The Edwin Group

Corporate Criminal Offence Policy

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The Edwin Group

We are The Edwin Group – a growing collective of like-minded education professionals, working together to positively impact the lives of young people. We are a UK based company that places education and the lives of young people at the forefront of our business. We deliver this service to schools by providing specialist staff, teachers and training. We are made up of eight complementary companies:

- Vision for Education, Smart Teachers, ABC Teachers: Three well- established, market-leading education recruitment agencies with industry experience and expertise. Recruiting and supplying great teachers, support and leadership staff for temporary and permanent positions in schools, colleges and other alternative provisions across the UK
- Commando Joe's: Offering inclusive school-led programmes to help children and young people develop life skills and resilience
- Enrich: Supporting young people to be physically active through outdoor education programmes for schools, including orienteering and Quidditch
- Still Human: Delivering workshops and courses to staff in education on a range of health and wellbeing topics including stress management, rest, menopause and mindfulness
- Llama ID: A safer recruitment platform providing an all in one solution to complete vetting checks and collect data to support the entire recruitment process
- Edwin People: Providing people-led, tech-enabled strategic leadership and specialist HR services for education.

We also partner with specialist knowledge providers and training partners who help us to upskill our people, keeping us at the forefront of professionalism and advances in the education sector.

Corporate Criminal Offence Policy

The Group operates a strict no-tolerance policy towards the facilitation of tax evasion and is committed to acting ethically and with integrity in all its business dealings and relationships. The following policy sets out its approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

Applicable legislation

The purpose of this policy is to communicate The Edwin Group's approach to the Corporate Criminal Offence of the Failure to Prevent the Criminal Facilitation of Tax Evasion ("CCO").

Tax evasion means the offence of cheating the public revenue or fraudulently evading UK tax and tax in foreign countries and is a criminal offence. Tax evasion facilitation means being knowingly concerned in, or taking steps with a view to, the fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, or aiding, abetting, counselling or procuring the commission of that offence. Under the UK Criminal Finance Act 2017, tax evasion facilitation is a criminal offence where it is done deliberately and dishonestly.

A deliberate failure to report suspected tax evasion or foreign tax evasion, or "turning a blind eye" to suspicious activity could amount to criminal facilitation of tax evasion.

A criminal offence is committed under this legislation where an associated person of The Edwin Group (the Group) such as an employee, contractor or agent deliberately and dishonestly facilitates a taxpayer evading tax, and The Group has not put in place reasonable preventative procedures.

Who is covered by this policy?

This policy applies to all persons working for the Group, including employees, contractors and agents.

Responsibilities

All persons associated with the Group are responsible for adhering to this policy.

- The Board is responsible for ensuring appropriate policies are in place and creating a corporate culture that supports compliance.
- Management at all levels is responsible for ensuring that those reporting to it are made aware of, understand and comply with this policy, monitoring its use and effectiveness, dealing with any queries about it, and auditing internal departmental control systems and procedures to ensure they are effective in countering corporate offences set out in this policy. It is also responsible for ensuring that those considered to be at risk of facilitating tax evasion are given adequate training as regularly as it considers necessary.
- All employees, contractors and business partners are responsible for not facilitating tax evasion of taxpayers

Under no circumstances should staff or third parties (or someone acting on their behalf):

- aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- engage in any form of facilitating tax evasion or foreign tax evasion;
- fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy; or
- threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

This means that staff are prohibited from:

- recommending or encouraging an individual prior to registration or a registered candidate to set up a limited company, personal services company and / or recommending that they work through a third-party intermediary (e.g. an umbrella company);

- engaging with any overseas Limited Company contractor and/or third-party intermediaries (e.g. an umbrella company) to perform any assignment whether in the UK or overseas without the prior written approval of the Group

Due diligence and risk management

Due diligence will be undertaken in accordance with the Group's procurement and risk management procedures, prior to entering into any contract, arrangement or relationship with a third party.

The extent of the due diligence carried out depends on the nature of the relationship and the risk of tax evasion occurring. Before entering into any contract, arrangement, or relationship, management and employees will ensure that the appropriate personnel within the Group have been consulted and they have the approval of the Group to proceed.

In order to identify and prevent tax evasion risks, the Group will regularly conduct risk assessments for each of its key business activities. In particular, it will provide training for any 'at risk' employees it identifies on the relevant legislation and how to identify and combat tax evasion. It will also regularly assess risk areas, for example, tenders submitted by suppliers for work; and undertake appropriate due diligence on third parties and associated persons.

As an employee you commit to comply with this policy and report any concerns either by informing your line manager (this doesn't have to be your immediate line manager) and/or speaking to management in confidence.

If you have a concern about any issues relating to our CCO performance or management arrangements, or you have a question about this policy, you can speak to the Director of HR, a senior manager or Public Concern at Work, an independent Whistleblowing Charity on 020 3117 2520, www.protect-advice.org.uk

Breaches of this policy

The Group will fully investigate any instances of alleged or suspected tax evasion. Any employee who breaches this policy will face disciplinary action, which could result in dismissal for misconduct or gross misconduct. We may terminate our relationship with other individuals and organisations working on our behalf if they breach this policy.

The Group may also report any matter to the relevant authorities, including the Director of Public Prosecutions, Serious Fraud Office, HMRC Prosecutions Office and the police, and will provide all necessary assistance to the relevant authorities in any subsequent prosecution.

Policy approved:16 April 2025

Chris Durling

Chief Financial Officer

The Edwin Group