

# **Sunderland City Council – Qualifying Subsidiary Companies Tax Strategy for the year ended 31 March 2026**

## **Introduction**

This document outlines the strategic tax objectives of the subsidiary companies controlled by Sunderland City Council ('the Council') in accordance with Schedule 19 of the Finance Act 2016. A list of the companies to which it applies is set out below.

## **Management of tax risk**

The Council is committed to ensuring that its subsidiaries pay the correct amount of tax under the laws and regulations of UK tax legislation. Professional advisors are used to support their tax affairs and ensure that tax risks are mitigated appropriately.

## **Attitude towards tax planning**

The companies' tax affairs are relatively simple and they do not engage in any aggressive tax planning. They seek to be tax efficient and ensure that any planning is based on sound commercial principles but will show respect at all times for the intention and spirit of the law, as well as the letter of the law.

## **Accepted level of risk**

A conservative approach is taken to tax affairs and the companies work closely with their professional advisors to fully comply with tax law and minimise any tax risk.

## **Approach to dealing with HMRC**

The Council is committed to ensuring that its subsidiaries work with HMRC with honesty, integrity and timeliness. They endeavour to make fair, accurate and timely disclosures in their tax returns and any correspondence with HMRC. Professional tax advisors assist the companies in managing all aspects of their tax affairs.

## **List of entities covered by this tax strategy**

Sunderland Care and Support (Holding Company) Limited  
Sunderland Care and Support Limited  
Siglion Holdings Limited  
Siglion Nominee Limited  
Vaux Management Company Limited  
Potters Hill Management Company Limited  
Together for Children Limited