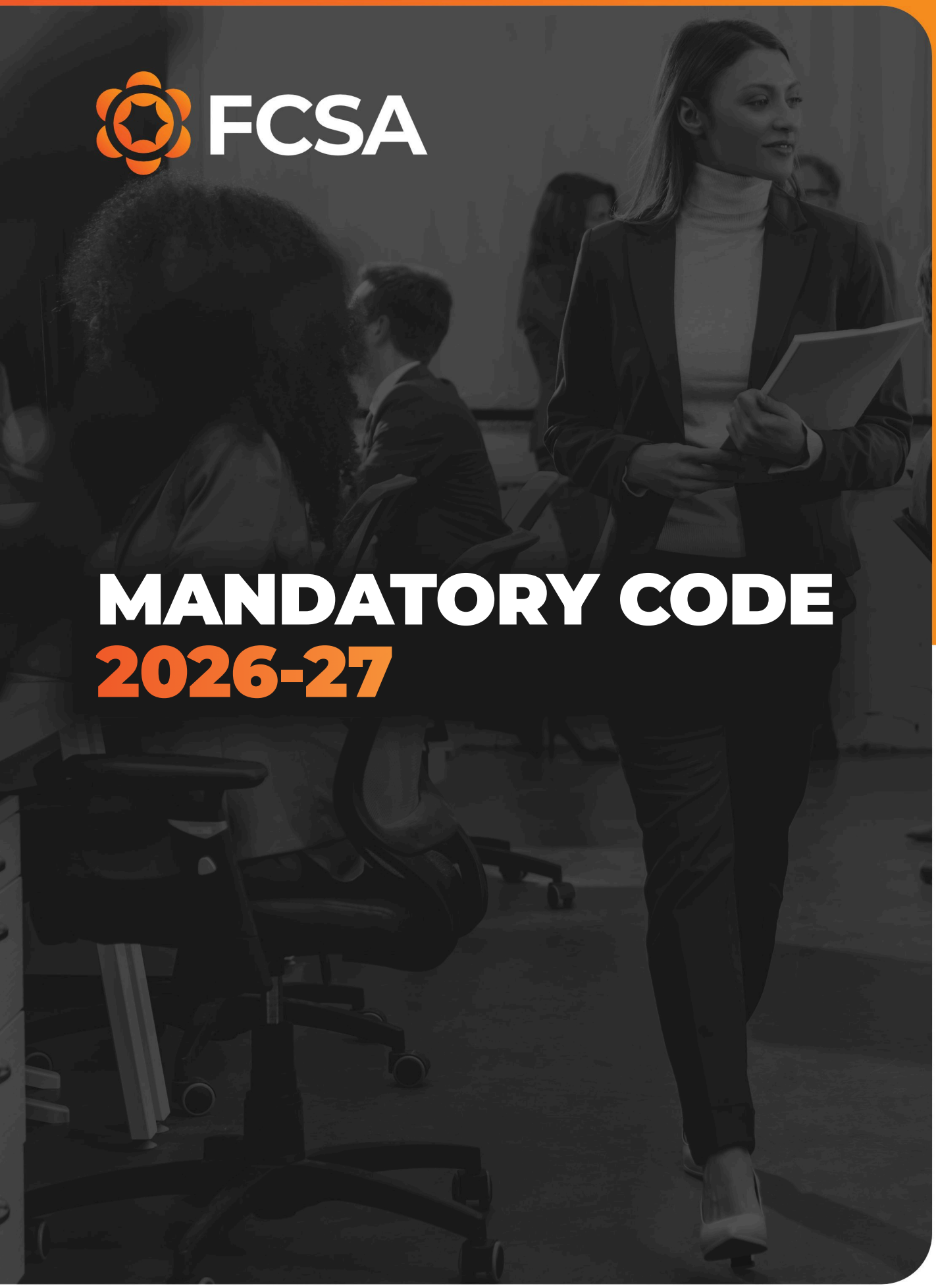
FCSA



MANDATORY CODE 2026-27

26/10/26 · v03MC2026

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FOREWORD

Raising standards across the temporary labour market

FCSA is dedicated to raising standards and promoting supply chain compliance for the temporary labour market. A key way we do that is to publish our **Charter and Codes**. We do this so that all industry stakeholders and, importantly, all the workers who use our Members' services can be assured that FCSA Members are fully compliant with the laws and regulations surrounding employment rights, personal taxation and corporate compliance with the off-payroll rules. All FCSA Members undertake to abide by our Charter and Codes as a condition of their membership and are contractually obliged to maintain these high standards throughout their membership.

Our Codes, which sometimes go above and beyond what is lawfully required, are formulated by FCSA working closely with independent experts in these areas, and changes are reviewed prior to publication by a wide variety of industry stakeholders and official bodies. The Codes cover complex issues and that is why they are constantly under review and updated as often as is required to keep them relevant and reflective of not only the regulations but also industry best practice. We believe our Codes set the highest standards of compliance and are industry-leading in their comprehensive scope.

Members are assessed against FCSA's Codes not by in-house staff or inexperienced evaluators, but by a panel of fully independent and nationally renowned professional services firms, lawyers and accountants, with an authoritative level of expertise in these specialist areas. This assessment for FCSA certification is rigorous and stringent and, as a result, it is recognised as the industry's compliance gold standard.

I'd like to thank you for taking the time to read our Charter and Codes.

