

TURNING POINT GROUP TAX STRATEGY FOR THE YEAR ENDED MARCH 2026

The group's tax affairs have been reviewed through discussions with our professional advisers. We take advantage of the relevant tax reliefs and incentives available, whilst complying with the spirit, as well as the letter, of the law. We have a low-risk attitude towards our tax affairs. We are publishing our Tax Strategy in line with HMRC guidance. [Publish your large business tax strategy - GOV.UK \(www.gov.uk\)](https://www.gov.uk/government/publications/publish-your-large-business-tax-strategy). We consider that this publication complies with Turning Point's duties under para 16 (2) sch. 19 FA 2016.

Turning Point is committed to delivering good quality services and outcomes for the individuals we support and value for money for the commissioners of our services.

The Turning Point Board is responsible for ensuring that the Group has appropriate tax accounting arrangements in place and maintaining a comprehensive system of control over the company books of account and transactions. They have a duty to manage risks including those relating to direct, indirect and payroll taxes and to provide reasonable assurance that key business objectives and expected outcomes will be achieved.

Robust internal controls are embedded within management and governance procedures and are summarised in the Corporate Risk Register and the Governance Framework, which defines areas of responsibility and reporting lines for management groups reporting to the Audit, Risk & Quality Committee and the Board. This system relies in part on management and governance groups identifying and assessing risks, including those relating to tax issues, and raising them as necessary. Additional assurance is gained by means of reviews and advice from our tax advisers and our internal and external auditors.

When key decisions on tax issues are required, and when complex tax issues arise, the advice of professional advisers is sought to ensure there is a full understanding of the situation and that we comply with relevant regulations. This will sometimes require discussions with HM Revenue and Customs (HMRC), to which we have an open and transparent approach. Where any errors or omissions are discovered, we disclose them to HMRC and feed the learning into our on-going training programme for officers of the business who are involved in tax accounting.

Following the issue of Revenue and Customs Brief 2 (2025); the use of VAT grouping within the care industry, we notified HMRC in September 2025 that Turning Point operates a VAT Group. We are now working to wind down this VAT Group in line with the recently issued Brief even though the VAT Group which was authorised by HMRC in January 2004.

Our tax strategy has been approved by Turning Point's Board of Trustees on 17th March 2026.