



Community Leisure UK

Fair Tax Mark Statement (February 2025)

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.

Our 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.

Our Company Information

The Company is a not-for-profit membership organisation that is limited by guarantee. Under its articles, legal members cannot receive any distribution of surplus from the Company; therefore, there are no beneficial owners. The Company's legal members are also its directors, with each individual legal member having a liability limited to a sum not exceeding £1.

Voting power at general meetings resides with the Company's subscriber member organisations, each of whom is entitled to one vote. Subscriber member organisations are charitable leisure and culture trusts located across England, Scotland and Wales, and these organisations elect the Company's directors. There are currently around 100 subscriber member organisations listed on the Company's website, which means each subscriber member organisation has around 1% voting power.

The Company has two trading addresses: Canopi, 82 Tanner Street, London SE1 3GN, England; and The Melting Pot, 15 Calton Road, Edinburgh EH8 8DL, Scotland.

Our Tax Disclosures

As a membership organisation, the profits and losses 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. The average profit before tax from membership activities over the last three accounting periods ending on 31 March 2024 was £19,901. During the same period, the Company had average investment income of £384. The actual average corporation tax charge on this investment income was £73 (19%), which aligns with the UK's headline rate of corporation tax.

As at 31 March 2024, 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 2022 to 2024.