

Private & Confidential

DM PAYE
HMRC
BX9 1EW

4 December 2024

Dear Sirs

REF: 120 PP 00638848

After a few attempts at telephoning your office to clarify payments made under the above PAYE account I was told to put this in writing.

I act as pension scheme adviser to the trustees of Oakleaf Facilities Ltd SIBA and have done so since 2007.

The PAYE account is addressed as Oakleaf Facilities (UK) Limited but actually relates to their small self-administered pension scheme. A better and more appropriate title for your records would be Oakleaf Facilities Ltd SIBA. This would then avoid the confusion that both Oakleaf Facilities Ltd and Oakleaf Facilities (UK) Ltd companies have previously closed although the SIBA continues for the pensioner members of the former employer.

Payments for PAYE have been made to HMRC as follows:

Month	Amount due	Amount paid	Date paid
March	£1,140.67	£1,140.67	12/4/2024
April	£1,191.93	£1,191.93	14/8/2024
May	£1,192.35	£1,192.35	14/5/2024
June	£1,160.55	£1,160.55	14/6/2024
July	£994.06	£994.06	12/7/2024
August	£1,120.23	£1,120.23	14/8/2024
September	£1,057.35	£1,057.35	14/10/2024
October	£994.06	£994.06	14/11/2024
November	£994.07	£994.07	13/12/2024

Your reconciliation shows April remains outstanding because the scheme administrator made one payment in August (highlighted in yellow) for the combined amount owing for April and August (when it was discovered the April payment had been missed) – unfortunately under the one reference for August.

Payroll, which is outsourced to a professional company, have advised us to stop paying early as that in part may also be confusing matters. Please can you check your systems against the payments shown above. There should be no PAYE due and maybe a tiny amount of interest for late payment, although most payments so far have been around 5 weeks in advance of their due date. The November payment (in red) is due by 19/12/2024 and all being well will typically be paid on or around 13/12/2024.

Once we know the amount of late interest due this will be added to a future PAYE payment to bring the account back to zero.

I look forward to hearing from you shortly.

Should you require any further information please contact me by email, telephone or post.

Yours faithfully

Simon Carlin
Senior Adviser
Simon@cactusfp.co.uk

cc: Paul and Jane Groom and Janie Rowthorn (trustees of Oakleaf Facilities Ltd SIBA)