Chris Bryce

Chief Executive · Freelancer & Contractor Services Association

General information for applicants

Please read this section in full before submitting the Mandatory Code to your chosen reviewer.

The Freelancer & Contractor Services Association (FCSA) operates a best practice code of compliance ("the Code") designed to ensure that its Certified Members are providing compliant advice and/or employment supported by the highest level of professional and ethical standards. New applicants for Certified membership are required to comply with the following Code of Compliance questionnaire ('the FCSA Code of Compliance') and to provide the necessary supporting evidence as well as providing certain additional general information.

The declaration and information provided will be subject to testing in certain cases by our assessors as part of our review process, as outlined below. Appointed assessors will undertake their review and present their findings to FCSA. FCSA will consider this, together with other publicly available data, before deciding on the merits of any application.

All applicants and renewing Members are required to complete a Fit & Proper Person Form to assist in determining the reputation of individuals that control the applicant/Member business. In its reasonable opinion, FCSA reserves the right to reject an application or a Member on the basis of potential reputational damage to FCSA, perceived or otherwise, due to the background or behaviour of an applicant business, an individual associated with that business or a current Member.

Misleading FCSA in any way, including but not limited to failing to declare alternative business models, alternative provider companies, operation of dual payroll methods or systems, and any other practice designed to obscure or obfuscate deductions made from employees or contractors may result in immediate termination of your membership without appeal and with no refund of membership or assessment fees. Any Member that is terminated from FCSA Membership must wait a minimum period of 12 months from termination before reapplication.

For more information on the different operating models covered by this code and the types of services offered by FCSA Certified Members, please refer to the FCSA website.

Appointed assessors

FCSA has a selection of appointed assessors who are authorised to review compliance with the FCSA Code of Compliance. The assessors are partnerships between firms with proven ability to provide the necessary financial and legal expertise to review the code. Appointed financial assessors are — BDO, EY, Saffery and appointed legal assessors are — Brabners, Pinsent Masons, JMW Solicitors.

The assessors will be selected from the above list. As all applications require completion of the Mandatory code, this will be a legal assessor in addition to a financial assessor. The cost of the review is the same whichever assessor team is used.

Important information

The Code of Compliance review ("the Review") is a sample review of certain transactions of an Certified Member's or prospective Member's business within a defined period, based upon the signed declaration of the Code and the information/documentation and explanations (together, "the Information") supplied by the business in question.

In conducting the review, FCSA's assessors will rely on the information supplied by the business in question and will not conduct any independent verification as regards the accuracy or completeness of this. Accordingly, FCSA and its assessors accept no responsibility whatsoever for any error or inaccuracy contained in the information, or for any loss or damage suffered by any person who relies on such information.

For the avoidance of doubt, FCSA (and its assessors') review does not constitute any form of independent audit of the business in question and should not be held out to be, or be taken, as such.

The review cannot, in itself, guarantee current, past or future compliance with relevant legislation, regulations and appropriate industry practices and neither should it be taken to mean that HMRC or any other professional or regulatory body will not enquire into any matter that is subject to the requirements of the FCSA Code of Compliance. Any prospective or current Member is at all times responsible for ensuring its compliance with relevant legislation, regulations and related industry practices and FCSA (and its assessors) accept no responsibility to them or any third parties whatsoever in this regard.

The Code of Compliance

Our Code of Compliance sets out the minimum standard required of Members who operate and offer employment and self-employed solutions to workers and provide advice to limited companies. You will be asked to sign a declaration at the end of the Code to confirm that you act and adhere to the Code. If there are any areas within the Code that you are unable to comply with, please provide the appropriate information in detail to explain why you are unable to comply. Information/documentation received from you will be used to ascertain whether you are adhering to the Code.

For new applicants, this information should be supplied as part of your application. Existing Members should provide this information before each renewal date in accordance with the review timetable. If changes occur which may mean that they no longer operate in accordance with the code, this should be raised with FCSA as soon as they become aware of any concerns and, in any event, before any renewal application.

References to “you” and “your” relate to all businesses which provide employment, self-employed and/or advice covered by this code. By virtue of applying for FCSA certification, you agree to information pertaining to your certification being shared with HMRC.

There are seven elements to the Code:

- Mandatory questions for all applicants (this document)
- Umbrella Employers questions
- Limited Company Advisors questions
- Self-employed / CIS questions
- Professional Employment Organisation (PEO) questions
- Worker questions
- Fixed-Term Employment questions

Any Member/applicant will be expected to comply with all areas of the Code in which their business operates irrespective of the number of workers operating under that model. You must send supporting documents as part of your application and samples as required by FCSA assessors. All information provided during the application/renewal will be presumed to have a 6 month “shelf life” such that, if an application is delayed or suspended, it will be necessary to provide new sample data and a renewed application pack if a period of 6 months has expired. This will carry an additional cost to the applicant’s/Member’s application.

Your application will be reviewed on our behalf by our assessors, who will check whether the declaration has been signed and that the supporting information is provided, and will request any additional data, etc. Once all data has been received, assessors will then review the information and undertake a virtual site assessment to review your processes and check whether, based on a sample of documents to be made available upon request, that your actual business practices appear to be accordance with the Code. Once this external review process has been completed, the completed signed declaration, supporting data, etc., is provided to FCSA.

