

30<sup>th</sup> November 2018

## **Strategic Workforce Solutions Group Limited Tax Strategy**

### **Scope**

The Strategic Workforce Solutions Group provides flexible workforce solutions to the UK industrial, driving, retail and warehouse & distribution sectors.

Strategic Workforce Solutions Group Limited is a limited company registered in England and Wales. This strategy applies to the Strategic Workforce Solutions Group Limited and to the group of companies headed by the Strategic Workforce Solutions Group Limited, in accordance with paragraph 16 of Schedule 19 to the Finance Act 2016. A list of the entities to which it applies is set out below. In this strategy, references to the Strategic Workforce Solutions Group Limited are to all these entities. The strategy has been published in accordance with paragraph 16(4) of the Schedule.

This strategy applies from the date of publication until it is superseded. References to UK Taxation are to the taxes and duties set out in paragraph 15(1) of the Schedule which include Income Tax, Corporation Tax, PAYE, NIC, VAT, Insurance Premium Tax, and Stamp Duty Land Tax. References to tax or taxes or taxation are to UK taxation and to all corresponding worldwide taxes and similar duties in respect of which the Group has legal responsibilities.

### **Aim**

The Strategic Workforce Solutions Group Limited is committed to full compliance with all statutory obligations and full disclosure to relevant tax authorities. The group's tax affairs are managed in a way which takes into account the group's wider corporate reputation in line with the Strategic Workforce Solutions Group Limited's overall high standards of governance.

### **Governance in relation to UK taxation**

- Ultimate responsibility for the Strategic Workforce Solutions Group Limited's tax strategy and compliance rests with the Board of Directors of the Strategic Workforce Solutions Group Limited;
- The Group Finance Director (FD) is the Board member with executive responsibility for tax matters;
- Executive management of the group is delegated by the Group FD to the Group Finance Manager of the Strategic Workforce Solutions Group Limited.
- Day-to-day management of the Strategic Workforce Solutions Group Limited's tax affairs is delegated to the Group Finance Manager who reports to the Group FD.
- The Strategic Workforce Solutions Group Limited's finance team is staffed with appropriately qualified individuals;
- The management ensures that the Strategic Workforce Solutions Group Limited's tax strategy is one of the factors considered in all investments and significant business decisions taken.

## **Risk Management**

- The Strategic Workforce Solutions Group Limited operates a system of tax risk assessment and controls as a component of the overall internal control framework applicable to the group's financial reporting system;
- The Strategic Workforce Solutions Group Limited seeks to reduce the level of tax risk arising from its operations as far as is reasonably practicable by ensuring that reasonable care is applied in relation to all processes which could materially affect its compliance with its tax obligations;
- Processes relating to different taxes are dealt with by the Group FD and Finance Manager, who carry out a review of activities and processes to identify key risks and mitigating controls in place. These key risks are monitored for business and legislative changes which may impact them and changes to processes or controls are made when required;
- Appropriate training is carried out for staff outside the finance team who manage or process matters which have tax implications;
- Advice is sought from external advisers where appropriate.

## **Attitude towards tax planning and level of risk**

The Strategic Workforce Solutions Group Limited manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax.

When entering into commercial transactions, the Strategic Workforce Solutions Group Limited seeks to take advantage of available tax incentives, reliefs and exemptions in line with, and in the spirit of, tax legislation. The Strategic Workforce Solutions Group Limited does not undertake tax planning unrelated to such commercial transactions.

The level of risk which the Strategic Workforce Solutions Group Limited accepts in relation to UK taxation is consistent with its overall objective of achieving certainty in the group's tax affairs. At all times the Strategic Workforce Solutions Group Limited seeks to comply fully with its regulatory and other obligations and to act in a way which upholds its reputation as a responsible corporate citizen. In relation to any specific issue or transaction, the management is ultimately responsible for identifying the risks, including tax risks, which need to be addressed and for determining what actions should be taken to manage those risks, having regard to the materiality of the amounts and obligations in question.

## **Relationship with HMRC**

The Strategic Workforce Solutions Group Limited maintains an open and honest relationship in its dealing with HMRC and will seek to work in partnership with HMRC in relation to its tax dealings

## **Appendix 1**

### **List of entities covered by this Tax Strategy:**

Strategic Workforce Solutions Group Limited

The Best Connection Group Limited

CPA Recruitment Limited

Bailey Employment Services Limited

Matrix Training and Development Limited

City Transport Solutions Limited

Fleetmaster Operational Support Services Limited

Fleetmaster Training Limited

Bailey Care services Limited (Dormant)

The Best Connection Limited (Dormant)

Matrix Business Development Limited (Dormant)

Fleemaster Driving Academy Limited

Backline Logistic Support Services Limited

Backline Logistics Limited