

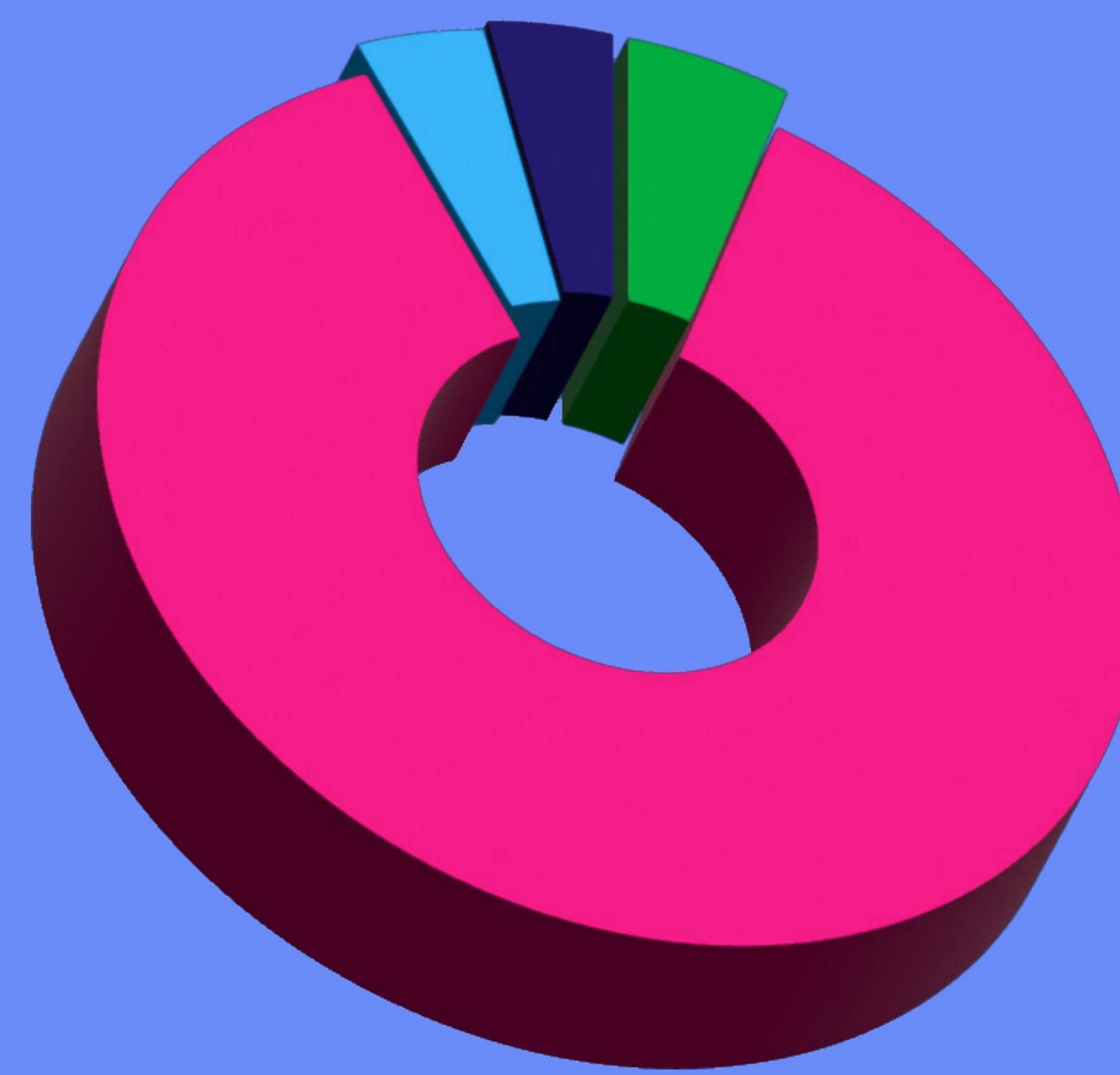
STA EVALUATE THE IMPACT OF VAT ON LEARN TO SWIM & LIFESAVING SKILLS LESSONS



STA, a national governing body for swimming and swimming teaching charity whose objective is "The preservation of human life through the teaching of swimming and lifesaving", commissioned a survey in October 2022 with swim schools, to evaluate the impact charging VAT on learn-to swim & lifesaving skills lessons is having in the current economic climate.



