

Date: 02/04/2019

FREEDOM OF INFORMATION REQUEST 014660 - HMRC - Direct engagement firm

1. Have you used a Direct Engagement firm?

The Trust does use a direct engagement firm. Started as a mix of direct engagement and invoice via limited companies. Upon IR35 being introduced in April 2017 we moved all staff to direct engagement.

2. If so please list all you have used with dates.

We have only used one firm for the last 4.5 - 5 years. However upon the start of IR35 rules changes in April 2017 the Trust applied that principle via full direct engagement with that company.

3. For the purposes of IR35 assessments, do you claim to supervise direct and control (SDC) your temporary workforce (temporary staffing/finance will know) – and have policy relating to this?

The Trust Policy is all assignments are assessed via the HMRC toolkit to deem if the assignment falls under IR35.

Where it does apply the Trust does not pay into a limited company. The assignment therefore goes through our Direct Engagement partner process.

Only certain consultancy is paid direct to companies. Where IR35 has been assessed as not applicable.

4. If you have outsourced this IR35 assessment function, did you claim to supervise, direct and control your temporary workforce prior to doing so?

We have not outsourced the IR35 assessment Function

5. What are the job titles of the designated points of contact in your organisation with any direct engagement firms you may use, or have used?

Deputy Directors of Finance and Information

6. Having reviewed the attached communication from one of the direct engagement firms (prior to answering the questions), the public interest articles linked and parliamentary select committee evidence at the end of this FOI - could you please confirm

The Trust is not clear on what information you want for this question so could you please clarify exactly what information you are after.