

# UK accounting and audit framework from 1 January 2021

The UK has left the EU, and the transition period after Brexit comes to an end this year.

This page tells you what you'll need to do from 1 January 2021. It will be updated if anything changes.

Check what else you need to do during [the transition period](#).

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## Cutting back on noise and dust at roadworks thanks to innovation

Currently large excavators are used to remove the waterproof layer on road surfaces – effectively a ‘steel bucket with teeth’ digging into the surface.

But the new Deck Scraper vehicle uses a blade to shave the membrane off more quietly and without taking out chunks of the road surface.

Highways England teamed up with industry leaders to create the machine that was purpose-designed and built to offer a safer, more environmentally-sound and efficient process.

It was developed by partners Kier, CLM construction and US-based National Flooring Equipment with the first prototype unveiled to industry representatives earlier this month.

Highways England Innovations Lead for the Midlands, Lisa Maric, said:

Current methods to remove the waterproof layer are quite antiquated with environmental issues and some risk to the workforce. We wanted to develop a unique machine that would be more efficient and improve the safety of road workers while easing the impact on the environment and communities.

Instead of essentially using a steel bucket with teeth to remove the membrane, we can use a blade to simply peel it off – quietly, effectively and without damaging the road which will also save time and money.

It is anticipated that thanks to the Deck Scraper, this method will now set the benchmark expected for membrane removal throughout the

country.

Waterproof membranes are routinely used on structures such as bridges and underpasses to help protect the structure from corrosive damage caused by winter gritting operations.

It has to be removed to undertake concrete repairs, re-waterproofing and resurfacing and this is traditionally done with an excavator.

[View video showing the removal of water membrane with excavators.](#)

As well as the environmental impact of current methods such as dust and noise, there is a greater risk to the workforce using heavy plant often in a small area.

The Deck Scraper is a lot smaller than excavators and diggers and does not need an arm or a bucket. It also gives the operator 360-degree visibility.

Kier Highways Senior Project Manager Mark Sheppard said:

This was an interesting opportunity to develop a prototype specifically designed to make the task of waterproof membrane removal techniques more efficient, cost effective and better for the environment.

By working with our design partners CLM and specialist manufacturer National Flooring Equipment, the project has culminated in the production of a method far removed from the existing techniques which are quite brutal and can often introduce additional damage to bridge decks as well as being extremely noisy and dusty.

And we have been able to do that without compromising quality, output or negatively impacting on road users.

[View video of new deck scraper in action.](#)

Following two years of development and having undergone testing in the US, final trials were carried out at the Kier depot in Telford and the machine can now be taken to the market by National Flooring Equipment.

Highways England contributed to the cost of developing the Deck Scraper through its Designated Funds programme. Highways England had a £150 million ring-fenced fund allocated to support innovation as support of the Road Investment Strategy for 2015-2020.

## **General enquiries**

Members of the public should contact the Highways England customer contact centre on 0300 123 5000.

## Media enquiries

Journalists should contact the Highways England press office on 0844 693 1448 and use the menu to speak to the most appropriate press officer.

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# Research into the Sawtooth Effect published

## News story

The Sawtooth Effect examines the patterns seen in student exam performance when assessments are reformed.



Ofqual has today [published further research](#) on the student exam performance pattern known as the 'sawtooth effect.'

The sawtooth effect is the pattern in student performance that can be seen when assessments, such as GCSEs and A levels, are reformed. Performance tends to dip, then improves over time as students and teachers become more familiar with the new content and the new assessments.

In 2016, our [research on the sawtooth effect](#) enabled us to better predict how performance might change over the years following reformed qualifications and ensure fairness to students while the reforms were rolled out.

This new research, [published with an overview](#), brings together ideas that explain the sawtooth effect, alongside ideas that explain how we maintain standards more generally, including the comparable outcomes principle.

The coronavirus (COVID-19) pandemic has created conditions that are far less consistent or predictable than periods of qualification reform, but very similar considerations arise, especially the need to be fair to candidates. We can use some similar methods to address this.

The effects of COVID-19 will, however, be far more severe for some learners than for others. Applying the comparable outcomes principle can only represent a partial solution to the problem of teaching or learning loss attributable to COVID-19.

Published 23 November 2020

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## **Distribution firm's collapse uncovers director's previous ban**

Daniel Ross Patchett (32) received a 10-year ban for managing a company when bankrupt, while his wife, Yasmin Patchett (30) has been disqualified for 6 years.

Husband and wife, from Kingthorpe, Lincolnshire, are banned from acting as directors or directly or indirectly becoming involved, without the permission of the court, in the promotion, formation or management of a company.

DRP Distribution Ltd was incorporated on 25 November 2016, providing storage and distribution services, working with several courier companies.

The company, however, was wound up by the courts in May 2019. The Official Receiver was appointed as Liquidator before uncovering that Daniel Patchett had been running the company whilst being an undischarged bankrupt, in breach of his bankruptcy order.

