



POL/019

Integrated Management System

Last Review: 16th June 25

Next review: 16th June 26

Anti-Facilitation of Tax Evasion Policy

1. Policy Statement

H&M Security Services Ltd has a zero-tolerance policy towards the criminal facilitation of tax evasion. We are committed to conducting business with honesty and integrity, and to preventing any form of tax evasion, whether by employees, contractors, clients, or other associated persons.

This policy complies with the **Criminal Finances Act 2017**, which makes it a criminal offence for a company to fail to prevent the facilitation of tax evasion by an associated person.

2. Risk Assessment

H&M Security Services has identified potential risks relevant to operations in the security industry:

- Use of subcontractors or self-employed guards with minimal oversight
- Cash-in-hand payments or payments without proper invoicing
- False self-employment declarations
- Off-the-books work or hours
- Limited scrutiny of supplier tax compliance

To mitigate these risks, we conduct an annual risk assessment and review any new contracts or business changes that may introduce tax evasion risks.

3. Proportionality of Risk-Based Prevention Procedures

Our controls and procedures are proportionate to the risks we face and appropriate for the size of our business. These include:

- Written contracts that explicitly prohibit tax evasion and require tax compliance
- Verification of tax registration status (e.g., UTR for self-employed guards)
- Clear policies on acceptable payment methods (e.g., bank transfers only)
- Limited use of subcontractors unless they pass due diligence
- Internal approval process for all invoices and expenses

4. Top-Level Commitment

Our directors and senior management demonstrate strong commitment by:

- Setting a clear tone from the top against tax evasion
- Overseeing the implementation of this policy



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- Ensuring all staff and associated persons are aware of our expectations
- Taking swift action in response to concerns or breaches

5. Due Diligence

We perform due diligence on all third parties, including:

- Verifying HMRC registration (e.g., UTR, VAT number if applicable)
- Checking Companies House records (for incorporated contractors)
- Reviewing contracts and payment arrangements
- Asking suppliers to confirm in writing that they comply with tax laws

Ongoing relationships are subject to regular reviews and re-checks.

6. Communication and Training

H&M Security Services Ltd ensure this policy is effectively communicated:

- New employees and contractors receive a copy of the policy during onboarding
- All relevant staff (e.g., payroll, operations, finance) receive annual refresher briefings
- Training materials outline red flags for tax evasion and how to report them
- Whistleblowing channels are made available for confidential reporting of concerns

7. Monitoring and Review

H&M Security Services Ltd monitors the effectiveness of this policy through:

- Annual review of the policy and associated procedures
- Spot checks on payroll records, contractor payments, and invoices
- Logging and investigating any concerns or reports of non-compliance
- Internal audits, where proportionate, to detect high-risk behaviours

This policy is reviewed at least annually or following a relevant incident or legal change.

8. Reporting Concerns

Any employee or contractor who suspects tax evasion or facilitation must report their concerns.

Reports can be made to:

Finance Director: Brian Tuite

Email: info@hmsecurityservices.co.uk

Phone: Tel: 020 8523 2227

All reports will be treated confidentially and without retaliation.



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9. Consequences of Non-Compliance

Any employee or associated person found to be involved in the facilitation of tax evasion will face:

- Disciplinary action (up to dismissal for employees)
- Termination of contracts for suppliers or contractors
- Referral to HMRC or law enforcement

10. Policy Ownership

The ultimate responsibility for this policy lies with the Managing Director who ensures that it is given and retains the highest of priorities. This policy and its implementation will be reviewed at least annually and updated as required.

Signed by:

A handwritten signature in black ink, appearing to read 'Ian Henderson', written over a horizontal dotted line.

Ian Henderson
Managing Director
H & M Security Services Ltd