If FCSA considers that you appear to meet the requirements of the FCSA Code, your membership will be processed. If you do not appear to have met the requirements of the FCSA Code, FCSA will advise you of this as soon as possible and you will be invited to discuss with FCSA any changes required in order for the application to proceed.

If you need any professional advice regarding compliance with the FCSA Code, you may consult an appropriate advisor. You are not required to share any such separate advice with FCSA, although FCSA will need to be satisfied that you are operating in accordance with the FCSA Code before the application can proceed. If as a result of subsequent action, advice, etc., you consider that you should meet the requirements of the FCSA Code (for example, if you have made changes to your systems or provided additional staff training), you can request that we re-test any relevant areas before your application proceeds. You will be responsible for meeting any additional FCSA costs incurred, e.g., in the event of a follow up virtual site assessment and/or review of documentation.

The application should be completed within one year from commencement of the Due Diligence check. If the assessment process goes beyond this date, there is a requirement to resubmit the Fit & Proper Persons forms, as these are annual checks performed by FCSA. Evidence collected by the Assessors may have expired, resulting in further work and Assessor costs.

This review process will be completed annually for all FCSA Certified Members with changes being made to working practices between reviews as the Code is updated. All existing Certified Members will be required to abide by the annual review process which is adopted by the FCSA Board. Failure to adhere to this process will result in the matter being referred to the FCSA CEO with the expectation being that your membership will be rescinded, and your details removed from the FCSA website. Remediation of any non-conformities (breaches) found within the assessment process must occur within 21 working days.

You consent to the above process as part of the membership application process.

SECTION A

General

"FCSA Members are required to meet the highest standards of integrity and compliance. This section of our Codes provides the basis of these standards."

Chris Bryce · Chief Executive, FCSA

A

A1a

CONFIRMATION

Scope of application

Confirm the application or membership renewal is to cover all relevant operations within the group. All relevant operations must be seeking or renewing FCSA certification, even if they are separate companies and/or branded separately.

Confirm

Cannot confirm

A1b

SELECT ONE

Paying through other entities

Confirm if you pay any individuals/contractors/payees through any other legal entities (within common ownership and/or directorship of the applicant Member) – if so, please confirm what those models are (including but not limited to, payroll bureaux, international, gross payment, fee payer, direct to end client).

Do not pay through another entity or model

Pay through another entity or model

A1c

WRITTEN RESPONSE

Scope of application

Additionally, if you advertise any operations for umbrella employment, self-employed model and/or limited company advisory where you are not seeking or renewing FCSA certification, please clarify why FCSA certification is not being sought.

Written response

A1d

CONFIRMATION

Scope of application

Confirm that no workers, contractors, employees or payees are engaged, paid or facilitated through any undisclosed entity, PAYE reference, VAT registration or operating model.

If any connected entity, PAYE reference, VAT registration or operating model has not been disclosed, FCSA reserves the right to undertake further review and may require additional evidence, assurances, undertakings or remedial action as a condition of certification.

Confirm | Cannot confirm

A2

CONFIRMATION

Minimum requirements

Confirm all relevant operations for a new membership application have a minimum trading history of 2 years in the areas to be assessed and which are supported by statutory and independently audited accounts with a minimum of 1 year in that area? Note: Independent means not connected via common ownership or directorship to the certified business.

Confirm | Cannot confirm

A3

SELECT ONE

Inform us of likely new activities

If an established FCSA Member seeks to introduce a new business area that is covered within FCSA certification and assessment, the new business area must be put forward for assessment as soon as it reaches either a minimum of 50 contractors or a minimum of 2 years establishment. However, if you require this to be set up as new legal entity, an application for a new membership will be required. Please confirm whether any new business within the scope of FCSA certification is likely to require assessment within the next 12 months?

Note: You confirm that you will not use the FCSA certification logos on any service (and/or legal entity) that has not been certified.

No – Nothing likely to require assessment in next 12 months

Yes – New business area will have been trading for more than 2 years, or will have reached 50 contractors

A4

CONFIRMATION

Size of workforce serviced

Confirm that your relevant operations currently support a minimum contractor/worker population of 75 per assessment area?

Confirm **Cannot confirm**

A5a

SELECT ALL THAT APPLY

Fit and proper person declarations

We require that you confirm the following:

- **a** Have any of your directors ever been disqualified from acting as a director?
- **b** Is anyone involved in the management of the company currently disqualified from acting as a director?
- **c** Directors of the legal entities seeking certification or re-certification are required to complete FCSA's Fit & Proper Persons form. Have these been completed?
- **d** The fit and proper form will be completed annually on certification review as well as on initial application, and will include confirmation from the directors that the company is up to date with HMRC in respect of all liabilities, or if in arrears, has reached agreement with HMRC or has taken advantage of specific Covid 19 concessions (which should be identified in the declaration).
- **e** Have the Directors of the legal entities seeking certification changed in the last 2 years?

A5b

EVIDENCE REQUIRED

Fit and proper person declarations

EVIDENCE REQUIRED

Please provide the completed fit and proper persons forms.

A5c

WRITTEN RESPONSE

Fit and proper person declarations

Please provide confirmation that all directors, and legal entities requiring certification listed in question A1 above are domiciled/registered in the UK as per companies' house. If not, please attach details of their domicile/registration.

If yes to e), please provide reasoning.

