

**Minutes of Community Amateur Sports Clubs Forum meeting on 22
January 2015**

List of Attendees

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|--------------------------|-------------------------------|
| Leigh Thompson | Sport and Recreation Alliance |
| Thea Longley | Individual |
| Alan Meegan | British Rowing |
| Christopher Hicks | England Golf |
| David Marshall | British Gymnastics |
| Mandy Peters | Royal Yachting Association |
| Alison Randle | British Gliding Association |
| David Stubley | Rugby Football Union |
| Richard Baldwin | Individual |
| Claire Harris | England & Wales Cricket Board |
| Stephen Curtis | DCMS |
| Andrew Edwards | HMRC (Chair) |
| Aidan Close | HMRC |
| Sue Pennicott | HMRC |
| Savita Patel | HMRC |
| David McDowell | HMRC |
| Jeannine Vambe | HMRC |
| Joanna Bigmore | HMRC |

Introduction

1. Andrew Edwards welcomed forum members to the meeting and advised that this will be his last meeting as he is moving on to another job.
2. The next meeting will be held on Wednesday 17 June starting at 14.00pm and will be chaired by the new Deputy Director of HMRC Charities. A meeting between then and now cannot be scheduled because of `election purdah`, and the time needed to form a new Government following the General Election.

Action Logs from previous meetings:

3. It was agreed that all open points are ongoing.

Stockpiled cases

4. HMRC advised that all stockpiled cases will receive a tailored letter explaining what the new rules means for them and what changes they need to consider in order to comply with the new rules.

5. All other clubs will receive a standard letter. Forum members asked for a copy of this letter.

AP1: HMRC to forward a copy of the standard letter planned to be issued to all CASCs once the regulations come into force.

Current list of CASCs

6. It was agreed that HMRC will extract a list of registered clubs by individual sports and share this with the appropriate NGB's. However, this list will not include any multi-sports clubs. HMRC will only share this if requested and if it seems a reasonable request. HMRC agreed to check with those NGB's who were unable to attend today.

AP2: HMRC to forward a list of registered clubs (for sports appropriate) to those NGB's who were present at the meeting.

AP3: HMRC to contact those NGB's who were unable to attend this meeting to check if they would like a similar list.

7. Forum members requested that when publishing the CASCs list on the HMRC website the total number of registered clubs at that particular date is shown. HMRC explained that there may be a small discrepancy between the total number of clubs on this list and the totals of the lists of `clubs by sport` – this is due to a small number of clubs being registered without an associated sport or sports.

AP4: HMRC to liaise with operational colleagues to insert the total number of registered clubs at the publishing date on the HMRC website.

Regulations

8. HMRC advised that the regulations have been laid and await a date for debate before Parliament. HMRC acknowledged members concern over the definition of a volunteer and it was agreed with the Minister to look at this again once the rules have been given time to be embedded.

Guidance

9. Forum members provided feedback on draft guidance and requested for the following points to be included/clarified further:

a. CASCs can convert to charities and the guidance should explain how this is done.

- b. A new section on ongoing monitoring to make clearer the need for continual monitoring of eligibility criteria and to ensure compliance by the current and any new committee members.
- c. Sporting activity costs – a new example where the club is open for 9 months and charges over £520 and does not elect to reduce the participation threshold.
- d. Sporting activity costs- change wording to ensure clubs don't double count i.e. once under membership fee and again under match fee.
- e. Tours – it would be impossible and dangerous for members to play one day and train the next day. Forum members to forward examples and if reasonable HMRC will include in guidance.
- f. Tours – expand the definition to 'tours and trips' as not everyone goes on tours. For example, members may just travel for couple of matches or a competition with practice session before the event.
- g. Income condition – a new paragraph of HMRC compliance to explain what action could be taken if a club was found to be non-compliant.
- h. Period of grace – HMRC to consider if a section on this could be included in the guidance as well as the covering letter to all clubs.
- i. Clarify that CASCs can claim reliefs under Gift Aid Small Donations Scheme as well as Gift Aid.
- j. Clarify that clubs don't need to change its constitution to reflect the recently revised wording of the HMRC model constitution unless it mentions the specific rules that are changing. Consider if this should be included under the section headed 'ongoing monitoring'.
- k. Multi-sports clubs – not covered sufficiently. Members would like more extensive guidance, in particular how to work out the income condition, participation costs and occasions on which participation occurs.
- l. 50% social membership threshold - to expand the section to explain what the clubs should do when they are close to the 50% limit and how to distinguish between social and participating members and record keeping involved. HMRC suggested one way would be to offer significantly lower fees for social rather than playing members.
- m. Clarify that it is only necessary to claim exemptions when HMRC issues a club with a corporation tax self-assessment return.
- n. Ordinary benefits – make clear the items listed are the only ordinary benefits available.
- o. A new section on record keeping. NGB's to forward specific wording together with any examples of compliant records that clubs keep for HMRC to consider.
- p. HMRC confirmed that general guidance on trading subsidiaries and supporters clubs was being worked on by Sport England and HMRC were happy to comment on specific guidance developed by individual NGBs for use by their clubs. CASCs that want to set up a semi-professional team can do so using trading subsidiaries so long as the players are paid out of the subsidiary's resources alone, and not directly or indirectly from the CASC's resources.

AP5: Forum members to submit their detailed response to the CASC guidance and include any further examples they would like HMRC to consider.

Any other business

10. HMRC agreed to share with the forum member's outcomes from any individual meetings requested by NGBs to discuss the new regulations and guidance.

AP6: HMRC to share with the forum members outcomes from any individual meetings held with any NGBs to discuss the new regulations and guidance.

Summary of actions points

AP1: HMRC to forward a copy of the standard letter planned to be issued to all CASCs once the regulations come into force.

AP2: HMRC to forward a list of registered clubs (for sports appropriate) to those NGB's who were present at the meeting.

AP3: HMRC to contact those NGB's who were unable to attend this meeting to check if they would like a similar list.

AP4: HMRC to liaise with operational colleagues to insert the total number of registered clubs at the publishing date on the HMRC website.

AP5: Forum members to submit their detailed response to the CASC guidance and include any further examples they would like HMRC to consider.

AP6: HMRC to share with the forum members outcomes from any individual meetings held with any NGBs to discuss the new regulations and guidance.