Tax Strategy

The following statement sets out the tax strategy of Ian Mosey Limited and its subsidiaries ("the Group") in accordance with para 19(2), Schedule 19, Finance Act 2016 relating to the financial year ending 31st August 2025.

Risk Management and Governance

- The group's aim is to ensure full compliance with all statutory obligations and full disclosure to relevant tax authorities.
- The group actively seeks to identify, evaluate, monitor and manage potential tax risks.
- Specifically, the group endeavours to ensure:

  a) That all UK tax returns are submitted on a timely basis, including sufficient detail to enable HMRC to form an accurate view of the affairs of the company filing the return with adequate supporting documents and audit trails.

  b) The appropriate payments of all taxes are made on time.

  c) Appropriate systems, controls and processes are in place to manage taxes effectively. Processes are regularly reviewed to ensure they remain robust and compliant.

  d) That staff involved in the Group's tax processes are adequately resourced, supported and trained to enable them to manage any tax compliance processes they are responsible for.

- The Group retains the services of external tax advisors to support the accurate preparation and submission of applicable tax returns and other tax related compliance matters.

Tax Planning

- The Group manages risks to ensure compliance with legal requirements in a manner which ensures payment of the right amount of tax. The Group is committed to transparency in its Governance approach and its tax position. Statements and disclosures on its tax situation and tax payments should be made in accordance with relevant regulations, as well as the applicable reporting requirements in the UK.

- The Group has no appetite for aggressive or artificial tax planning arrangements, nor partakes in any tax planning unrelated to commercial transactions carried out.

Attitude to tax risk

- The group has a low tolerance for tax risk, and the board of Directors seek compliance with tax legislation as key to managing tax risk.
- The board of Directors consider that the relationships with its professional advisors and its internal processes are the best way to ensure tax compliance and minimise tax risk.

Working with HMRC

The Group seeks to build an open, honest, transparent and professional relationship with HMRC and in doing so endeavour that the Group meets all of its tax requirements and thus minimise the risk of penalties or interest.

Approved by the board of Directors