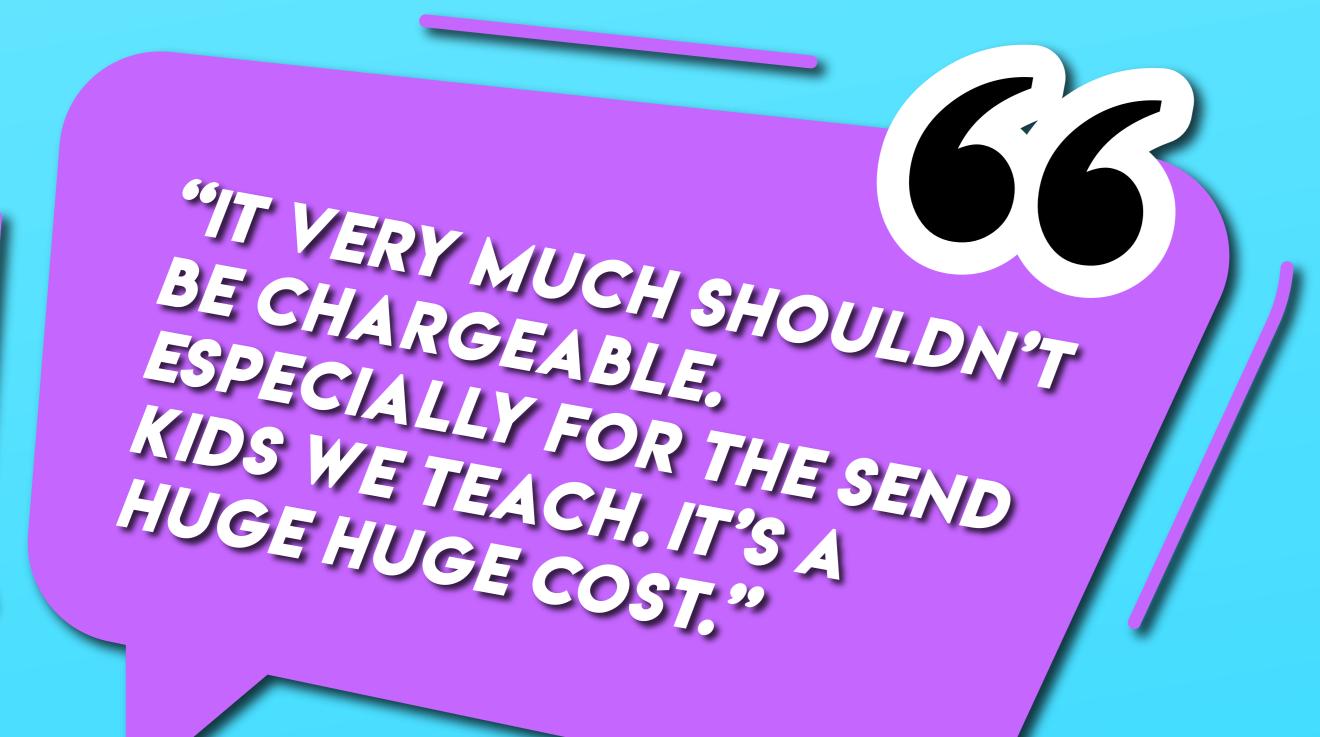
THE REALITY - WHAT SWIM SCHOOLS SAY ABOUT CHARGING VAT ON SWIMMING LESSONS (AND THIS IS JUST A SMALL SAMPLE)



"OUR GAS & ELECTRICITY IS NOW £150,000 A YEAR, FROM £30,000. WE TEACH 2,000 BABIES, CHILDREN AND ADULTS A WEEK FROM OUR PRIVATE, PURPOSE-BUILT SWIM SCHOOL - NO GRANTS ARE AVAILABLE, REDUCING VAT ON SWIMMING LESSONS WILL ENABLE US TO INVEST AND SAVE THE SWIMMING POOL. THROUGH COVID, PUBS HAD VAT REDUCED WHILE THE POOL CONTINUED PAYING VAT AT FULL RATE, WHILE THE 6 MONTHS FUEL SUBSIDY IS A GREAT HELP, WE NEED A LONG-TERM STRATEGY, SCRAPPING VAT GIVES US A LONG-TERM STRATEGY."