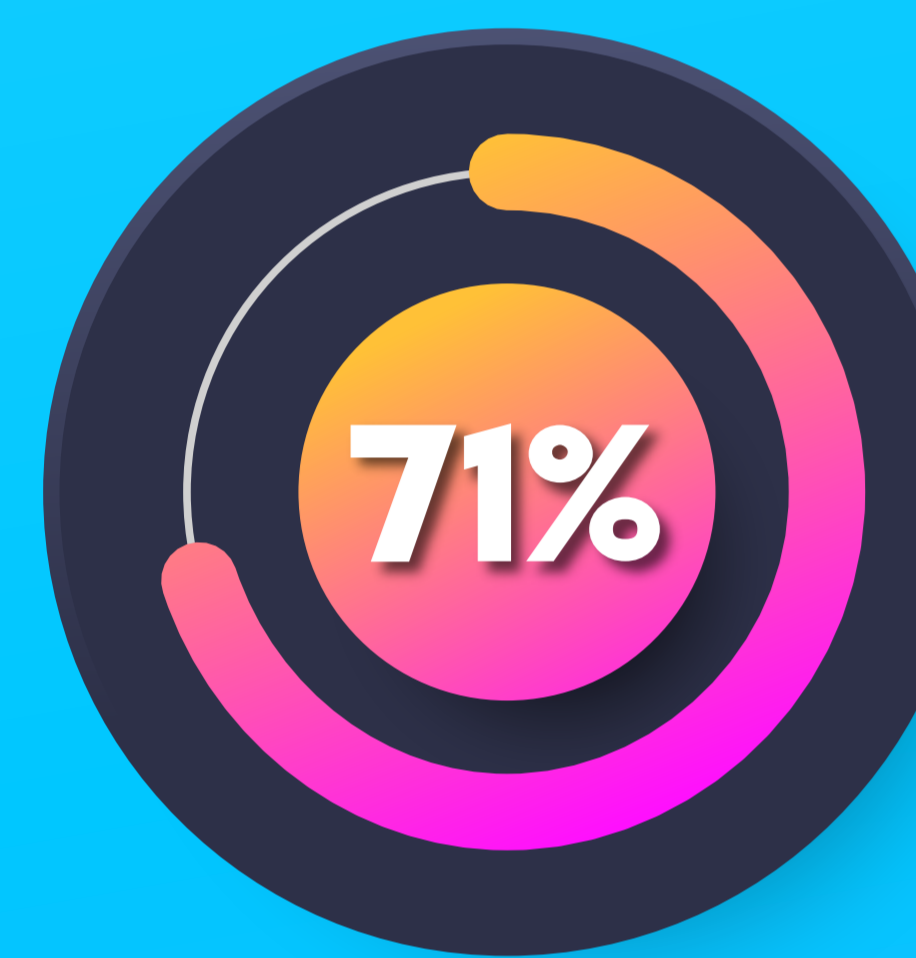
312 swim schools who offer paid-for swimming lessons who together teach more than **267,000** young swimmers **EVERY WEEK.**



- PRIVATE SWIM SCHOOL MARKET - 87%
- PRIVATE LEISURE - 5%
- PUBLIC SECTOR - 4%
- OTHER - 4%

IMPACT OF VAT

THE VAT-REGISTERED SWIM SCHOOLS SAID:



Strongly agreed / agreed that having to pay VAT on swimming lessons is impacting how many swimmers they can teach each week.



Strongly agreed / agreed that if swimming lessons were exempt from VAT, more people would be able to afford / access swimming lessons.



Strongly agreed / agreed that having to pay VAT on swimming lessons is having an impact on their swim school.



Strongly agreed / agreed they would pass on the savings to customers.

THE NON-VAT REGISTERED SWIM SCHOOLS SAID:

A THIRD purposely keep under the VAT threshold to make sure swimming lessons are affordable.



TWO-THIRDS said if swimming lessons were VAT-exempt, they could teach a lot more swimmers and reduce waiting lists.



NEARLY HALF said that VAT is impacting the future growth of their swim school.



OVERALL:

Overwhelmingly, **87%** of swim schools think swimming lessons should be exempt from VAT.



86% are also concerned about the future stability of their swim school.



80% said that removing VAT from swimming lessons would help the future stability of their swim school.



50% agreed that they find it difficult to compete on price with other swimming lesson providers in the public sector who do not charge, who are VAT exempt.



75% said that parents / carers rely on paying for swimming lessons in their region due to the lack of swimming provisions in schools.



WITH RISING COSTS, SWIM SCHOOLS ARE ALSO CONCERNED ABOUT:

98% concerned about swimming lessons becoming unaffordable for many on low / middle incomes.



93% concerned about current customers cancelling lessons due to rising costs.



99% concerned about how future generations will learn how to swim and understand water safety.

