

March 2023

Charles Sheils Housing Charity

1. The amount of payments under the Housing Benefit scheme made to the Charles Sheils Housing Charity of 24 Brewery Road, Stillorgan, Co. Dublin, Ireland for its housing projects in Dungannon, Killough, Armagh and Carrickfergus for the previous 5 years. Take note that such payments are likely to have been made to or via Clanmil Homes Ltd of Northern Whig House, 3 Waring Street, Belfast, BT1 2DX for forwarding to Charles Sheils Housing Charity which is Headquartered in the Republic of Ireland.

Our records show that a total of £855,104.84 was paid to Clanmil HA on behalf of Charles Shiels Homes for the period 16/04/2018 to 12/03/2023 inclusive.

2. What is the NIHE policy in dealing with, or making payments to 'out of state' or foreign contractors as regards HMRC compliance in particular and UK law in general.

NIHE do not support off-payroll arrangement for contractors. We operate to HMRC requirements in relation to VAT on EU transactions.

3. What is the NIHE corporate policy on seeking HMRC tax compliance proofs from a contractor in general, and housing providers in particular.

NIHE do not seek tax compliance proof from contractors or housing providers.

4. Was a tax clearance certificate ever sought, or obtained from the Charles Sheils Charity, or a written assurance or tax clearance certificate ever given by Clanmils for the tax compliant status of Charles Shiels Charity and if so was it deemed to meet NIHE corporate policy on tax compliance. Was a tax compliance certificate obtained for each of the last 5 years of Housing Benefit payments?

NIHE do not seek tax compliance proof from contractors or housing providers.

- 5. What is NIHE policy, if any, on working with sub-contractors in general, and housing providers in particular, specifically as regards contractors/housing providers adherence to employment law, tolerance of sectarian threats towards staff, minimum wage legislation, human rights law and HMRC deductions for contractors staff?**

Clauses are written into contracts and there are no policies.

- 6. What if any, other payments were made to the Charles Sheils housing charity in the form of grants, rebates, waived fees, services supplied which were not charged in the intervening 5 years.**

Our finance department has confirmed that we have not made any other payments to Charles Sheils housing charity over the last 5 years.

- 7. What, if any, audits or inspections were carried out on the complexes run by the Charles Shiels charity at Armagh, Dungannon, Killough and Carrickfergus.**

There has been no audits carried out by NIHE regarding housing benefit in the last five years.