

An update from the Development Committee

Included is a sweep up of recent points that have emerged from dialogue with clubs. They are included here because they are either (very) important or useful.

1. Volunteering

People are keen to reward volunteers for their contribution, however extreme caution should be exercised as nearly everything can be interpreted as remuneration, creating an employer / employee relationship.

Employees and workers must be paid the minimum wage, and the employer must comply with employment law, which includes National Insurance contributions and complying with the Health and Safety at Work Act.

To save a lot of cost and administration, please do not reward your volunteers in this way, but do reimburse their out of pocket expenses.

Useful links:

[HMRC information](#) (including illustrative examples)

[BGA information on volunteer management](#)

2. Employees on management committees

This is not a good idea because the employee will then also be their own employer – the perfect set up for a classic Monty Python sketch, but hopeless for good governance in real life.

It is essential to have effective processes in place so that input from employees is included during decision making and employees remain motivated in their roles. This should not include giving them a vote on the committee.

3. Club [GDPR Survey](#)

We've received only a couple of GDPR queries, but those indicate that there may be some problems lurking out there. So we've set up [a short online survey](#) so you can tell us your club's support requirements. (7 questions, predicted 4 minutes required)

4. CASC (if your club is not a CASC, scroll to p.3 for the next topic)

There are several facets of CASC work that have cropped up recently (they seem to appear in gaggles).

Some of these queries are causing concern as HMRC can terminate the registration of any club not complying with the conditions of the scheme. Inadequate handover briefings are probably contributing to loss of the CASC knowledge – but this can be addressed by better succession planning.

You can discuss technical aspects of the CASC scheme with the BGA Development Officer; simply email your query, together with your name, club and phone number to alison@gliding.co.uk. As ever, you will need to discuss the club's accounts and tax affairs with a suitably qualified professional.

Please ensure that you keep HMRC updated with any changes in their point of contact for your club (usually the Club Secretary).

The following is set out in English (I hope), but full details can be found in the reference materials.

The key reference materials for CASC are:

- BGA document ['British Gliding Clubs and the CASC Scheme'](#) to be read in conjunction with the HMRC information:
- [HMRC Running a CASC](#)
- [HMRC detailed guidance notes](#) (which includes details of relevant BIM manuals)

4.1. Providing affordable gliding

The ceiling figure remains at £520pa. If clubs charge more than £520pa for their affordable gliding scheme then it will not meet the CASC condition of 'being open to the whole community'. HMRC can terminate the registration of any club found to not be complying with the conditions of the scheme.

Members on a club's affordable scheme can participate in gliding activities 52x a year on a pro-rated basis, where 'gliding activities' covers all gliding activities, not just flying. Please do not specify or limit the amount of flying to be provided under the scheme.

Full details and information are set out in the [BGA's Affordability Policy](#)

4.2. Temporary membership – ONE MONTH ONLY

Trial lessons should include only 1 month of membership and must include the right to vote at any General Meeting held during that month. There are several reasons for this.

It affects two conditions of membership of the CASC scheme:

1. That the main purpose is the provision of facilities and for the promotion of participation in gliding (aka 'The Participation Condition')
2. How income is treated – not exceeding the income limit (aka 'The Income Condition')

4.2.1. The participation condition

HMRC have devised a test to ensure all CASC clubs are sports clubs – if club membership exceeds 50% social members, then HMRC view that club as a social club rather than a sports club. (Only sports clubs can hold CASC status.)

The test for whether a member is a sporting member rather than a social member is:

1. Do they take part in the sporting activities of the club more than 12 x a year (or the pro-rated equivalent)?
2. Did they purchase a class of membership that entitles them to vote at the AGM?

Answering 'no' to either makes them a social member in terms of this test. More social members than sporting members and HMRC can (probably will) de-register the club.

4.2.2. The Income Condition

[Income from non-members must not exceed £100,000 in any financial year](#), (where 'income' is turnover). This is an absolute. Exceed it and the club will be deregistered.

[There are no limits on qualifying club income from members](#) (trailer hitch fees qualify, caravan pitch fees don't, for instance – there are detailed HMRC manuals on the technicalities).