Everyone applicable should complete FCSA's Fit & Proper Persons form and submit it to FCSA, please provide a reason if you have not sent the Fit & Proper Persons forms to FCSA.

Written response

A6a

CONFIRMATION

Audited accounts

Confirm your latest statutory and independently audited accounts been filed at Companies House within 9 months of the year end? If not, please explain (Additional narrative can be set out at section F1 if needed)?

Note: Independently audited accounts should be filed regardless of company size and statutory obligation.

Confirm | Cannot confirm

A6b

EVIDENCE REQUIRED

Audited Accounts

EVIDENCE REQUIRED

Please provide your latest filed audited statutory accounts. This must show a full detailed profit and loss account (not abridged).

Note: To confirm, your audited accounts must be filed at Companies House, irrespective of your company size.

A7a

SELECT ALL THAT APPLY

About the accounts

Please confirm the following in regard to your company's accounts:

- **a** Have your accounts been prepared on a 'going concern' basis?
- **b** At the time of application is this statement still true.
- **c** Do your most recent accounts have an unqualified audit opinion? If a qualified opinion raises any concerns, FCSA acting reasonably reserves the right to refuse Membership.
- **d** Are there any matters of emphasis/references to any areas for consideration (this is required at the trading company level and at all group company levels)? FCSA will consider these matters and they may result in refusal of membership.

A7b

EVIDENCE REQUIRED

Account information

EVIDENCE REQUIRED

Please provide your latest filed audited accounts with full detailed profit and loss account (not abridged) and your latest Corporation Tax return, all as supplied to HMRC, and provide cross referencing to where 'going concern' stated.

A7c

WRITTEN RESPONSE

Account information

Provide cross-referencing e.g. page and/or paragraph number to where ‘going concern’ stated in these accounts. If ‘going concern’ is not specifically stated, please provide supporting reasoning.

Written response

A8a

CONFIRMATION

Confirmation of UK operation

Confirm all group companies’ operating activities covered by this code are based in the UK and the significant majority (75%) of your services are undertaken in the UK.

Confirm | Cannot confirm

A8b

EVIDENCE REQUIRED

Group structures

EVIDENCE REQUIRED

Attach a copy of your group trading structure detailing the name, Companies House number, location(s), principal trading activity, directors, shareholders and beneficial controllers of each company. Please also include the PAYE reference and VAT registration numbers for all companies.

If you have any Associate businesses providing advice and/or employment to workers within the recruitment sector outside your group structure, please include these businesses in your response. Associate businesses should include:

a. Companies;

b. General partnerships;

c. LLPs;

d. Trusts; and.

e. Individuals carrying on business on their own account;

f. Persons acting in concert.

g. Businesses that are owned or managed by your directors or shareholders and provide services covered by this code.

Please include overseas businesses and/or companies connected via common ownership, directorship or beneficial control.

A8c

CONFIRMATION

Connected parties

Confirm that you have a process to use reasonable endeavours to make the end-client / MSP aware in the case of any connected party between yourself as the Payment Intermediary and the Recruitment company/agency/employment business.

Confirm | Cannot confirm

A9a

WRITTEN RESPONSE

Fee income

Provide details of shareholders or partners of the company who receive fee income from limited company customers if not included above and provide details of their relationship with the above companies (Required for Limited company advisors only).

Written response

A9b

EVIDENCE REQUIRED

Fee income

EVIDENCE REQUIRED

Supporting evidence for the above.

A10a

CONFIRMATION

UK PAYE confirmation

Confirm that all your employees (including umbrella/PEO/FTE employees/workers) who are working in the UK paid in the UK under current PAYE/NIC legislation?

Confirm | Cannot confirm

A10b

CONFIRMATION

UK PAYE confirmation

For other models, confirm you do not pay any workers outside of the UK.

Confirm | Cannot confirm

A11a

CONFIRMATION

Avoidance schemes

Confirm the Applicant / Member company or any associated company linked via Directors (who have been required to complete FCSA Fit & Proper Person forms) does not operate any of the following models:

- Hybrid;
- Loan Scheme;
- MSC;
- Pay day by Pay day;
- Mini Umbrella (MUC);
- Elected deduction model (EDM);
- or any other artificial constructs which seek to evade or avoid UK taxation regulations or UK employment rights including the payment of National Minimum Wage, such constructs include but are not limited to Employee Benefit Trusts, Loan Schemes, Hybrid models, offshore employment, flag of convenience arrangements, disguised remuneration schemes of any type or such other avoidance schemes as may from time-to-time be identified and named by FCSA or relevant UK authorities such as HMRC, DBIST, DWP, or HMT?

Confirm | Cannot confirm

A11b

CONFIRMATION

Directors in ‘phoenix’ companies

Confirm and warrant that, within the last three years, none of the company officers have been involved in a ‘phoenix company’ i.e. they have not liquidated, dissolved or otherwise ceased the operation of a company only to resurrect the services provided by and operations of that company in another company. If you cannot confirm, please explain the circumstances around liquidation, dissolution or cessation of operation of any previous companies.

Confirm | Cannot confirm

A11c

CONFIRMATION

Company officers and the HMRC Tax Avoidance List

Confirm and warrant that none of the company officers have been listed/associated with any of the companies named on the Tax Avoidance list published by HMRC.

Confirm | Cannot confirm

A12a

YES / NO

Joint Employment

Does the Applicant / Member company or any associated company linked via Directors (who have been required to complete FCSA Fit & Proper Person forms) operate a joint employment model?

