

Minutes of CASC Forum held on 31 March 2016

Attendees:

Richard Baldwin, Individual
Mick Baikie, FA Group
Gary Byrne, HMRC
Abbie Lench, Golf England
Andrew Kayley, HMRC
Alan Meegan, British Rowing
Hannah Murphy, England & Wales Cricket Board
Sue Pennicott, Chair, HMRC
Katy Perry, British Gymnastics
Mandy Peters, Royal Yachting Association
Alison Randle, British Gliding Association
Vince Thorne, Rugby Football Union
Leigh Thompson, Sport and Recreation Alliance
Jeannine Vambe, HMRC
Kirsty Goldie-Brammer, England Hockey
Pete McConnell, HMRC
Paul Davies, HMRC

1 Introduction

Sue Pennicott welcomed Forum members to the meeting.

2 Progress report on correspondence

An update was given on all correspondence and this included information on withdrawals, new registrations, stockpiles and non-replies.

3 Review of existing CASCs

Attendees were given an update on the ongoing review. This included clubs deemed at risk of not meeting the new regulations and an estimation of the numbers likely to be deregistered. Although HMRC was not at liberty to disclose actual names of clubs deregistered, it was emphasized that reapplication would always remain an option if, at a later date, affected clubs were subsequently able to meet the rules.

HMRC confirmed that an updated list of CASCs clubs would be published in May, and future lists every three months.

4 VAT issues relating to CASCs

There was a discussion on VAT for CASCs including allowances for village halls and types of building permitted. HMRC advised that the VAT guidance for CASC had been updated and would be published shortly – a copy of which was circulated. NGBs were encouraged to remind clubs that the Charities Helpline would be able to assist them on all matters related to VAT.

<https://www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes/annex-1-overview-of-corporation-tax-and-vat-rules-for-community-amateur-sports-clubs>.

5 AOB

There was a discussion on participation records and how long CASCs should retain them, with the agreed duration being six years.

It was confirmed that this was the final HMRC CASC Forum.

HMRC
26 April 2016