

## **Achieving for Children - UK Tax Strategy**

### **UK Tax Strategy**

This statement relates to Achieving for Children Community Interest Company (hereinafter “Achieving for Children”) for the purposes of complying with *Part 2, Schedule 19 of Finance Act 2016*. This strategy applies for the year ended 31 March 2025. It will be reviewed annually for any amendments.

This strategy was approved by the board of directors on 27 January 2025.

### **About Achieving for Children**

Since its inception in 2014, Achieving for Children has championed children and families, putting the wellbeing and education of children first. As a social enterprise, we take a business approach to delivering our social aims. We have the independence and flexibility to tailor innovative solutions to the needs of children and their families, whilst maintaining our strong bond and deep commitment to society and public service.

Our mission is to provide children and their families with the support and services they need to live happy, healthy and successful lives.

Achieving for Children delivers children’s services across the three local authorities it is owned by: the Royal Borough of Kingston upon Thames, the London Borough of Richmond upon Thames, and the Royal Borough of Windsor and Maidenhead. We deliver services to more than 120,000 children and young people aged 0 to 25, including early help, social care, education, health, special educational needs and disabilities (SEND) and youth services, including youth offending.

We are an organisation of over 1,400 employees. We employ colleagues across a wide variety of professions, including social work, teaching, nursing, occupational therapy, physiotherapy and clinical psychology. Our support services work alongside our frontline teams and specialise in finance, IT and data, communications, commissioning, programme management and human resources.

[Our full strategic plan is published on our website.](#)

### **Governance and approach to risk management**

Our tax strategy and risk management is governed by our Financial Committee and Strategic Risk Team, with the ultimate responsibility for the organisation’s tax affairs resting with the board of directors. The Chief Operating and Finance Officer is a member of the board of directors.

Day-to-day responsibility for implementing the strategy rests with our Finance Team, who ultimately report to the Chief Operating and Finance Officer. The Finance Team is kept up to date of any changes to tax compliance as part of the reporting cycle and on an ad hoc basis if the need arises. In order to meet our tax compliance obligations, the Finance Team consists of a team of in-house accounting professionals who seek regular support from a number of external professional advisors, including HR and tax experts, where necessary.

Achieving for Children actively seeks to identify, evaluate and manage tax risks; controls and processes have been implemented to ensure that the likelihood of risks materialising and their impact are minimised. When there is uncertainty or in complex cases, external advice is sought where required.

### **Attitude towards tax planning**

Maintaining our reputation with stakeholders and being a responsible organisation are key considerations in assessing risk and we always seek to do the right thing, adhering to high standards of business ethics.

As a local authority owned and a 'not for profit' public sector organisation, Achieving for Children is particularly sensitive to its reputation. Achieving for Children therefore has a very low tolerance for tax risk and proactively engages with professional advisors and tax authorities to achieve as much certainty on its tax position as possible. This is done in a manner that is ultimately aligned with the commercial strategy associated with any particular course of action or transaction following a strict interpretation of the law.

Achieving for Children does not seek to take advantage of artificial or aggressive tax planning arrangements.

### **Working with HMRC**

We strive to work positively with HMRC. Achieving for Children seeks to routinely disclose tax and financial information to tax authorities, adhering to HMRC's statutory and legislative tax requirements. This is undertaken in a manner which seeks to reinforce our commitment to honesty, openness and transparency, and, when relevant, cooperates fully with tax authorities with respect to any queries or questions raised.

Achieving for Children recognises tax can be complex and therefore seeks to manage tax risk through fair and open dialogue with all tax authorities, interpreting tax legislation within the spirit of the law. Our approach is to collaborate fully with tax authorities with a view to reach resolution as quickly as possible, seeking support from professional advisors when deemed necessary.

Whilst we are a not for profit organisation, we seek to identify, declare and pay any tax on a timely basis all amounts properly owing to HMRC.