervention period and after a further 6 month followup patients will be interviewed by the researchers and outcomes will be assessed.

These assessments will be conducted either on NHS sites or in the community, ideally in the same location as the original assessments. Planned interventions Patients in the experimental group will receive 20 sessions of BPT which will be delivered in groups of approximately 8 patients over a 10 week period. Each session will take 90 minutes. BPT is manualised with the following components 1 overcoming communication barriers through nonverbal techniques; 2 refocussing cognitive and emotional awareness towards the body; 3 stimulating activity and emotional responsiveness; 4 exploring physical potentials; 5 focussing on strength and experiencing the body as a source of creativity, reliability, pleasure and selfexpression; 6 modifying dysfunctional selfperception and addressing bodyrelated psychopathological features such as boundary loss, somatic depersonalisation, and body schema disturbances. Each BPT session contains five discrete sections; 1 the opening circle, which is used to describe feelings and energy levels; 2 a warmup section, where participants stand in a circle and warm up using different body parts and movements; 3 a structured task section, which includes exercises such as mirroring each other's movements and creating body image sculpture in partners; 4 a creative movements section, which includes exercises such as creating group sculptures and reflecting on perceptions and emotions; 5 a closing circle, used to reflect on the group experience and to refocus on the self with body oriented exercises. Regular supervision will be provided 3 times within each 10 week treatment period. Adherence to the manual will be assessed by the author of the manual based on videotapes of the sessions. The active control condition of Pilates groups will be delivered with the same frequency and length of sessions and overall duration as BPT, i.e. there will be two sessions per week over a ten week period and each session will last up to 90 minutes.

Pilates groups will be described to patients as a fitness and physical health intervention so that in the recruitment process patients consent to participate in one of two interventions that share several

elements, most importantly the format and physical activities. This is intended to limit the risk of different acceptance rates of the two interventions once patients are informed about their allocation. The venues for the Pilates groups will be similar rooms as those used for BPT. Pilates groups will be delivered by qualified instructors supported by a cofacilitator, and follow the established guidelines for such groups. The Trial manual contains instructions on how to run the groups, as well as references to material describing the exercises in detail. Group interactions will occur as they commonly do when patients are together, but the instructor will not actively encourage or structure them. Instructors will pay attention to patients and respond to them without addressing or verbalising emotions. As an active control condition in this trial, Pilates will therefore provide moderate physical activity, instructor attention and nonemotional group interaction, but not the specific components of BPT which are the focus on body experience, the facilitation of emotional group interactions, and linking movement and emotional experience. In both conditions the same therapist or instructor will be in charge of a maximum of two groups. Inclusion criteria The inclusion criteria for community patients receiving mental health care in services in the National Health Service NHS are as follows Being aged between 18 and 65 years. Having an established diagnoses of schizophrenia according to DSMIV. Having had symptoms of schizophrenia for at least 6 months. Not changing the type of antipsychotic medication prescribed for at least 6 weeks prior to recruitment although dosage may change. A willingness to participate in groups for BPT or physical activity.

An ability to give written informed consent. Exclusion criteria The exclusion criteria are Severe physical disability preventing patients from participating in groups for BPT or Pilates. Insufficient command of English so that outcomes cannot be reasonably assessed in English. All criteria will be obtained at pretreatment baseline, at the end of treatment, and after a 6 month followup. Our primary hypothesis relates to endpoints at the end of treatment. The number of therapy sessions attended by patients in both groups will be recorded. The training costs will be apportioned over the period of time in the trial during which therapy is delivered. However, the benefits of training are likely to run beyond the trial and therefore sensitivity analyses will involve apportioning training costs over longer periods. Service use data will be combined with nationally applicable unit costs. Informal care costs will be based on the unit cost of a homecare worker, with wage rates for employed carers used as an alternative in sensitivity analyses. Costs will be reported in line with NICE guidance. All data will be stored in line with the Data Protection Act. All videorecorded data will be encrypted and password protected. Trial Steering Committee and Data Monitoring and Ethics Committee Both a Trial Steering Committee TSC and Data Monitoring and Ethics Committee DMEC have been established. Recruiting participants and obtaining informed consent In order to recruit participants clinicians will be asked to screen their caseloads to identify those eligible and appropriate for the study, and then to ask them for their consent to be approached by a research assistant. If the patient agrees, they will be contacted by a member of the research team, fully informed about the study, and asked for written informed consent. Once the participant has consented, the researcher will then conduct the eligibility assessment.

Consent to take part in the trial can be withdrawn at any time, without any negative consequences, other than that patients would not have the potential benefits of further participation in the BPT or Pilates groups. This is optional for patients, and if they do not wish to be videorecorded this will not impact on their participation in the study. Statistical analysis The primary analysis will be an available case analysis following intention to treat principles. We will use mixed effect models as appropriate to the outcome, with fixed effects for the intervention, baseline level of outcome and centre, and random effects for therapy groups. For continuous outcomes we will use Stata's xtmixed command, xtmepoisson for count outcomes, and gllamm for ordinal outcomes. We will assess whether there is a clustering effect due to therapist or instructor some therapists or instructors will lead two groups, but will not take this element of clustering into account in the analysis. We will use

sensitivity analyses to explore the impact of any missing data, including extreme scenario sensitivity analyses, for example that those who are lost to follow up would have no improvement as result of any intervention. If there are sufficient missing values to warrant its use, we will use multiple imputation following an exploration of patterns of missingness. We expect to use the MAR missing at random assumption in this imputation. In case group dropout as opposed to study dropout is higher in one condition compared to the other, we will conduct a simple complier average causal analysis with compliers defined by the active intervention. Compliance will be defined as attendance of five or more sessions of BPT. Economic evaluation Cost data comparisons between the groups will be made using a bootstrap regression model using 10,000 repetitions. Either bias corrected or percentile 95% confidence intervals will be reported depending on the level of bias in the data.

In addition, cost effectiveness acceptability curves CEACs will show the probability that BPT or Pilates is cost effective for different values placed on unit changes in outcome. The net benefit approach will be used i.e. the monetary value of outcome change minus the service cost and net benefit will then be used in bootstrapped regression models. The proportion of coefficients for each resample that are above zero will indicate the probability that BPT is the most cost effective option. Because this project uses an active control we are essentially looking at the cost effectiveness of receiving BPT rather than Pilates. However, in routine practice BPT is likely to be considered as an additional service rather than as an alternative to other active therapies. In sensitivity analyses we will therefore apply lower unit costs 25%, 50%, 75% and 100% lower for the active control in an attempt to replicate routine practice where no or limited physical activities are provided. We do not expect to recruit and allocate exactly eight individuals within each group but the variation in group size will be small and will not materially affect the power of the trial. Open in a separate window Figure 1 Flow Diagram. The estimated loss takes into account drop outs at three different phases of the study, i.e. a between first interview and beginning of treatment, b during treatment, and c during the six months follow up period. Some patients will have to wait up to 5.5 months between giving consent and beginning of treatment. Within that period they could drop out because they change their mind about participation or experience a reduction of negative symptoms so they no longer meet the inclusion criteria. Based on the exploratory trial and clinical experiences in East London, we expect this dropout rate to be less than 10%. During the treatment phase we will have drop outs from treatment in both groups.

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