



Fair Tax Mark Statement of Community Leisure UK (July 2021)

This statement of Fair Tax compliance was compiled in partnership with the Fair Tax Foundation (“FTF”) and certifies that Community Leisure UK (“the Company”) meets the standards and requirements of the FTF’s UK Small Business Standard for the Fair Tax Mark certification.

Tax Policy

The Company 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 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 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, 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.

Background Information

The Company is a members’ association that specialises in representing charitable leisure and culture trusts across England, Scotland and Wales. There are two core strands to the Company’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 Company was originally established in 2006 and holds two different trading addresses:

England -- CAN Mezzanine, 49-51 East Road, London N1 6AH; and
Scotland -- The Melting Pot, 5 Rose Street, Edinburgh EH2 2PR.

The Company is a not-for-profit member organisation, owned by its members as a company limited by guarantee. Under its articles, members cannot receive any distribution of surplus from the company; therefore, there are no beneficial owners.

Financials

As a membership organisation, the profit and loss arising from the Company's membership activities are outside the scope of corporation tax. However, profits and losses arising from non-membership activities and income from its investments are subject to corporation tax. Over the last three accounting periods from 2018 to 2020, the Company had average losses before tax from membership activities of £27,981. Spanning the same period, the Company had average investment income of £241. The expected corporation tax charge on this investment income is £46 (19%) – and this is what the actual average corporation tax charge was.

As at 31 March 2020, the Company had no deferred tax assets or liabilities on its balance sheet; and had no movements in deferred tax (expensed or credited) to the income statement from 2018 to 2020.

The directors, as senior officials employed by the members of the Company, received no remuneration other than the reimbursement of allowable travel expenses.