"MOST THINGS FOR CHILDREN ARE VAT FREE EVEN CLOTHES SO WHY CHARGE THEM FOR A LIFE SAVING OPPORTUNITY."

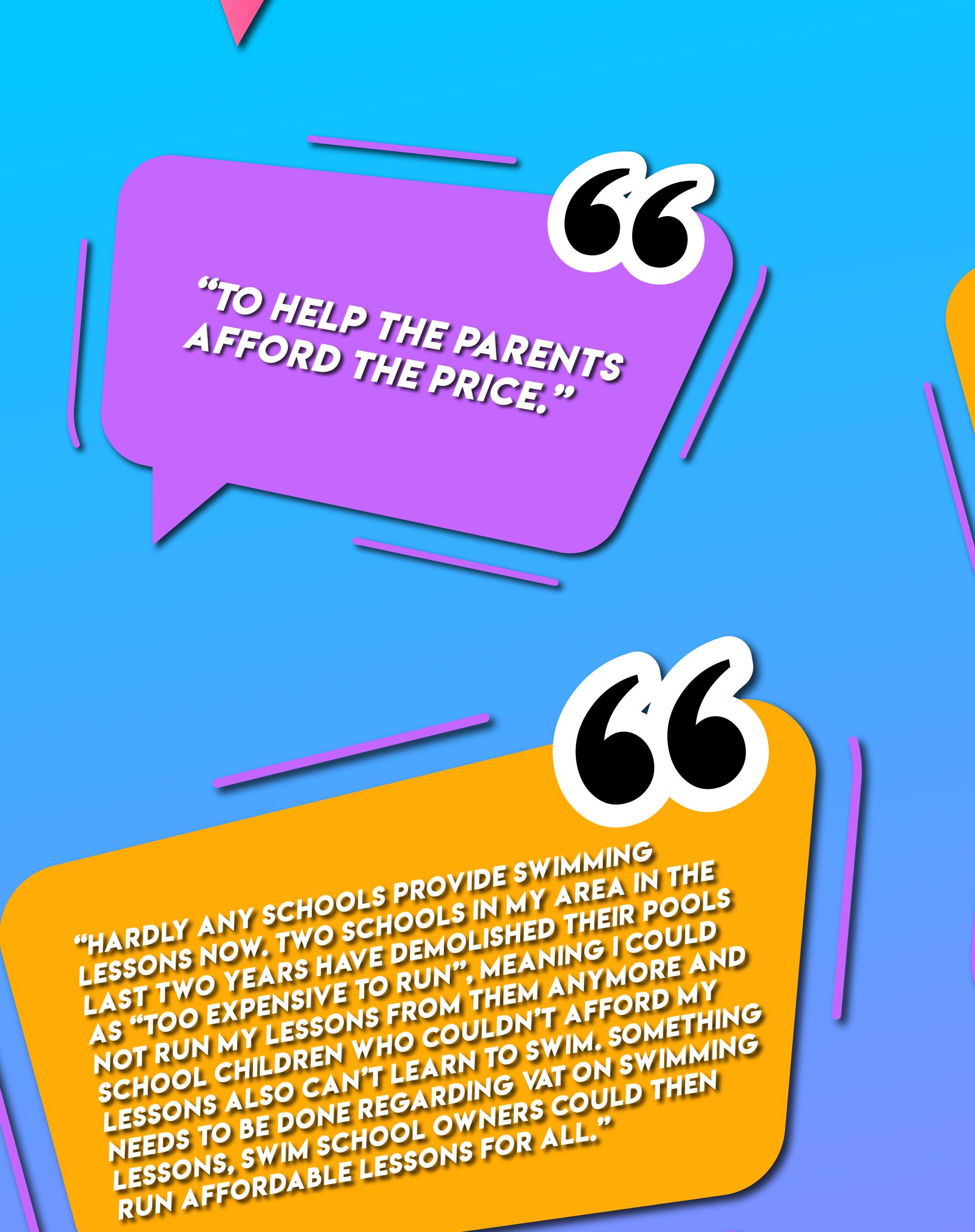
"LEARNING ESSENTIAL LIFE SKILLS SHOULDN'T BE TAXABLE,"

"WE CURRENTLY STAY UNDER THE VAT THRESHOLD AND HAVEN'T INCREASED PRICES BECAUSE WE WANT TO OFFER MORE SWIMMERS A CHANCE TO LEARN TO SWIM. IF WE GO INTO VAT THEN WE WILL HAVE TO INCREASE PRICES AND PASS THE VAT ONTO CUSTOMERS AND THIS WILL MEAN UNAFFORDABLE LESSONS IN THE CURRENT CLIMATE."

