

Minutes of CASC Forum held on 27 November 2015

Attendees:

Richard Baldwin, Individual
Stuart Breeze, HMRC
Gary Byrne, HMRC
Stephan Curtis, DCMS
Chris Hicks, Golf England
Andrew Kayley, HMRC
Alan Meegan, British Rowing
Tom McNeil, Individual
Hannah Murphy, England & Wales Cricket Board
Sue Pennicott, Chair, HMRC
Katy Perry, British Gymnastics
Mandy Peters, Royal Yachting Association
Alison Randle, British Gliding Association
Dave Stubley, Rugby Football Union
Leigh Thompson, Sport and Recreation Alliance
Jeannine Vambe, HMRC
Simon Walker, Lawn Tennis Association
Brian Whaley, Sport England

1 Introduction

Sue Pennicott welcomed Forum members to the meeting and gave Mick Baikie of the FA Group's apologies.

2 Progress report on correspondence issued to clubs

There was a discussion about correspondence issued to clubs since the introduction of the new regulations including letters recently sent to rugby clubs; and an update on letters sent to stockpiled clubs was provided. It was reported that there were about 1,850 clubs who had not returned the CASC self-assessment questionnaire issued to 3,060 clubs in June. NGBs offered possible reasons as to why clubs may not have replied and asked if they could be provided with a list of clubs that had not responded to encourage them to do so.

HMRC agreed to consider if a list of the unresponsive clubs could be circulated. HMRC also explained that a further 586 letters & self-assessment questionnaires had been sent during November to CASC Rugby clubs.

HMRC explained how it would deregister clubs after 31 March 2016, and reported that advice, help and support continued to be given to all clubs that asked about the new regulations.

AP – HMRC to ensure clubs requesting or seeking deregistration notify their respective NGBs of their intention to deregister.

3 Life/honorary memberships

Following advice received from HMRC's solicitors, it was confirmed that CASCs can have honorary or free life memberships on condition they continue to be open to the whole community. HMRC provided NGBs with copies of its proposed text, detailing this, which would be inserted in section 2.3 'Open to all without discrimination' of the Detailed guidance notes for CASCs. HMRC explained that it wanted to publish the amended guidance in January 2016 and NGBs were invited to take the draft text away and provide comments to HMRC.

AP NGBs to provide comments on the proposed new text via Leigh Thompson who will forward these to Andrew Kayley.

4 Update on guidance

There was a discussion on paragraph 6 of the Detailed Guidance notes Annex 2: incorporating an existing CASC into a company, in which HMRC confirmed that clubs did not need to make a non-statutory clearance request when an unincorporated club sets up an incorporated company carrying on the sporting activities of the original club. Copies of paragraph 6 of Annex 2 of the CASC detailed guidance notes – recently updated in November - were circulated.

5 List of registered clubs

HMRC reported that it had received a number of complaints from CASC officials believing marketing companies had been downloading the CSV version of the list of registered CASCs. NGBs were asked whether they were aware of this and which format they used. It was proposed that HMRC would continue to publish an update of CASC's registered in HTML format showing the names and addresses of clubs in accordance with the CASC legislation. But in future only a list of the names of CASCs registered with HMRC will be published in the downloadable CSV format.

6 AOB

There was a discussion on membership costs and how clubs could determine those members who were on low incomes. Andrew Kayley agreed that he would be the clubs' point of contact for any queries on this.

The next meeting of the CASC Forum is set for 11.00-12.30 on 31 March 2016.

HMRC

15 January 2016