Yes | No

A12b

WRITTEN RESPONSE

Joint Employment

If so, please provide a detailed explanation of the company and model to FCSA. FCSA do not support the operation of joint employment models where any of the responsibilities of employing the individual are shared/divided/allocated to another entity. FCSA reserves the right to ask any Member to cease the operation of these models within a reasonable time period.

Written response

A13a

YES / NO

Ongoing Enquiry

Has the Applicant / Member company been subject to a notification of enquiry/investigation in the preceding 12-month period or is such an enquiry/investigation currently underway or on hold in relation to tax compliance? This includes but is not limited to notices of Full Enquiry or Aspect Enquiry.

Yes | No

A13b

WRITTEN RESPONSE

Narrative

If yes to Mandatory A13a, please provide details of any ongoing enquiry.

Written response

A13c

CONFIRMATION

Confirmation

Confirm you agree that the Applicant/Member company will undertake to notify FCSA within 3 business days should you be served with a notification of enquiry/investigation.

Confirm | Cannot confirm

A13d

CONFIRMATION

Fair Work Agency and The Pensions Regulator

Confirm that you have never had a complaint upheld by the Fair Work Agency (or its predecessor, the GLAA) or The Pensions Regulator?

Confirm | Cannot confirm

A13e

CONFIRMATION

Removal from industry bodies

Confirm that you have no beneficial owners and/or officers of the applicant company(s) who have been subject to removal from an industry body or regulators (including, but not limited to,: the Law Society, FCA, ACCA).

Confirm | Cannot confirm

A14a

CONFIRMATION

Liquidity

Confirm the legal entity seeking certification has evidence that the latest filed accounts are audited and pass the financial test; Net Assets to be at least 2.5% of the Gross Profit. Where the appropriate trading company accounts do not pass this financial standard, FCSA may at its sole discretion take into account any parent company audited accounts where applicable, alongside a written guarantee.

The Financial test to be clarified as Balance Sheet total requiring to be at least 2.5% of gross profit shown in the latest company accounts filed at Companies House and with HMRC, defined as Turnover less cost of sales (excluding any insurances and bank charges included in cost of sales). For the avoidance of doubt and consistency, this should equate to invoiced sales less 1. payments to workers 2.any related tax, pensions and other statutory payments 3. any bad debts and 4. business to business rebates/timesheet management fees.

Note: Parent audited accounts may only be used for 1 year, and only by discretion. The applicant company being assessed must be able to meet the financial tests on their own thereafter.

Confirm | Cannot confirm

A14b

EVIDENCE REQUIRED

Liquidity evidence

EVIDENCE REQUIRED

Provide a manual reconciliation (calculation) evidencing the above with cross referencing to the latest audited accounts filed at Companies House and HMRC as applicable.

Please note that the review cannot continue until the reconciliation has been provided.

A14c

EVIDENCE REQUIRED

Liquidity evidence

EVIDENCE REQUIRED

Please provide your latest set of management accounts (no older than 31 calendar days).

A15a

YES / NO

Incentives

Does your company pay incentives/gifts to individuals?

Yes | No

A15b

SELECT ALL THAT APPLY

HMRC TAS Confirmation

If yes to Mandatory A15a:

- **a** Are these all covered by an HMRC Taxed Awards Scheme for both PAYE and NIC's (if applicable, provide supporting evidence)?
- **b** Are any incentives/gifts paid in cash?
- **c** Are any paid on prepaid debit/credit cards/vouchers?
- **d** Are the directors (or similar) of the receiving business aware of the incentives being provided?

A15c

CONFIRMATION

Confirmation of receipted expenses

Confirm that all expenses for sales staff are receipted.

Confirm | Cannot confirm

A15d

EVIDENCE REQUIRED

TAS documentation

EVIDENCE REQUIRED

Provide a copy of your P35/TAS, evidence of tax and NIC being pre-paid, proof of payment to HMRC via the different reference number, and the TAS contract with HMRC.

Also provide supporting evidence (anonymised emails, etc.) of directors, or similar, of the receiving business being aware of any incentives being provided as in line with the Bribery Act.

A15e

CONFIRMATION

Gift and entertaining

Confirm that you have a gift and entertaining register which records all third party gift awards and hospitality, and lists the recipients.

Confirm | Cannot confirm

A16a

YES / NO

Self-employed solution

Do you offer a self-employed solution?

Yes | No

A16b

YES / NO

Self-employed solution

If yes to Mandatory A16a, do you also offer an Umbrella model solution to the worker as an alternative at the take on stage (subject to status)?

Yes | No

Not applicable - as do not offer a self-employed solution

A16c

CONFIRMATION

Self-employed solution

Where you supply CIS labour directly to the end client rather than through an intermediary, confirm that you undertake the SDC assessment and that you complete the quarterly reporting obligation for employment intermediaries.

Confirm | Cannot confirm

Not applicable - as do not offer a self-employed solution

A16d

EVIDENCE REQUIRED

Self-employed solution

EVIDENCE REQUIRED

If yes to the above, please provide a copy of the latest report.

