

Policy: Criminal Finance Act and Tax Evasion Policy

1. Summary

- 1.1. This policy defines WINNS Services Criminal Finance Act and Tax Evasion Policy to ensure it meets requirements.
- 1.2. The Finance Director is responsible for implementation and management of the Criminal Finance Act and Tax Evasion Policy

Rev.	Date	Nature of Changes	Approved By
1	29 October 2020	Original issue.	C Stebbing
2	7th September 2021	General Updates.	C Stebbing
3	7th January 2023	General Updates.	C Stebbing
4	27 February 2023	Full Review.	Full Team

2. POLICY: Criminal Finance Act and Tax Evasion Policy

This code of conduct summarises the procedures of WINNS Services and its subsidiaries to ensure all WINNS Services associated persons, including employees and those acting on our behalf, do not facilitate tax evasion.

3. Statement

Tax evasion, tax fraud and attempts to facilitate such actions are against the ethos of WINNS Services. These crimes cheat the government out of revenue it needs to create the conditions for our business to flourish. WINNS Services has a zero tolerance for tax evasion and are committed to countering the risk of any employee, contractor, business partner or representative of our company engaging in the criminal facilitation of tax evasion.

We expect everyone who works with our company to fully comply with their tax obligations. We will not tolerate, permit or allow any person associated with us to engage in the facilitation of tax evasion or tax fraud by any of our customers, suppliers, business partners, contractors or employees.

WINNS Services is committed to complying in full with the UK tax laws everywhere we operate, and we choose to do this by respecting not only the letter of the law, but the spirit of the underlying tax policy intent. We pay the right amount of tax at the right time, on all the eligible profits we make.

4. Accountability and Governance

The Board has approved this policy and our commitment to zero tolerance of tax evasion or its facilitation. The Financial Director is responsible for monitoring compliance with this policy and is supported by the Board.

5. Employee Responsibilities

Our code of conduct sets the standards of behaviour we expect all employees to adhere to. Our employees have a responsibility to take reasonable action to prevent harm to WINNS Services

and we hold our employees accountable for their actions and omissions. Any actions that breach the Criminal Finance Act and the tax laws of wherever we operate brings harm to WINNS Services and will not be tolerated under any circumstances.

Employees should report any requests outside our standard procedure without delay to the Finance Director., Any employee who has any concerns relating to any potential breach of this policy must immediately follow our whistleblowing policy and report the matter without delay.

6. Training and Communication

All employees must familiarise themselves with our prevention of tax evasion training and ensure they have the appropriate level of knowledge for their specific roles. All employees must take into account tax evasion-focused communications from senior management and be aware of the latest internal information regarding prevention of tax evasion.

7. Our Risk Assessment

High risk areas for our business include:

- Accounts payable
- Accounts receivable
- Payment to suppliers

All our accounts are run via QuickBooks and linked to the real time Inland Revenue accounts system

External audits are conducted annually by Barclays Ledger Master & Devonports LAS.

8. Accounts Payable

WINNS conducts due diligence checks on all suppliers.

- Ensure all information on an invoice is correct and as expected.
- Have the full contact details of the supplier and ensure it matches to where the payment is being made.
- Specify in contacts that VAT and other sales taxes must be added to invoices and have written reasons why such added taxes are not required.
- Do not pay suppliers in cash. ACCOUNTS RECEIVABLE
- WINNS do not process off-system invoices.
- WINNS ensure all invoices have the correct VAT coding.

9. Contractors

- Any wage payments outside of payroll must be expressly approved.
- WINNS deducts tax at source as required.

- Payments to contractors are only made in strict accordance with company policies.
- Cash payments are not made. If they are, invoices and receipts must be present.
- Any tax-related withholdings are deducted and recorded.
- Payments without deductions are made if there is a reasonable expectation that the recipient will meet their tax obligations.

10. Our Clients

WINNS Services is committed to the following principles:

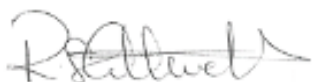
- Our relationship with our clients is built on honesty, integrity, mutual trust and a commitment to professionalism.
- Our clients expect us to give the best possible advice and work in their best possible interest.
- Tax evasion is against who we are as a company and goes against every fibre of our dedication to professionalism in our business.
- We firmly believe that any action which would breach tax laws or the Criminal Finance Act is not in the best interest of our clients.
- The advice we give our clients we would give to ourselves and we endeavour to ensure all advice we give on tax matters is consistent with the law and with HMRC guidance.
- Neither our company or any person associated with our business will give advice to a client that would result in a breach of the Criminal Finance Act, either for WINNS Services or our client.
- We do not condone, or support tax evasion and we will not facilitate, give advice or in any way assist our clients to commit tax evasion offences.
- We will not support or work with clients who seek to criminally evade taxes, wherever in the world the tax is owed.

11. Our commitment

WINNS Services is committed to the following principles:

- Our business is carried out fairly, honestly, and openly in every part of our work.
- Our values inform everything we do.
- We will never sell any product or service where we know or suspect that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.
- We will never buy any product or service from any supplier where it is known or suspected that any aspect of the transaction is being misused, abused or otherwise corrupted for the purposes of tax evasion.

- We will immediately terminate any agreement or business relationship as soon as WINNS Services learns of or suspects tax evasion may be taking place.
- We will not progress any business opportunity where there is any suspicion that any aspect of it may involve tax evasion.
- We will not do business with others who do not also hold to at least the same standard of preventing tax evasion.
- WINNS will regularly monitor and review this policy.
- Any employee found in breach of this policy will be subject to disciplinary action.
- We will not tolerate any contractor, business partner, representative or other third party associated with us failing to uphold this policy.
- No employee will suffer demotion, penalty, or any other adverse action for reporting any breach of this policy or from refusing to carry out an action which may lead to a breach of this policy.



Signed Date: 27/02/2023

Managing Director