Inflow Partnership Limited

Fair Tax Mark Statement (May 2026)

This Statement of Fair Tax Mark compliance was compiled in partnership with the Fair Tax Foundation.

This Fair Tax Mark Statement certifies that Inflow Partnership Limited meets the requirements of the Fair Tax Mark's - UK Small Business Standard.

The Fair Tax Mark label is the gold standard of responsible tax conduct and certifies that a business:

- seeks to follow the spirit, as well as the letter of the law;
- shuns artificial or aggressive corporate tax avoidance; and
- is transparent about profits made and taxes paid.

Tax contributions are the lifeblood of a flourishing society - funding essential services such as healthcare, education, policing and transport. Corporate tax avoidance doesn't just rob public services of vital revenue, it also undermines the ability of businesses to compete fairly and reduces national productivity. Across the world, there is a growing community of Fair Tax Mark certified businesses who believe in responsible tax conduct, spanning small businesses, listed companies, co-operatives and social enterprises.

Tax Policy

Inflow Partnership Limited ("we" / "the Company") is committed to paying all the taxes it owes in accordance with the spirit of all tax laws that apply to its operations. We believe paying our taxes in this way is the clearest indication we can give of 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 we report our tax affairs in ways that reflect the economic reality of the transactions that we undertake during 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. 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, while 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, nor will we take advantage of the secrecy that many such jurisdictions provide for transactions recorded within them.

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

Company Information

Inflow Partnership Limited is a private company limited by shares, incorporated in 2021. The Company operates as a confidential, hands-on, executive recruitment agency. It helps clients find senior candidates, map the market, and improve hiring processes, with an emphasis towards a tailored personal service approach.

The Company is owned and controlled by its two directors: Lucinda Denney and Richard Walker-Taylor, who each own 50% of the issued share capital and voting rights.

Tax Information

The Company's average profit before tax over the three years to 31 March 2025 was £110,359. The average expected corporation tax charge on these profits was £24,573, which equates to a rate of 22.27% for the period. Our actual average current tax charge was £25,980 (23.54%); and the reason that this is more than what would be expected is explained below in the following current tax reconciliation with accompanying narratives:

Inflow Partnership Limited	**01-Apr-22 to 31-Mar-25 £**
Average profit before tax	**110,359**
Expected corporation tax charge over the period (22.27%)	24,573
1. Expenses not deductible for tax purposes	392
2. Impact of capital allowances	(375)
3. Marginal relief	(248)
4. Losses carried forward	1,638
Average current tax charge (23.54%)	**25,980**

1. Some business expenses, although entirely appropriate for inclusion in the accounts, are not allowed as a deduction against taxable income when calculating the tax liability for the Company. An example of such an expense is client entertaining.

2. The treatment of fixed assets is different for accounting and tax purposes. For accounting purposes, fixed assets are depreciated over their useful economic lives. For tax, there are specific rules on what can be claimed and when (capital allowances). These differences can create tax adjustments. However, these tax adjustments are only timing differences, as eventually, the total depreciation charged in the accounts will match the total capital allowances claimed in the tax returns. We have not made a provision in our accounts in relation to these timing differences (i.e. no deferred tax has been accounted for).

3. From 1 April 2023, the main tax rate for companies with taxable profits over £250,000 increased from 19% to 25%. The small profits tax rate for companies with taxable profits below £50,000 stayed at 19%. For companies with taxable profits between these limits, the main tax rate is applied, but marginal relief is provided to gradually increase the corporation tax rate between the small profits rate and the main rate.

4. Tax losses generated in the period have been carried forward to be relieved against future taxable profits. Once the tax losses have all been utilised, tax will then become chargeable on the taxable profits generated thereafter.