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## Tax Strategy – Hopkins Homes Limited

Financial year ended: 31 March 2026

Prepared in accordance with the requirements of the Finance Act 2016

### Scope, about us and guiding principles:

This tax strategy applies to Hopkins Homes Limited ('Hopkins'), a private limited company registered in England and Wales, and the group of companies headed by Hopkins in accordance with Schedule 19 (paragraph 16) of the Finance Act 2016.

The group carries out housebuilding in the United Kingdom through its principal trading subsidiary, Hopkins Homes Limited ('Hopkins'). A list of the entities to which this tax strategy applies is set out in Appendix A.

The main taxes Hopkins pays are employment taxes, stamp duty land tax ('SDLT'), and corporation tax. In addition, Hopkins is registered as a contractor under the Construction Industry Scheme ('CIS') and deducts tax on payments to subcontractors under CIS rules where applicable. New build housing is a zero-rated supply for VAT purposes therefore Hopkins do not charge VAT on house sales but are able to recover the majority of input tax on purchases. Hopkins are also subject to other taxes such as the apprentice levy and business rates.

As required under the legislation, this document sets out Hopkins approach to:

1. How Hopkins manages UK tax risks i.e., tax risk management and governance;
2. Hopkins' attitude towards tax planning;
3. Hopkins' tax risk appetite; and
4. How Hopkins works with HM Revenue & Customs ('HMRC').

Hopkins' tax strategy is guided by the following principles:

- o Hopkins have a low appetite to tax risk and ensures robust tax governance and control frameworks are in place;
- o Hopkins work in collaboration with HMRC to ensure compliance with all tax laws and regulations which apply to our activities; and
- o Hopkins have a duty to our owners and our customers, to ensure that we do not incur any unnecessary or duplicate tax costs whilst meeting Hopkins' objectives. This includes not undertaking transactions where the sole purpose is to create a tax benefit which is in excess of what is reasonably understood to be intended by the relevant tax legislation.

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### 1. How Hopkins manages UK tax risks

- Ultimate responsibility for Hopkins' tax strategy and compliance rests with the board of Hopkins.
- The board's requirement to monitor reporting systems, internal controls and risk management, expressly includes those elements relating to taxation.
- The Finance Director ('FD') is the Senior Accounting Officer ('SAO') for Hopkins and has responsibility for tax matters as delegated by the board.
- Processes relating to different taxes are allocated to appropriate process owners, who carry out review of activities as required.
- Hopkins employ a Tax Manager who is responsible primarily for all VAT and CIS related matters, and the role is overseen by the Group Financial Controller (GFC).
- Hopkins review corporation tax returns within the Finance team, also overseen by the GFC, as part of preparing the annual statutory accounts. The returns are prepared by our external tax agent.
- Employment taxes are the responsibility of the HR Director, as overseen by the board.
- Land acquisitions are assessed, and the relevant returns completed, by Hopkins' external legal advisors.
- In addition, we obtain advice from appropriately qualified external advisors on specialist tax matters. To supplement the skills of our own finance team in appropriate cases and as part of routine reviews.

### 2. Hopkins' attitude to tax planning

- The tax consequences of any significant commercial transactions are considered by the board as part of its assessment of the transactions in question.
- At all times we seek to fully comply with our regulatory and other obligations and to act as a responsible corporate citizen.

### 3. Hopkins' tax risk appetite

- Hopkins have a low appetite towards tax risk, and do not undertake transactions led by a tax planning motive.
- Hopkins manages risk to ensure compliance with legal requirements in a manner which ensures payment of the correct amount of tax.

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- Hopkins seek to minimise the risk of a dispute with HMRC by being open and transparent about our tax affairs.
4. How Hopkins works with HMRC
- Hopkins seeks to have an open and transparent relationship with HMRC.
  - Hopkins are committed to ensuring we pay the right amount of tax and to work collaboratively with HMRC to ensure we are properly regarded as a low-risk business.
  - Hopkins are not large enough to be allocated an HMRC account manager, so Hopkins use either the general HMRC Helpline (as required), log-in and receive HMRC communications via the Government Gateway (as required) or contact HMRC via our tax agent (as required).
  - Hopkins aim to respond to all HMRC reviews and queries promptly.

Date approved by FD: 4<sup>th</sup> March 2026



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Appendix A – list of entities covered by this tax strategy

Company	Company Number	Status
Hopkins Homes Limited	02875798	Trading
Hopkins Homes Lease Company Limited	13870906	Dormant

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