Non-member income is all the income from people who are not full members, which includes people who take part in 'taster sessions' i.e. trial lessons / first flights.

For CASC purposes, trial lesson income is treated as non-member income, unless a club can demonstrate that the TL members are full members; i.e. they participate once a month (pro-rated) and have voting rights for the full duration of their membership.

AND (just one other thing) there are thresholds for non-member income per financial year, above which the full profit becomes taxable (taking the associated costs into account):

Trading (including trial lessons for non-members)	£50,000
Property (e.g. caravan pitches)	£30,000

4.2.3. Marketing

Some clubs use 3 month membership to help get new members into the habit of coming gliding before they take up full membership. Your club can still do this, but only release the next month's free membership on visits 2 and 3, thereby ensuring each temporary member meets the participation condition.

Collecting their contact details (in a GDPR compliant manner) to follow up their visit, means the club can also contact them to invite them to any general meeting that will take place during their membership. NB AGMs usually take place in the depths of winter, when fewer temporary members hold membership.

4.2.4. To summarise, for temporary members clubs should provide:

- Only 1 month of membership for each day they participate
- Voting rights at general meetings during that membership

This will help your club to:

- Meet the participation condition
- Meet the income condition
- Minimise any tax due on trading income

4.3. Finally (on CASC); the organisation called 'ACASC'

This organisation continues to approach gliding clubs. There is no need to take out membership with them.

During the CASC review process the BGA had a seat on the HMRC CASC Forum – ACASC did not. Although the HMRC CASC Forum has ceased to exist, the BGA remains connected to the other CASC Forum members and continues to discuss CASC matters with them as they arise. We (i.e. your BGA) continue to have access to the UK's top technical experts on CASC.

Other Development Committee news

Training and resources

Between April and July we'll be revising and republishing several publications and running regional workshops on:

- Project planning and funding
- Governance & club management
- CASC refresher sessions

We'll also be exploring the use of online webinar (or similar) resources for people who can't make the training sessions.

Local networking

To highlight the advantages a local gliding club brings for local communities and, where appropriate, to ensure that the BGA is listed as a consultee for planning proposals, we'll shortly be making contact with:

- local planning authorities
- local offices for the Sports Councils

We will email you when we do so. We were going to email MPs too, but don't want it to get lost in the furore of current events, so we'll wait until there is some calmer clarity.

Club Management Conference Sunday 17th November at de Vere Staverton, Northants

Details and booking forms in due course. If you have any ideas or requests for the agenda, please email alison@gliding.co.uk

Useful club management information

To save you having to search for it, here is the link to the [Club Management Conference Dropbox folder](#) which contains presentations and information from several years of conferences.

National Volunteers Week

1st – 7th June 2019 (yes, these dates are right – NCVO want to keep it to the same dates each year). This year we're suggesting that clubs use the week as an excuse to have a celebratory social gathering. Here's what I wrote in the latest S&G:

It is run by NCVO (National Council for Voluntary Organisations) each year to celebrate volunteers' wonderful contribution. Last year, at quite short notice, a few gliding clubs got involved so we hope more clubs will get involved this year. It is a great way to celebrate your volunteers' stories and to showcase your club. You can:

- Hold celebratory events
- Tag social media posts #volunteersweek
- Share posts and tag to local media, the BGA, sports organisations and volunteering agencies
- Go to <https://volunteersweek.org/> for resources and to sign up for email updates

Whilst savvy clubs will of course ensure all their platforms are fully up to date with sales and recruitment information in anticipation of increased traffic, focus on celebrating your existing volunteers – this is their time.

And this just in from NCVO:

Register your Volunteers' Week celebration event

Let us know how you're celebrating volunteers and volunteering by [adding your event](#) to the new improved Volunteers' Week website. Whether it's a tea party or awards ceremony, please share.

We've also got a [handy checklist and set of resources](#) to help you promote them.



Contacting us

Please do use us when you have club management queries – we are a resource in place for your benefit.

When you email us, to help us to respond, please include your name, club and phone number.

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