"WE HAD TO LIMIT OUR SWIMMER NUMBERS TO STAY UNDER THE FLAT RATE VAT THRESHOLD BUT AS A RESULT WE THEN COULDN'T KEEP UP WITH POOL HIRE, STAFF PAY RISES ETC. SO HAD TO UP OUR PRICE WHICH THEN MEANT WE TIPPED OVER THE FLAT RATE THRESHOLD. WE ARE NOW TRYING TO BOOST NUMBERS TO PAY FOR THE INCREASED VAT WITHOUT HAVING TO PASS THE EXTRA ON TO OUR CUSTOMERS, WHICH IS WORRYING TO HAVE TO RELY ON LARGE NUMBERS OF SWIMMERS AND TRYING TO GROW DURING THE COST-OF-LIVING CRISIS."

"DUE TO THE OVERRIDING COST OF PAYING VAT WITH POOL HIRE RATES INCREASING IT'S NOT FINANCIALLY VIABLE TO CONTINUE IF IT CONTINUES,"

"IT WOULD INCREASE THE ABILITY OF PARENTS TO AFFORD LESSONS, SWIMMING IS A VITAL LIFE SKILL, WE Would be able to provide A GREATER OUTPUT IN OUR COMMUNITY," "EXTORTIONATE BUSINESS COSTS THAT HAVE TO BE PASSED ON TO CLIENT MEANING EXPENSIVE LESSONS. OVERHEADS ARE SO HIGH NOW THAT IT IS IMPOSSIBLE TO PAY TEACHERS A GOOD WAGE, EVEN AS BUSINESS OWNERS WE ARE TAKING SIGNIFICANT PAY CUTS TO JUST KEEP THE BUSINESS RUNNING. CORPORATION TAX AND VAT ARE KILLING OUR BUSINESS. THE RISING COSTS MEAN WE EITHER HAVE TO PUT LESSON PRICES UP OR CLOSE."



⁶⁶WE ARE READY TO CLOSE DOWN BECAUSE IT'S TAKING ALL OUR MONEY " "IT ISN'T JUST CHILDREN THAT ARE SUFFERING, ADULTS HAVE LESS ACCESS TO SWIMMING AND SWIMMING LESSONS, WHICH THEN HAS AN IMPACT ON MENTAL HEALTH AND PHYSICAL HEALTH,"

