



Westmorland Family Tax Strategy

Introduction

Westmorland Family is a family business, started in 1972 from our farm in Cumbria, which runs unique motorway service areas – Tebay, Gloucester and Cairn Lodge – based on no franchises but instead our own Farmshops and Kitchens. We also have Junction 38, a services dedicated to HGV drivers, Rheged, a meeting place, Cafe, Gallery and Cinema, and the Westmorland Hotel situated on the edge of the Lake District.

This Tax Strategy applies to Chapel Beck Limited, our ultimate parent company, and all its subsidiaries that form our consolidated group of companies.

Tax in our financial statements

Our consolidated financial statements are prepared in accordance with UK Generally Accepted Accounting Principles (UK GAAP). The financial statements are audited by KPMG and filed with Companies House.

The Company's business activities incur a substantial amount and variety of business taxes, including corporate income taxes, customs duties, excise taxes, and the employer portion of payroll taxes, among others. In addition, we collect and remit other taxes such as employee payroll taxes and VAT.

Corporate tax cash payments in a particular year may be different from the corporate tax charge in the financial statements, including timing differences and deferred taxes. We provide extensive information on taxes in our financial statements.

Tax policy

We are committed to being an ethical and responsible business, including being committed to paying all the taxes that we owe in accordance with the spirit of all tax laws that apply to our operations. We believe that paying our taxes in this way is the clearest indication we can give of our being responsible participants in society. We will fulfil our commitment to paying the appropriate taxes that we owe by seeking to pay the right amount of tax, in the right place and at the right time. We aim to do this by ensuring that we report our tax affairs in ways that reflect the economic reality of the transactions we undertake in the course of our trade.

We will not seek to use those options made available in tax law, or the allowances and reliefs that it provides, in ways that are contrary to the spirit of the law. Nor will we undertake specific transactions with the sole or main aim of securing tax advantages that would otherwise not be available to us based on the reality of the trade that we undertake. As a result, the company will never undertake transactions that would require notification to HM Revenue & Customs under the Disclosure of Tax Avoidance Schemes Regulations or participate in any arrangement to which it might be reasonably anticipated that the UK's General Anti-Abuse Rule might apply.

We believe tax havens undermine the UK's tax system. As a result, whilst we may trade with customers and suppliers genuinely located in places considered to be tax havens, we will not make use of those places to secure a tax advantage, and nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

Our accounts will be prepared in compliance with this policy and will seek to provide all the information that users, including HM Revenue & Customs, might need to properly appraise our tax position.



Our Chief Financial Officer, Neil Austin, shall be responsible for overseeing the application of this policy. We confirm that all members of the group are compliant with this policy.