

**Minutes of Community Amateur Sports Clubs Forum meeting on 31
October 2014**

List of Attendees

Jonathan Swarbrick	Sport and Recreation Alliance
James MacDougall	Football Association
Dave Latimer	British Gliding Association
Christopher Hicks	England Golf
Dan Steel	Rugby Football League
Mandy Peters	Royal Yachting Association
Alison Randle	British Gliding Association
David Stubley	Rugby Football Union
Richard Baldwin	Individual
Claire Harris	England & Wales Cricket Board
David Marshall	British Gymnastics
Ed Johnson	HMT
Andrew Edwards	HMRC (Chair)
Sue Pennicott	HMRC
Savita Patel	HMRC
David McDowell	HMRC

Introduction

1. Andrew Edwards welcomed forum members to the meeting.

Action Logs from previous meetings:

2. It was agreed to close all action points except;
 - AP3 from 22 November 2013 meeting
 - AP1 from 7 January 2014 meeting
 - AP7 from 9 July 2014 meeting

Technical Consultations/regulations

3. Forum members raised the following issues:
 - a. Definition of a volunteer in respect of participation still a concern. For example, how to deal with volunteers who manages the coffee bar, car park

- etc. HMRC will clarify in guidance who is counted as a volunteer for the purposes of the participation test. Members pointed out that paragraph 3.37 of the condoc talks about specific volunteer roles whereas regulation 16 specifies certain volunteer roles. HMRC confirmed that the condoc should have referred to roles as specified in the regulations.
- b. 50% participating/social membership rule where playing members are juniors and the clubs ask the parents to join. HMRC acknowledged that some clubs will have to change the way they operate if they wish to stay in the scheme. For example, a club with high numbers of parent members could set up a separate, affiliated 'supporters club', and be members of this instead of the CASC. Now the corporate Gift Aid rules have been changed the supporters club could donate any surplus money to the CASC. Forum members were invited to submit any other suggestions/models for HMRC's considerations. If acceptable HMRC will include in their guidance.
 - c. Increase in record keeping – HMRC confirmed that any clubs whose membership is near the 50% threshold may have to keep some additional records. However, any records already kept by the club for insurance, health and safety etc. may be suitable for this purpose. HMRC will clarify this in guidance.
 - d. Regulations 16 (bb) omits training, casual and non-competitive sport and it does not reflect how individuals participate at clubs. Also, it seems not to be designed to include certain sports [e.g. mountaineering]. HMRC will liaise with their solicitors to clarify if this needs correcting or if it can be clarified in guidance.
 - e. Forum members asked whether match officials under Regulations 16 (cc) should include team officials since the former were often not members of the club.

AP1: Forum members to submit any suggestions/models that would assist clubs which has a high numbers of parent members in meeting the 50% participating rule.

AP2: HMRC to liaise with their solicitors to consider if Regulations 16 (bb) and (cc) needs to be amended.

4. Forum members were invited to email HMRC with any specific issues they anticipate for their particular sport with regards to the participation and the 50% rule. HMRC will consider these and cover in guidance where possible.

AP3: Forum members to email HMRC with any specific issues they anticipate for their particular sport with regards to the participation and the 50% rule.

5. HMRC is planning to lay the draft regulations before Parliament mid-December. The regulations will either be accepted or rejected as they cannot be amended by Parliament. If rejected then HMRC will probably have to apply the current legislation, which may result in some clubs having to leave the scheme.

Guidance

6. HMRC to circulate the first draft of the guidance to forum members for comments in late November/early December. Forum members requested incorporation guidance be given priority.

AP4: HMRC to circulate the first draft of the guidance to forum members for comments in late November/early December.

7. HMRC is planning to publish the guidance on 1 April assuming Parliament implements the regulations in early 2015.

Any other business

8. Forum members requested a copy of the latest letter issued to the stockpiled cases.

AP5: HMRC to forward a copy of the latest letter issued to the stockpiled cases.

9. The Chair informed Forum members that Association of Community Amateur Sports Club have requested to join the CASC Forum membership. Following a discussion the Chair decided to decline this request due to limited space.

10. The draft Gift Aid for companies' guidance had been circulated to Forum members prior to the meeting.

AP6: Forum members to provide comments on the draft Gift Aid for companies' guidance by 30 November.

11. The next meeting will be held on Thursday 22 January 2015 starting at 11.00am.

Summary of Action Points

AP1: Forum members to submit any suggestions/models that would assist clubs which has a high numbers of parent members in meeting the 50% participating rule.

AP2: HMRC to liaise with their solicitors to consider if Regulations 16 (bb) and (cc) needs to be amended.

AP3: Forum members to email HMRC with any specific issues they anticipate for their particular sport with regards to the participation and the 50% rule.

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AP4: HMRC to circulate the first draft of the guidance to forum members for comments in late November/early December.

AP5: HMRC to forward a copy of the latest letter issued to the stockpile cases.

AP6: Forum members to provide comments on the draft Gift Aid for companies' guidance by 30 November.

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