



# Sophie's prison radio project

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**An Open University student from Wigan is one of six law students who has been collaborating with prison learners to record a series of radio programmes for broadcast on prison radio.**

Sophie Harrison, 26, is a packer for a pharmaceutical supplier but has dreams of becoming a criminal lawyer. She has been studying part-time for four years and has been involved in this pioneering Legal Eagles project by the University's Open Justice Centre.

The six Law students on the Justice in Action module were granted regular access to HMP Altcourse, a Category B men's private prison in Merseyside where they met prisoners to explore legal issues affecting them.

Together they identified topics for research – ranging from human rights and release on licence to family, employment and housing law. The students later returned to the jail to record the shows with the inmates, tackling the selected legal topics. The programme, called Castaway, is being broadcast to prisoners on Radio Altcourse.

Sophie said: "I wanted to get some experience of how things work in a prison and what people are like. There are so many stories that prison is completely different to how the prison service is, so it was refreshing to be able to see this first hand and what the prison officers do to help prisoners. Going into HMP Altcourse was a brilliant experience. It showed me how things work, but it also gave us as students the chance answer legal questions that prisoners might normally struggle to find the answers to."



Sophie, third from left, with students and staff from HMP Altcourse. Inset: Sophie

## Call to back more digital careers

Greater Manchester's digital and creative sector will require at least 22,000 additional roles by 2035 in order to sustain itself, says Manchester Digital, which is urging Wigan businesses to play their part in futureproofing the sector.

The not-for-profit trade body for digital and technology firms is asking businesses to help bridge the digital skills

gap by signing up as a Digital Futures Ambassador, in a programme that is inspiring more young people across Greater Manchester to pursue a digital career and support educators to deliver relevant curriculum and careers guidance. Signatories so far include Money-supermarket.com and Man City. Visit <https://www.manchesterdigital.com/become-digital-futures-ambassador>.



Youngsters learn about the digital future

## Finance

By **Paul Farrington**

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**A** major change to VAT in the construction industry could cause significant disruption to

businesses - and even possibly insolvency - unless it is delayed, the Chartered Institute of Taxation (CIOT) has warned.

The VAT domestic reverse charge is set to come into effect on October 1 2019, and will apply to VAT-registered businesses that supply or receive specified services under the construction industry scheme.

Under the new rules, the supplier of construction

services will not be required to account for VAT, but will issue an invoice stating the service is subject to the reverse charge.

The recipient must then pay the VAT to HMRC, instead of to the supplier.

Around 150,000 businesses in the construction and building sector are expected to be affected.

But a recent survey conducted by the Federation of Master Builders found that

now fewer than 69 per cent of construction small and medium-sized enterprises have not heard of the reverse charge.

As a result, the CIOT has been urging the Government to delay the implementation date until April 1 2020, in order to allow for better publicity and give businesses more time to prepare for the change.

Linda Skilbeck, vice-chairwoman of the CIOT's

indirect taxes sub-committee, said: "We believe there will be significant confusion among businesses in the early days of the change.

"This will undoubtedly lead to disputes between suppliers and customers as to whether or not VAT should be charged.

"Businesses may be unprepared for the cashflow implications of the reverse charge, potentially leading to financial difficulties and

even insolvency in the worst cases."

The new regulations will affect most businesses in the construction sector and while larger companies have the man-power to make the changes necessary the impact will be hardest for smaller companies.

If you are unsure of what the reverse VAT charge means for your business it is advised to speak to your professional advisor.