

## Voyage Care – Tax Strategy Disclosure

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This document sets out a summary of the Group’s tax strategy, applying to VC Healthcare Topco Limited and its subsidiary companies (“Voyage Care” or “the Group”).

This document is owned by the Board of VC Healthcare Topco Limited. It is reviewed annually by the Head of Tax for approval by the Senior Accounting Officer (“SAO”), and any proposed changes to strategy approved by the Board.

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### Care provision

Voyage Care is a sector leading provider, with over 35 years’ experience of specialist care and support.

Voyage Care supports over 3,500 people with learning disabilities, autism, brain injuries and other complex needs across the UK. Our commitment to quality is demonstrated by our sector-leading quality ratings. In England, 91%\* of our registered locations are rated as Good or Outstanding by the Care Quality Commission. 100%\* of our Scottish and 100%\* of our Welsh registered locations are rated as overall compliant by the Care Inspectorate and Care Inspectorate Wales.

\*Data correct as of March 2026.

The Group also provides clinically-led support to children with complex health needs in their own homes.

### Tax objectives and approach

The objective of managing the Group’s tax position is to support the Group’s commercial strategy whilst ensuring compliance with tax laws and filing obligations as well as maintaining a constructive relationship with HM Revenue & Customs (“HMRC”). This includes:

1. Paying the correct amount of tax in a timely manner;
2. Forecasting tax cash payments accurately;
3. Ensuring relevant claims and elections are validly made to maximise value to our shareholders whilst fully complying with tax legislation;



4. Implementing and maintaining controls and procedures relating to all taxes to enable the correct tax to be paid and appropriate records to be kept and available for inspection by HM Revenue & Customs (“HMRC”) and any other regulator; and
5. Establishing and maintaining appropriate tax accounting arrangements, thereby enabling the Group’s Senior Accounting Officer (‘SAO’) to fulfil their obligations under Schedule 46 Finance Act 2009.
6. Communicating with HMRC and other relevant regulators in an open, transparent and timely manner.

Inherent tax risks are identified through review and maintenance of an internal risk register, headed by in house tax expertise in conjunction with the SAO. The Group seeks to maintain controls and procedures relating to all taxes to enable the correct tax to be paid and records kept such that any inspections by HMRC conclude satisfactorily. Where a new inherent risk arises (either through new legislation or business change) a mitigating action is devised to reduce this risk factor to an acceptable level, as required.

The board and shareholders are kept informed of tax implications and risks as they arise in relation to commercial activity. This is typically via monthly board papers and supporting explanations provided by the SAO.

### **Risk Management**

Effective risk management is paramount for the Group and underpins the strategy for continued growth. The Group’s appetite for risk is a carefully calibrated part of the business model aligned to the strategic and corporate objectives. Regarding the level of risk acceptable, the group wishes to be considered a low-risk taxpayer from HMRC’s perspective and does not intend to undertake actions to prejudice this position. It is recognised that risk cannot be eliminated entirely, but the aim is to strictly manage the Group’s exposure to risk. External expert advice is sought where there is material complexity, coupled with proactive ruling requests made to HMRC as appropriate.

### **Attitude to tax planning**

As per the Group’s tax objectives, relevant claims and elections are intended to be made to maximise value delivered to our shareholders, however these will always be determined in line with prevailing tax legislation, regulations and appropriate case law.

Tax efficiency is important given the funding pressures in the Social Care Sector. It is therefore necessary that the group responsibly uses the available tax incentives and

exemptions put forward by government e.g. full expensing for qualifying plant and machinery.

All transactions will have commercial purpose and strictly adhere to the parameters of tax legislation. Required notifications to HMRC for tax planning arrangements will be made.

### Relationship with HMRC

In order to maintain a strong and constructive relationship with HMRC in all areas of taxation, the Group believes it is essential to make all tax payments, fulfil all reporting obligations, and file all tax returns on time and on the basis of clear and full disclosure to HMRC.

The Group seeks a co-operative and productive relationship with HMRC and will enter into real-time discussion with HMRC. In recent years the Group has demonstrated commitment to this through contact with the Mid-Size Business unit as well as correspondence with HMRC specialist teams as and when appropriate. An administrative point was recently concluded amicably, and the interaction was considered to be conducive to collaborative working on both sides.

The group will engage with advisors, where deemed appropriate, to assist with fair and reasonable negotiations with HMRC.

### Expertise

The group seeks to have chartered tax expertise in house and regular advice is sought from third party tax advisers as well as attendance of technical seminars ensuring the Group is aware of relevant legislative changes. The Shareholder's tax function also monitors and discusses tax affairs with the Group. The external auditors, RSM, challenge the tax position and processes as part of the statutory audit.

**This document is published on the website of Voyage Care. In doing so the Group is in compliance with Paragraph 16(2), Schedule 19 of the Finance Act 2016.**