WE LIVE ON AN

ISLAND SURROUNDED

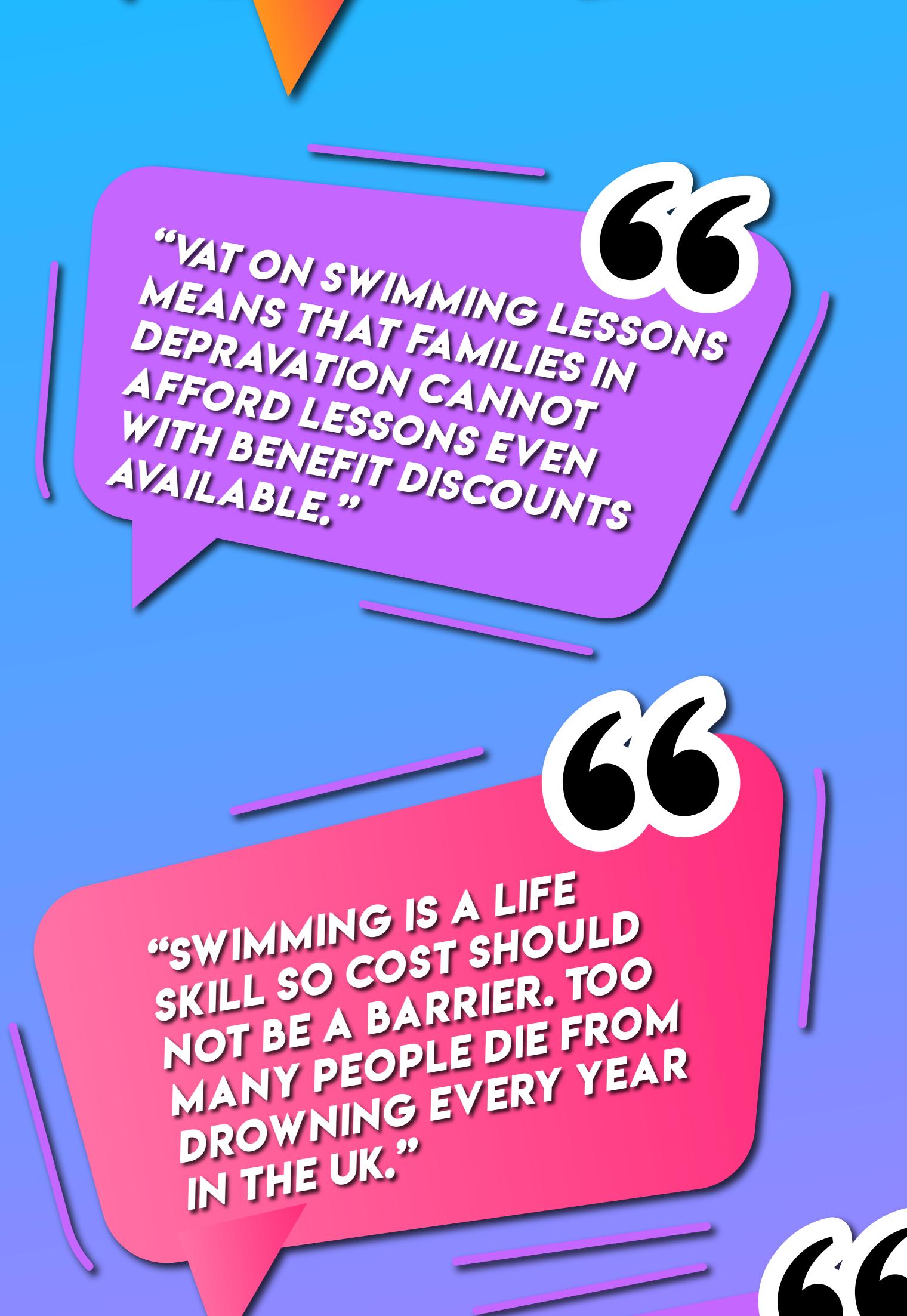
AND TO TAX THESE

SEEMS SILLY,"

BY WATER. YET THERE ARE

TOO MANY DROWNINGS.

WE ALL NEED LESSONS



"VAT HAS CRIPPLED MY SWIM

IT'S TIME TO CLOSE SOON IF

sta

SCHOOL FOR 5 YEARS AND

IT'S NOT ADDRESSED."

"SINCE BECOMING VAT REGISTERED, THIS HAS BEEN THE BIGGEST STRESS AND CONCERN IN ENSURING THE FUTURE OF OUR SWIM SCHOOL. I STRONGLY FEEL THAT SWIMMING LESSONS ARE AN INTEGRAL PART TO A CHILD'S DEVELOPMENT, ESPECIALLY IN REGIONS LIKE OURS NEXT TO THE SEA, AND THE GOVERNMENT SHOULD BE SUPPORTING PRIVATE ENTERPRISES IN SUPPORTING CHILDREN'S LEARN

"WE CURRENTLY STAY UNDER THE VAT THRESHOLD AND HAVEN'T INCREASED PRICES BECAUSE WE WANT TO OFFER MORE SWIMMERS A CHANCE TO LEARN TO SWIM. IF WE GO INTO VAT THEN WE WILL HAVE TO INCREASE PRICES AND PASS THE VAT ONTO CUSTOMERS AND THIS WILL MEAN UNAFFORDABLE LESSONS IN THE CURRENT CLIMATE,"