



## Community Leisure UK

### Fair Tax Mark Statement (January 2026)

This Statement of Fair Tax Mark compliance was compiled in partnership with the [Fair Tax Foundation](#).

This Fair Tax Mark Statement certifies that Community Leisure UK 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

Community Leisure UK (“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

The Company is a not-for-profit membership organisation dedicated to supporting charitable trusts and social enterprises that deliver public leisure and cultural services. 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 independent, not-for-profit charitable leisure and culture trusts located across the UK, and these organisations elect the Company's directors and make decisions democratically. 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.



## Tax Information

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 (such as income from investments) are subject to corporation tax. The Company's average profit before tax from membership activities over the three years to 31 March 2025 was £8,377. Over the same period, the Company had average investment income of £822. The actual average corporation tax charge on this investment income was £156 (19%), which aligns with the UK's headline rate of corporation tax.

As at 31 March 2025, 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 for the period.