

**Fair Tax Mark Statement of The Sports and Recreation Trusts Association T/A Community Leisure UK (Y.E 31 March 2018)**

**This statement of Fair Tax compliance was compiled in partnership with the Fair Tax Mark and certifies that The Sports and Recreation Trusts Association meets the standards and requirements of the Fair Tax Mark's small business standard.**



**Tax Policy**

The Sports and Recreation Trusts Association is 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. 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 reasonable 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 the information that users, including HM Revenue & Customs, might need to properly appraise our tax position.

**Business Information**

Community Leisure UK is a members' association that specialises in representing charitable leisure trusts across England, Scotland and Wales. There are two core strands to Community Leisure UK's work. Firstly, providing a nationwide platform enabling members to meet peers and access strategic partners to find best practice solutions to common problems and recommendations to tackle future industry developments. Secondly, using the power of the collective membership to represent, reach, influence and promote the charitable trust model benefits at a national level, to inform policy and increase understanding of the trust model.

The trading address of The Sports and Recreation Trusts Association is:

CAN Mezzanine  
49-51 East Road  
London  
N1 6AH

### **Financial Data**

- **Beneficial Owners**

There are no beneficial owners of Sports and Recreation Trusts Association as the organisation is a company Ltd by guarantee and has no share capital. As a not-for-profit members' association, Community Leisure UK is responsible to its members and an Executive Board.

- **Average Profit & Tax**

The average net loss before tax over the three years to 31 March 2018 was (£32,503).

The average actual current tax charge over the three years to 31 March 2018 was £50 and this is higher than the average expected current tax credit of £6,284.

	<b>£</b>
Average net loss from membership activities	(32,752)
Average income from Investments	£249
Average net loss before tax per accounts	(32,503)
Average expected current tax credit (19.3%)	<u>50</u>
Average actual current tax charge	<u>50</u>

As a membership organisation, profit and loss arising from the The Sports and Recreation Trusts Association membership activities are outside the scope of corporation tax. Profits and losses arising from non-membership activities and income from its investments is subject to corporation tax.

- **Deferred Tax**

The company does not have any deferred tax assets or liabilities on its balance sheet and no deferred tax charge or credit was incurred during the periods.