Investigators established that Daniel Patchett was an appointed de jure director of DRP Distribution Ltd in November 2016. He resigned his position in February 2018 after being made bankrupt a month earlier, which precluded him from managing companies.

Daniel Patchett confirmed to the Official Receiver that he had full involvement in the day-to-day running of the company and continued with these duties during the period of his bankruptcy.

Yasmin Patchett was appointed as a de jure director of the distribution company in August 2017 but left the day-to-day running of the business to her husband from the outset, including the period of his bankruptcy when she knew Daniel Patchett was not allowed to do so.

Further enquiries established that DRP Distribution Ltd owed the tax authorities more than £157,000 when the company went into liquidation, as well as just over £51,000 to other creditors.

Yasmin Patchett had her 6-year disqualification undertaking accepted by the Secretary of State in October 2020 after she did not dispute that she allowed

a person to act as director of DRP Distribution Ltd whilst knowing they were an un-discharged bankrupt.

On 12 October 2020, the Secretary of State accepted a 10-year disqualification undertaking from Daniel Patchett after he did not dispute that he acted as a director of DRP Distribution Ltd in contravention of his bankruptcy.

Husband and wife's bans were effective from 2 November 2020.

Rob Clarke, Chief Investigator for the Insolvency Services, said:

When Daniel Patchett's company collapsed, his misconduct was uncovered and it was highlighted that he was running the company whilst being an un-discharged bankrupt. He took no notice of his bankruptcy restriction and his wife, Yasmin Patchett, knew he was unable to act as a director and covered for him.

We will investigate those who try and get around bans while having their spouse as an appointed director whilst continuing to run the business themselves, as the length of this ban shows.

Daniel Ross Patchett is from Kingthorpe, Market Rasen and his date of birth is October 1988.

Yasmin Patchett is from Kingthorpe, Market Rasen and her date of birth is October 1990.

DRP Distribution Ltd (Company Number 10496605)

Disqualification undertakings are the administrative equivalent of a disqualification order but do not involve court proceedings. Persons subject to a disqualification order are bound by a [range of restrictions](#).

[Further information about the work of the Insolvency Service, and how to complain about financial misconduct.](#)

You can also follow the Insolvency Service on:

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## **Carbon Monoxide Awareness Week 2020**

### **Carbon monoxide awareness week**

Today is the start of carbon monoxide awareness week 2020. MAIB recently published a safety bulletin about the tragic deaths of two sailors on board [Diversión](#) due to carbon monoxide poisoning. As we continue our investigation

it is vital that we remain alert to the silent danger carbon monoxide poses to the maritime community and the steps we can take to protect ourselves.

Over the past ten years MAIB has investigated six incidents involving carbon monoxide poisoning resulting in the tragic loss of ten lives. The majority of these incidents occurred on board motor cruisers used for recreation. In this time safety action has been taken and MAIB has made 12 safety recommendations focussed on preventing further, needless loss of life.

As well as the need to improve awareness of the symptoms of carbon monoxide poisoning and the groups most at risk, the investigations we have carried out reveal three common safety lessons that are worth highlighting.

### **Fit a carbon monoxide alarm and ensure it works**

Due to the odourless, colourless nature of carbon monoxide, fitting a detector remains the only effective warning that the poisonous gas may be present. In all of the cases we investigated, the boats' occupants were not alerted to the presence of carbon monoxide either because there was no carbon monoxide alarm, or because the one fitted was not working. Our investigation into the fatal accident on board [Love for Lydia](#) highlights the importance of fitting a carbon monoxide alarm.

### **Install and maintain onboard equipment properly**

The tragic incident which occurred on board [Arniston](#) raises the importance of ensuring equipment or modifications to boats are undertaken in accordance with the manufacturers guidelines. All safety critical work on boats should be undertaken by a competent marine engineer using the correct materials and all installations and modifications should be fit for purpose. Even a gas cooker, if not burning efficiently, can generate enough carbon monoxide to kill. [Eshcol](#) was a small commercial fishing vessel, and two crew lost their lives on board when they left the gas grill on overnight to warm the cabin.

### **Service engines regularly**

Our investigation into carbon monoxide poisoning on motor cruiser [Vasquez](#) highlighted the importance of regularly servicing a boat's engine to ensure it remains reliable and safe to use. The investigation found that the engine on board Vasquez had not been regularly serviced and there was evidence that the exhaust system of the engine had been modified during the boat's life.

Ultimately, the only way that boat owners can take potentially lifesaving action when exposed to carbon monoxide is by being alerted to the presence of this poisonous gas. Carbon monoxide alarms are readily available, inexpensive and simple to fit. I urge boat owners to fit one as soon as possible.

[Read more about CO safety on the Boat Safety Scheme website](#)