

Reference: 2025-091

Thank you for your email in which you requested the following information under the Freedom of Information Act 2000 (FOIA):

I am writing to request the following information regarding your organisation's use of temporary workers and umbrella companies.

Current Practice,

1. Do you currently hire temporary workers?
2. Are you directly engaging with umbrella companies or outsourced payroll services for the payment of temporary workers?
 - If yes, please answer and ignore Questions 6–9.
3. Do you have a selection or compliance requirement that umbrella companies must meet before engaging with your organisation?
 - If yes, please provide details.
4. Are umbrella companies required to hold specific accreditations or memberships (e.g., FCSA, Professional Passport)?
5. Is there a formal procurement process for selecting umbrella companies?
 - If yes, please provide relevant policy documentation or a summary of the process.

If no to Question 2, please answer from Question 6 onwards:

6. Are umbrella companies used as part of your supply chain?
 - If yes, please answer the below questions:
7. Where umbrella companies are used in the supply chain, do you mandate which umbrella companies can be used?
 - If yes, please provide details.
8. Are umbrella companies required to hold specific accreditations or memberships (e.g., FCSA, Professional Passport)?

Risk, Oversight & Complaints

9. Do you undertake any audits or reviews of umbrella companies used by your organisation.
 - If yes, please provide details.
10. Do you have a policy or process relating to the use of umbrella companies for off-payroll (IR35) engagements?
 - If yes, please provide a copy or summary.
11. Please provide a report showing all temporary worker spend for your organisation, broken down for the last three financial years:

Financial Year	Temporary Worker Spend
2022/23	
2023/24	
2024/25	

12. Please provide a report showing the number of temporary workers in your organisation, broken down for the last three financial years:

Financial Year	Number of Temporary Workers
2022/23	
2023/24	
2024/25	

Future Planning

13. What due diligence processes and contractual safeguards will you implement for any future use of umbrella companies, to manage the upcoming joint and several liability for PAYE and NIC that comes into effect from 6 April 2026 under the draft

Finance Bill 2025–26?

- If yes, please provide details.

Response

Please see below our response to your questions in the order asked.

Question 1

Yes, we do hire temporary staff.

Questions 2 – 10 & 13

We do not use umbrella companies.

Questions 11 & 12

You will be able to find the information organised by financial year on the SFO website in our Annual Reports and Accounts (ARA) here: SFO Annual Report and Accounts 2024-25 - GOV.UK and SFO Annual Report and Accounts 2023-24 - GOV.UK

For information from previous years, please visit the National Archive website: [Archive Timeline - UK Government Web Archive](#).