A17a

SELECT ALL THAT APPLY

Conduct regulations

For umbrella and self-employed/CIS solution providers, confirm the following:

a Your employees / self-employed CIS contractors have the option to remain within or opt out of the Conduct of Employment Agencies and Employment Businesses Regulations 2003; Note: Employees working with vulnerable persons are not eligible to opt out of the Conduct of Employment Agencies and Employment Businesses Regulations 2003.

b That upon opting out of the Conduct of Employment Agencies and Employment Businesses Regulations 2003 your employees / self-employed contractors have the option to opt back in to the Regs;

c That you clearly and prominently inform the worker of their right to remain within or opt out (if applicable) of the conduct regulations.

d That you confirm and retain evidence that the contractor has agreed to opt-out prior to any opt-out notice being signed and returned to the agency.

e Where the employee/self-employed contractor does not opt out of the Conduct of Employment Agencies and Employment Businesses Regulations 2003 or was previously opted out and decides to opt in, you have a process to inform the agency of the employee's Conduct of Employment Agencies and Employment Businesses Regulations 2003 status under the Regs. Note: Where the terms of business between the Umbrella and the agency determine that the agency stipulates that workers will ordinarily have opted out of the conduct regulations, it is sufficient to have a process whereby the agency can assume that the worker has opted out under a standard contract unless you notify them to the contrary?

A17b

EVIDENCE REQUIRED

Conduct regulations

EVIDENCE REQUIRED

Provide supporting evidence for each of the above and details of the procedures you have in place if an employee notifies you that they wish to withdraw an opt-out notice.

A17c

WRITTEN RESPONSE

Conduct regulations

Please provide cross-referencing to where covered.

Written response

A18a

CONFIRMATION

Modern Slavery Act

Confirm that where the obligations of the UK Modern Slavery Act 2015 apply to you, please confirm you have made a statement as required on your website.

Confirm | Cannot confirm | Not deemed applicable

A18b

EVIDENCE REQUIRED

Modern Slavery Act Documentation

EVIDENCE REQUIRED

Provide a copy of your website statement or a link to where it can be found plus a copy of any UK Modern Slavery Act policy you have introduced. If deemed not applicable, please provide reasoning.

A18c

EVIDENCE REQUIRED

Modern Slavery Act Documentation

EVIDENCE REQUIRED

Please provide your internal processes for monitoring modern slavery concerns, please include the areas which you proactively review, this includes bank accounts, National insurance numbers and addresses. If deemed not applicable, please provide reasoning.

A19a

CONFIRMATION

Gender Pay Gap reporting

Confirm that, where applicable, does your company operate in accordance with Gender Pay Gap Reporting obligations?

Confirm | Cannot confirm | Not deemed applicable

A19b

EVIDENCE REQUIRED

Gender Pay Gap Documentation

EVIDENCE REQUIRED

Please provide supporting evidence of what actions you have undertaken in respect of Gender Pay Gap Reporting and provide a copy and/or link to where reporting has been made on your website. If deemed not applicable, please provide reasoning.

A20a

CONFIRMATION

Registrations to legal entities

Confirm that your PAYE reference and HMRC office accounts are both registered to the legal entities seeking certification and that you operate only ONE of each.

If not, your business model will be subject to further FCSA review. FCSA reserves the right to require any Member to cease the operation of such a model within a reasonable timeframe. If the model is approved by FCSA you will be required to take additional steps and sign additional undertakings to achieve FCSA certification.

Confirm | Cannot confirm

A20b

EVIDENCE REQUIRED

Registrations to legal entities

EVIDENCE REQUIRED

Please provide evidence of the above registrations.

If they are registered against a different company and/or you have multiple registrations, please provide reasoning and evidence for the other company(ies) and/or registrations.

Please provide:

- HMRC PAYE registration notices for all PAYE schemes operated within the group.
- VAT registration certificates for all connected entities.
- HMRC Business Tax Account screenshots showing active PAYE and VAT registrations.
- Samples of RTI submissions and HMRC account summaries evidencing active payroll schemes.
- Copies of intercompany agreements where workers, payroll services or administrative functions are shared between entities.
- Bank account details or evidence linking PAYE and VAT payments to the declared entities.
- A director's declaration confirming that all connected entities, PAYE references, VAT registrations and worker engagement models have been disclosed.

A20c

CONFIRMATION

Confirmation of evidence

Confirm that you have, and you will continue to upload your monthly HMRC proofs to FCSA Diligence Hub, and your quarterly VAT proofs to the FCSA Diligence Hub.

To confirm, this should include all information for all PAYE references and companies within FCSA certification. You should include evidence of the HMRC portals, and evidence of payments from your bank accounts. Failure to upload this evidence timely, or provide fraudulent or misleading evidence may result in termination of Membership.

Confirm | Cannot confirm

A20d

CONFIRMATION

Confirmation of disclosure

Confirm that you have disclosed all legal entities connected to the applicant Member through common ownership, directorship, significant control, beneficial ownership or group membership, whether or not those entities are seeking FCSA certification.

Confirm | Cannot confirm

A21a

CONFIRMATION

P32 returns

Confirm that your RTI submissions are registered to the legal entities seeking certification.

If not, your business model will be subject to further FCSA review. FCSA reserves the right to require any Member to cease the operation of such a model within a reasonable timeframe. If the model is approved by FCSA you will be required to take additional steps and sign additional undertakings to achieve FCSA certification.

Confirm | Cannot confirm

A21b

EVIDENCE REQUIRED

P32 returns

EVIDENCE REQUIRED

Please provide evidence of your RTI submission.

