Jerba Campervans Ltd

Fair Tax Mark Statement (September 2026)

This Statement of Fair Tax Mark compliance was compiled in partnership with the Fair Tax Foundation.

This Fair Tax Mark Statement certifies that Jerba Campervans Ltd meets the requirements of the Fair Tax Mark's - Solely UK-based 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 and 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 business 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

Jerba Campervans Ltd ("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 private company, limited by shares, and is 100% employee owned. Our shares are held in a fiduciary capacity by Jerba Campervans Trustees Limited, which acts as the sole corporate trustee of the Company's Employee Ownership Trust ("EOT"). The EOT is for the benefit of the current and future employees of the Company.

Tax Information

Our loss before tax for the year ended 31 December 2025 was £198,663. The expected tax credit on this loss at the UK headline rate of 25.0% would be £49,666. Our actual current tax credit for the year ended 31 December 2025 was £32,017 at a rate of 16.1%; and the reasons for this being less than expected are explained below in the following tax reconciliation and accompanying footnotes:

Jerba Campervans Ltd	31-Dec-25 £
Turnover	**2,158,167**
Cost of sales	(1,565,964)
Gross profit	592,203
Other operating income	5,250
Administrative expenses	(796,116)
Loss before taxation	**(198,663)**
Corporation tax at 25%	(49,666)
1. Income already taxed	(1,313)
2. Depreciation in excess of capital allowances	1,001
3. Marginal relief adjustment	1,725
4. Trading losses carried forward for future use	16,236
Current tax credit (16.1%)	**(32,017)**
2. Deferred tax in relation to accelerated capital allowances	2,532
Total tax credit per the financial statements	(29,485)

1. This relates to a release of grant income to the Company's Income Statement of £5,250, which has previously been received and taxed.

2. The accounting treatment of fixed assets differs from the tax treatment. For accounting purposes, fixed assets are depreciated over their useful economic lives. For tax purposes, there are specific rules about what can be claimed and when, depending on the type of asset (capital allowances). The differences between these treatments can often create a tax adjustment.

   In some cases, this is only a timing difference, as eventually the total capital allowances claimed on our tax returns will equal the corresponding depreciation charged in our accounts on assets eligible for tax relief.

   We have made a provision for these temporary timing differences in our accounts (deferred tax). As at 31 December 2025, the Company had a deferred tax liability of £11,473 on its balance sheet. This liability will unwind in annual instalments over the useful economic lives of the assets that it relates to. During the current period, a charge of £2,532 was recognised in our Income Statement – creating a total tax credit of £29,485 (£32,017 current tax credit, less £2,532 deferred tax charge) in our accounts.

   In other cases, depreciation may exceed the capital allowances claimed on our tax returns where certain fixed assets are depreciated for accounting purposes but are not eligible for tax relief.

3. From 1 April 2023, the main tax rate for companies with taxable profits over £250,000 increased from 19% to 25%. The small profits tax rate for companies with taxable profits below £50,000 stayed at 19%. For companies with taxable profits between these limits, the main tax rate is applied, but marginal relief is provided to gradually increase the Corporation Tax rate between the small profits rate and the main rate. For year ended 31 December 2025, the adjustment is a reversal of relief received for the previous year.

4. Tax losses from earlier periods can be carried forward and relieved against future profits, so that the correct amount of tax is applied to the overall historic profits generated, and not just for that period. Once the tax losses have all been used, tax will then become chargeable on the profits generated thereafter.

   To the extent which the Company is able to, in accordance with applicable rules, we have also carried back part of the current year tax loss and offset it against chargeable profits for the year ended 31 December 2024. This has generated a current tax credit for the year ended 31 December 2025.

Directors' remuneration

For the year ended 31 December 2025, directors' emoluments amounted to £121,527.