

## **Self-Employment Compliance Policy**

Pure Pledge Fundraising Ltd

Date: 1 July 2025

Company Number: 16526735

Registered Address: 19 Abbey Court, Westgate, Kent, CT8 8HN

### 1. Introduction

Pure Pledge Fundraising Ltd is committed to ensuring all working relationships are fully compliant with current UK tax legislation, including the off-payroll working rules (IR35). This policy outlines the company's approach to engaging self-employed fundraisers and contractors in a manner consistent with legal and ethical standards.

### 2. Purpose

The purpose of this policy is to define how Pure Pledge Fundraising Ltd engages self-employed individuals, maintains IR35 compliance, and ensures the appropriate management of tax and employment status risks.

### 3. Scope

This policy applies to all self-employed fundraisers, consultants, and contractors working with or on behalf of Pure Pledge Fundraising Ltd.

### 4. Determining Employment Status

We assess employment status using HMRC's Check Employment Status for Tax (CEST) tool and relevant legal precedent. Each engagement is reviewed individually to ensure a genuine self-employment relationship is established and maintained.

### 5. Key Compliance Principles

- **Contract for Services:** All self-employed personnel are engaged under a 'contract for services' clearly outlining terms, scope, and duration.
- **Substitution:** Contractors must be able to provide a suitable substitute to deliver services where necessary.
- **Autonomy and Control:** Self-employed individuals maintain control over how their services are performed, within the scope of agreed outcomes.
- **Financial Risk:** Contractors bear financial risk and provide their own tools, equipment, and insurance where applicable.
- **Independence:** Contractors operate as independent businesses, are responsible for their own tax affairs, and may work with other clients.

## 6. IR35 Legislation

Pure Pledge Fundraising Ltd fully complies with the IR35 legislation by:

- Conducting regular employment status assessments
- Keeping detailed records of working practices and contractual arrangements
- Ensuring internal stakeholders are trained in IR35 awareness
- Avoiding arrangements that would constitute disguised employment

## 7. Monitoring and Review

This policy is reviewed annually or in response to changes in legislation or business operations. Employment statuses may be reassessed if the nature of the working relationship changes materially.

## 8. Breach of Policy

Any breach of this policy by contractors or internal staff may result in the termination of contracts or disciplinary action. Non-compliance with IR35 or self-employment rules may result in financial penalties and reputational damage.

## 9. Contact

For questions regarding this policy or your employment status, please contact:

Director(s)

Pure Pledge Fundraising Ltd

[Info@purepledge.co.uk](mailto:Info@purepledge.co.uk)

Signed:

Bradley Gillham/George Purser

Position: Director(s)