If it is registered against a different company, please provide reasoning and evidence for the other company.

A22a

CONFIRMATION

ICO Registration

Confirm that you have registered with the Information Commissioner's Office.

Confirm | Cannot confirm

A22b

WRITTEN RESPONSE

ICO registration number

Please provide your ICO registration number.

Written response

A23a

YES / NO

Data breach information

In the last 12 months have you reported a data breach to the ICO?

Yes No

A23b

WRITTEN RESPONSE

Data breach details

If yes to Mandatory A23a, please confirm how many incidents you have reported and how many individuals were involved.

Written response

A24a

YES / NO

Fair Work Agency licence

Do you hold a gangmaster licence issued by the Fair Work Agency (formerly the GLAA)?

Yes No

A24b

WRITTEN RESPONSE

Fair Work Agency licence number

If yes to Mandatory A24a, please provide the licence number.

Written response

A25

CONFIRMATION

Credit insurance

If you provide credit terms, confirm you have credit insurance in place?

Confirm | Cannot confirm

Not applicable - Do not provide credit terms

A26a

CONFIRMATION

Provision of illegal workers

Confirm the applicant has not been found by the UK Border Agency/the Home Office (or any of their predecessors) to have been involved in the supply of illegal workers.

Confirm | Cannot confirm

A26b

WRITTEN RESPONSE

Provision of illegal workers

If yes to Mandatory A26a, give details.

Written response

A27

EVIDENCE REQUIRED

Workers protection

EVIDENCE REQUIRED

Please provide your policy in respect of Workers Protection (Amendment of Equality Act) 2010 - Sexual Harassment.

SECTIONS B–D

Identity and right to work in the UK checks

B

“Protecting a contractor’s data, their identity and their ability to register a complaint or grievance with a Member is covered in the following sections — alongside FCSA’s expectations on timely filings to HMRC and the requirements for validating an employee’s right to work in the UK.”

Deborah Murphy · Head of Operations, FCSA

B1a

CONFIRMATION

Right to work check confirmation

Do you have a policy setting out that the worker cannot become an employee, self-employed worker or limited company customer before you verify/authorise their identity?

Confirm | Cannot confirm

B1b

SELECT ALL THAT APPLY

RTW Confirmations

Confirm the following:

a. Do you confirm you only accept evidence of Right to Work in accordance with the current Home Office Right to Work Checklist?

b. Do you confirm you complete a Right To Work check for every Contractor/ Worker/ Employee?

c. Do you request Umbrella EU nationals to provide the Umbrella with sharing code pursuant to the EUSS from 1st July 2021?

d. Please provide your policy for dealing with visa requirements, conditions and rechecks.

B1c

EVIDENCE REQUIRED

Identity of potential umbrella employees

EVIDENCE REQUIRED

Provide a copy of your take on process in place to establish the identity of potential umbrella/PEO employees, umbrella/PEO workers, FTE, self-employed/CIS workers or limited company customers. Detail what documents you obtain and checks you carry out, please include a copy of the request you send to the worker.

B1d

EVIDENCE REQUIRED

RTW verification procedure

EVIDENCE REQUIRED

Please set out how you verify/authorise the potential employee's/worker's/subcontractor's right to work in the UK or provide a copy of your policy/procedures . Detail of documents you obtain and checks you carry out to do this. Please also include your process for checking visas and their restrictions (including students) (Exclusion for Limited Company Advisors only).

B2a

CONFIRMATION

Confirmation of DPA processes

Confirm you have processes in place around compliance with Data Protection Act and the UK General Data Protection Regulation EU 2016/679.

Confirm | Cannot confirm

B2b

EVIDENCE REQUIRED

Upload DPA policies

EVIDENCE REQUIRED

Provide a copy of any Data protection agreement, GDPR policies and processes, and policies regarding Subject Access Requests.

B3a

CONFIRMATION

Records of leave

Confirm you have processes in place around keeping records of annual leave and holiday pay for all employees/workers.

Confirm | Cannot confirm

B3b

EVIDENCE REQUIRED

Records of leave

EVIDENCE REQUIRED

Provide a copy of your process for recording holiday taken, holiday carried over from previous years, holiday pay (which must state what is included for example bonuses or commission), any payments in lieu of holiday (for example, pay for unused holiday when someone leaves a job).

SECTION C

Complaints and grievances

How Members record, communicate and resolve worker complaints and grievances.

C

C1a

CONFIRMATION

Complaint / grievance processes

Confirm you have a grievance (umbrella) and/or complaints (limited / self-employed) procedure (whichever is applicable)?

Confirm | Cannot confirm

C1b

YES / NO

Informing workers of complaints processes

If so, is it included within or referred to in your introduction and/or engagement letter to the worker?

Yes | No

C1c

CONFIRMATION

Complaints Log

Confirm you record all complaints, including the investigation undertaken, the outcome of investigation, the resolution/outcome, and any resulting actions you have undertaken?

Confirm | Cannot confirm

C1d

EVIDENCE REQUIRED

Complaints procedures

EVIDENCE REQUIRED

Provide a copy of your policy/procedures as outlined above and cross reference where it is referred to in either your introduction and/or engagement letter.

C1e

EVIDENCE REQUIRED

Document upload – complaints log

EVIDENCE REQUIRED

Provide a copy of your complaints log.

SECTION D

HMRC

Members' standing with HMRC and their commitment to timely tax filings and payments.

