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Dear

## ***DON'T LET SWIMMING DROWN IN VAT***

### ***PRIVATE SCHOOLS ADDING VAT TO POOL HIRE COSTS WILL CRIPPLE GRASSROOTS SWIMMING***

Swimming lessons are the only 'sports' activity that teach a life-saving skill and every child in the UK should be given the opportunity to access learn to swim lessons and be taught life-saving skills, because one day these lessons could save theirs or someone else's life. However, unlike other activities, with swimming there are many physical barriers - to be taught how to learn to swim safely you need access to a pool, a qualified teacher and for lessons to be affordable.

In January 2025, when private 'educational' schools will be subject to 20% VAT, we want to warn you about the crippling ripple effect this is going to have on thousands of private 'swim' schools who hire pools and deliver pre-school, beginner, improver, advanced and disability swimming lessons from these educational establishments.

We are already seeing as a result of this VAT decision made by Labour in the last budget, that private 'educational' schools plan to recoup the costs by increasing pool hire costs and charging VAT to the swim schools who are hiring their pools – no doubt about it, this will cripple private swim schools and will lead to a whole generation of children growing up not being able to swim, thus impacting further on future drowning statistics. And, we will see children with disabilities missing out on all of the physical, health and lifesaving benefits inherently associated with swimming.

This increase being imposed will see swim schools having to pay increased hire fees and VAT, which could add an extra 30% to costs. Therefore, for swim schools who cannot claim the VAT back (and there are a lot), they will be left with two choices; close the swimming lessons or pass on the costs to parents, who in a cost-of-living crisis simply cannot afford to pay upwards of £20 for a lesson. For clarity, the children who go to lessons at private swim schools are from all income backgrounds – it's not 'private' in the same sense as 'private education'.

Statistically, this will adversely affect more children and young people with low family affluence – it will make swimming lessons unaffordable and only for the 'elite' – those from a higher family affluence.

[STA, a national governing body for swimming](#) represents more than 20,000 swimming teachers in the UK, and works to support many hundreds of private swim schools who deliver a large proportion of all children's learn to swim programmes. They are leading the call for VAT to be removed from all the parts involved in the delivery of 'educational' swimming lessons - so that children and young people, irrespective of background, disability, faith, gender, and race can access affordable swimming lessons and water safety education.

We \_\_\_\_\_ are one of those swim schools in your constituency that will be massively affected in January by these cost hikes, and we too agree that swimming lessons are 'educational' and if you are hiring a pool for the delivery of swimming lessons, it should be VAT exempt.

# Why is this important?

Millions of parents in the UK rely on private swim schools to teach their children how to swim and how to be water safe; this is due to the demise of school swimming and the lack of government support, and the forced council pool closures over the last decade (and even more since COVID and the energy crisis).

Private swim schools are wholly reliant on hiring pools, like those from private 'educational' schools, and IF they are forced to close or reduce these life-line community services because they cannot afford to hire the pools anymore – where will children go to learn to swim and be taught how to be safe in and around water (swimming lessons are not just for teaching children how to perform a stroke, they teach water safety skills and awareness)?

With no school swimming provision, public sector pools closing in communities at a rapid rate adding to longer waiting lists (which will be perpetuated even further with the demise in the private swim school market – a market itself that is already over-subscribed) they will have nowhere to go - FACT.

Thus, we will have another generation (like the COVID-generation as seen by the Active Lives Children and Young People annual survey which was published by Sport England this month) not being taught a key life skill which will further increase drowning figures in years to come.

- [The Sport England survey](#) reported that only 70% of children in school year 7 (aged 11-12) meet the curriculum guidelines and can swim competently, confidently, and proficiently over a distance of at least 25m - this age group would largely have been the children who missed out on primary school swimming lessons during the pandemic.
  - Year 1-2 children (ages 5-7): **6.3% fewer** can swim 25m unaided compared to the academic year 2017-18; however, at the peak, this difference was 14.1%.
  - Year 3-6 children overall (ages 7-11): **4.3% fewer** can swim 25m unaided compared to the academic year 2017-18; however, at the peak, this difference was 9.3%.
  - Year 7-11 young people (ages 11-16): **6.0% fewer** can swim 25m unaided compared to the academic year 2017-18; this proportion is still falling.
- Accidental drowning deaths amongst children have doubled since 2019-20. The latest data from [WAID](#) shows the number of child drowning deaths in England has significantly increased from 20 in 2019-20, to 41 in 2022-23. Tragically, a total of 125 children have accidentally lost their lives to drowning in the last four years.
- Almost 3,000 families have been impacted by fatal accidents in water over the past 10 years.
- The [World Health Organization \(WHO\)](#) say: Learn to Swim, Equip yourself and your kids with swimming skills. Swimming lessons save lives!"

# STamp OUT VAT on Swimming Lessons

Fuelling the aforementioned issue, is that swimming lessons being delivered by private swim schools are subject to VAT. With STA we continue to call for all learn to swim lessons to be classified as 'education' (learn to swim programmes are not sport) and be VAT exempt.

Interestingly in the public sector, swimming lessons are VAT exempt, therefore in regions where public and private swimming providers are delivering the same service, the government-funded public sector have an unfair competitive advantage – and this will be further exacerbated with the impending VAT pool-hire hike by private 'educational' schools.

**Lessons are after all education, which by definition is '*a process of teaching, training and learning to improve knowledge and develop skills*'.**

As a result of this, [a third of swim schools \(STA Survey 2022\)](#) are purportedly keeping under the VAT threshold, and said if learn to swim lessons were VAT exempt, they would have the capacity to teach more swimmers. This would vastly go some way to helping with the VAT-imposed pool hire costs, and would help reduce the current waiting lists by enabling more opportunities for more people to access a pool and learn a key life skill.

The private swim school market, which employs tens of thousands of swimming teachers and teaches millions of children to learn how to swim every year, therefore, need urgent support from the government.

Without the private swim school market, the public sector would not be able to cope with the demand for swimming lessons in the UK and millions of children would miss out on learning to swim – learning a key life skill.

Therefore, unless something is done to address VAT on children's swimming lessons in the private sector, learning to swim will become unaffordable and 'elitist'.

Further, we will see a swathe of private swim schools reduce the number of lessons they provide due to the hiked pool hire costs, or worse they will close – everyone will lose all round and lots of professional skilled people who contribute to the government via tax and NI will lose their jobs too.

Let's recognise the pivotal role private swim schools play, and let's stop making short-sighted, uninformed decisions when talking about the important subject of children learning a life skill, because there is an easy solution.

With over a decade of cuts by central government to local authority funding and things now clearly hitting crisis point, and given VAT is overall a regressive tax we need urgent action.

The box-standard response can no longer be "swimming lessons are VAT-exempt in the public sector", as per all the aforementioned points.

VAT needs to be removed from ALL the aspects needed to deliver, and sustain children's 'educational' swimming lessons in the private sector - from pool facility hire to lessons, in order to **stop swimming drowning in VAT**.

Many thanks in advance for your support.

Yours sincerely,