



# Government Legal Department

Operations  
102 Petty France  
Westminster  
London  
SW1H 9GL

+44 (0)20 7210 3000  
[FOI@governmentlegal.gov.uk](mailto:FOI@governmentlegal.gov.uk)  
[www.gov.uk/gld](http://www.gov.uk/gld)

Ref No: FOI 25\_179

10 September 2025

Dear [REDACTED]

Thank you for your email of **21 August 2025** which contained your request for information. The Government Legal Department (“GLD”) have processed your request for information under the Freedom of Information Act 2000 (“the Act”).

## Request

*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

Pursuant to Section 1(1)(a) of the Act, GLD informs you that it partially holds the information you have requested.

In respect of Questions 1 – 10 & 13, GLD does not hold this information in a recorded format. In addition, as these questions necessitate as YES/NO answer and or, require GLD to 'explain or provide details', they would require GLD to create information to satisfy your request. Please be advised GLD is not required to create new information to respond to a FOIA request.

Regarding Q11 and Q12, please find the tables enclosed in this letter

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        | £21,552,850.00         |
| 2023/24        | £25,233,529.00         |
| 2024/25        | £26,773,205.00         |

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        | 610                         |

|         |     |
|---------|-----|
| 2023/24 | 612 |
| 2024/25 | 547 |

## Your Rights

If you are dissatisfied with the handling of your request, you have the right to ask for an internal review. Internal review requests should be submitted within two months of the date of receipt of the response to your original correspondence. Please use the contact details provided at the top of this letter in order to request an internal review relating to your original request.

Please remember to quote the reference number above in any future communications.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The Information Commissioner can be contacted at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire  
SK9 5AF  
[www.ICO.org.uk](http://www.ICO.org.uk)

Yours sincerely,

**Freedom of Information Team**  
Operations, Government Legal Department,  
102 Petty France, Westminster  
London SW1H 9GL  
[FOI@governmentlegal.gov.uk](mailto:FOI@governmentlegal.gov.uk)