D

D1a

CONFIRMATION

Standing with HMRC

Confirm the umbrella employment/self-employed contractor/limited company advisory companies and their directors have any overdue tax filings or tax payments including Income Tax, Corporation Tax, National Insurance Contributions, Construction Industry Scheme or VAT?

Confirm | Cannot confirm

D1b

EVIDENCE REQUIRED

Documentation of standing with HMRC

EVIDENCE REQUIRED

Provide evidence that all accounts are up-to-date. E.g. a screenshot of HMRC accounts and VAT submissions.

SECTION E

Ethics

"FCSA ensure that our Members are not only highly competent but also operate ethically, adhering to both our Codes and employment and tax regulations."

Chris Bryce · Chief Executive, FCSA

E1

CONFIRMATION

Acceptance of Charter and Codes

Confirm you will at all times operate in accordance with the FCSA Code of Compliance and FCSA Charter (as amended from time to time)?

Confirm | Cannot confirm

E2

CONFIRMATION

DOTAS schemes

Confirm that none of your Group Companies or Associate Companies (whether within the scope of this code of conduct or not) create, encourage or promote tax avoidance schemes that meet the definition of a Disclosable Tax Avoidance Scheme and/or which HMRC have published as 'in the Spotlight' and are not listed on the FCSA's list of disallowed schemes/arrangements, i.e., foreign currency loan structures, as set out in the Charter, section 3.5 found at https://fcsa.org.uk/fcsa-charter-and-codes/.

Confirm | Cannot confirm

E3

CONFIRMATION

GAAR and TAAR

Confirm that none of your Group Companies or Associate Companies (whether within the scope of this code of conduct or not) breach any Targeted Anti-Avoidance Rules and/or General Anti-Avoidance Rules.

Confirm | Cannot confirm

E4a

CONFIRMATION

Criminal Finances Act

Confirm you have policies and procedures in place to ensure that your business is able to demonstrate that it complies with Part 3 of the Criminal Finances Act 2017 (Corporate offences of failure to prevent facilitation of tax evasion)?

Confirm | Cannot confirm

E4b

EVIDENCE REQUIRED

CFA process upload

EVIDENCE REQUIRED

Please attach your policy and any documented procedures.

E5a

CONFIRMATION

Advertising and Marketing

Confirm if the umbrella employment, self-employed model and/or limited company advisory service promoted principally on the basis of it being a tax saving solution?

Confirm | Cannot confirm

E5b

EVIDENCE REQUIRED

Marketing materials upload

EVIDENCE REQUIRED

Please attach copies of ALL current promotional and/or marketing material and provide your website URL.

E6a

CONFIRMATION

Margin disclosure

Confirm that the umbrella employment, self-employed model and/or limited company advisory service solely promote the before tax margin (umbrella employers and self-employed) and/or fees (limited)? If the impact of the margin on take home pay is shown, it must show separately, be described as such, and not as 'net margin'.

Confirm | Cannot confirm

E6b

CONFIRMATION

Bonuses

Confirm that any bonuses derived from an Employee Ownership are not included within a KID, or illustration.

Confirm | Cannot confirm

not applicable as do not operate as an EOT

E6c

CONFIRMATION

No bonus promises

Confirm that you make no guarantee or promise regarding bonus payments derived from an Employee Ownership (For the avoidance of doubt any marketing material referring to the scheme and bonus payments made under the scheme should make it clear that such bonuses are not guaranteed and do not form part of contractors' normal remuneration from the assignment).

Confirm | Cannot confirm

not applicable as do not operate as an EOT

E6d

CONFIRMATION

Links between the margin or contractors pay

Confirm that there are no links between the margin or contractors gross pay in relation to any tax-free lump sum payments.

Confirm | Cannot confirm

E6e

EVIDENCE REQUIRED

Cross referencing to any stated margin

EVIDENCE REQUIRED

Please provide cross referencing to any stated margin in your marketing material and on your website.

E7a

CONFIRMATION

Margin Disclosure

Confirm that your company's margin fully disclosed to potential employees and/or self-employed workers before they are engaged on an assignment and/or fees for limited company advisory services fully disclosed to potential customers before the customer takes up the services?

Confirm | Cannot confirm

E7b

EVIDENCE REQUIRED

Margin disclosure upload

EVIDENCE REQUIRED

Please provide supporting evidence of when and where the margin/fee is disclosed and provide appropriate cross referencing.

E8

SELECT ALL THAT APPLY

Warranties on offshore schemes

Confirm that your company warrants that it:

a Does not and will not use or facilitate the use of any offshore tax structures or arrangements, including but not limited to the use of offshore companies, offshore trusts or payments in foreign currency?

b Considers if you become aware of any clients operating offshore tax planning structures, do you consider your position as their advisor and resign when appropriate (Limited Company advisor only)?

E9

EVIDENCE REQUIRED

Documentation required

EVIDENCE REQUIRED

Please provide a sample of 5 payslips (per company and per pay-rolled service assessed eg Umbrella, PEO).

SECTION F

Additional information

Space for any additional or voluntary information a Member wishes to provide in support of their application.

F

F1

WRITTEN RESPONSE

Additional / Voluntary information

Use this section to provide any additional information or clarification in support of your application.

Please note: Failure to provide any relevant additional information or clarification may result in your application being rejected.

Written response