

CONSERVATIVE CLUBS MAGAZINE



May 2020 75p



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Message From ACC Chief Executive

**CONSERVATIVE
CLUBS
MAGAZINE**

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Dear ACC Clubs,

Once again we find ourselves in uncharted territory when it comes to publishing the magazine this month. In order to aid distribution we have made the decision to only send one copy to each Club, regardless of your usual order. We hope to be able to resume normal quantities in the coming months.

Please find the latest information on the Covid situation included within this magazine, including information on the help and support which is available to Clubs. Please pay particular attention to the back page which contains extensive information on what Clubs are entitled to receive in the way of grants and reliefs. If the ACC can do anything to assist our Member Clubs please also let us know, we have already provided extensive financial support to Clubs which have requested assistance.

Finally, could we once again ask Clubs to continue checking our website www.toryclubs.co.uk for the latest updates and information and also to subscribe to our email

newsletter list - <https://www.toryclubs.co.uk/#subscribe> - so we can easily contact Clubs immediately with updates and information going forwards.

We hope everyone connected to our Clubs remains safe and well during this difficult time.

**Lord Smith of Hindhead CBE
Chief Executive**



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The Drinks Trust Opens applications for financial support to Individuals affected by the shutdown

This support is not available to Clubs as entities but please pass it along to any individuals, employees or contractors who have been affected by this situation:

The Drinks Trust is now open for applications for financial support to individuals who have been significantly affected as a result of COVID-19. The Trust will look to support up to 2000 people.

Many of us in the drinks industry may be able to carry on in our existing roles through access to the government funded salary grant, but many others will be left in severe financial difficulties.

The Drinks Trust COVID-19 Relief Fund will help two groups of individuals who are uniquely impacted, they are:

1. Those who have been made redundant and subsequently not been reinstated, and so unable to benefit from the salary grant scheme
2. Those on zero-hours contracts who were on lesser incomes or limited hours, and as a result will have limited income relief

Additionally, these individuals will have worked in one of the following establishment types;

- A. On-trade; bars, pubs and those who worked with drinks in restaurants and hotels, such as sommeliers and beverage managers
 - B. Off-trade; those who worked in alcohol retailing businesses
 - C. Distribution; those who worked in businesses supplying the above
- Qualifying individuals will be able to access a one-off financial grant of £250, payable directly into their bank account. The Drinks Trust will apply its expertise in assessing needs and will prioritise individuals who have health conditions and also those caring for dependents.

Apply now – <https://www.drinkstrust.org.uk/cv19-fund>

YDP Information for Client Clubs: Job Retention Scheme Applications

YDP Press Release:

The much anticipated portal for the Coronavirus Job Retention Scheme has gone live today, allowing us to begin applications for the reimbursement of wages to furloughed staff.

If you have not yet engaged us to apply to the scheme on your behalf, please contact your YDP contact and payroll processor to confirm this with us. Some of you may wish to complete the application yourselves however if you would like us to do it, please instruct us to do so. We remind you that it is necessary for YDP to make a small charge to cover our costs in providing this service. Please also make sure you are available to be contacted this week, in case any details are missing when we come to make your applications.

We ask all of our payroll clients to be patient at this time as we go through the process required. Although the scheme is now live, it may still take some days to complete claims and those eligible should expect the first payments to come from the government by the end of April at the earliest. We appreciate the financial difficulty many of our clients are facing and will do everything we can to support you through this time. If you have not done so already, make sure your club has applied to the local authority for your hospitality grant of either £10,000 or £25,000.

As per the guidelines, all YDP staff are working from home, so the best way to contact your payroll processor is to email them directly. They will have your payroll details on hand and be best placed to help you.

For bookkeeping clients we are continuing to provide full support, however moving forward we ask you to please contact David Materna who will be best placed to assist you.

You can do this by ringing the usual office number (01933 358 080), or by emailing 'david.materna@ydp.co.uk'.

FCA Mutual Societies Update

Many ACC Clubs are registered with the FCA and need to submit yearly annual returns. Their official advice is below, but we are informally informed that they will be applying a light touch to any Club which has had to delay their AGM and subsequent accounts and annual returns as a result of the shutdown. Clubs should, however, endeavour to hold AGMs and submit outstanding Annual Returns as soon as possible after the shutdown situation has been resolved.

FCA Press Release:

We are writing in our role as registering authority for mutual societies to all sponsoring bodies and regular submitters of applications, in light of the current Government guidance relating to Covid-19.

Application forms

Paper applications

Applications submitted either through the Mutuals Society Portal, or by email to mutual.societies@fca.org.uk (or to mutualsannrtns@fca.org.uk for annual returns) will be processed significantly quicker than applications submitted by post. We strongly advise against submitting by post at this time.

Signatures

We will accept electronic signatures

on all applications – including on accounts.

Statutory declarations

A number of our application forms (such as rule amendments) require the completion of a statutory declaration. For the time being we no longer require statutory declaration forms to be fully completed. We do not require the form to be signed by a solicitor/commissioner for oaths/notary public or justice of the peace. But we still ask that an officer/secretary of the society completes the first half of the form. We will accept an electronic signature.

Recording of charges

We currently ask that charge instruments are certified as a true copy. We will accept electronic certification.

Annual returns and accounts

We are aware that some societies may experience difficulties submitting their annual returns and accounts to us. Societies have also raised with us the fact that Companies House have announced a 3 month extension to the filing deadline for companies, and ask whether we will do the same.

Requirements to submit annual returns and accounts are contained in mutuals legislation.

Our acceptance of electronic signatures on accounts may help in some circumstances. However, we recognise that some societies will still experience difficulties in submitting any required returns to us on time. Whilst we ask societies to take steps to submit their returns to us as soon as reasonably practicable, we have decided that we will not take any action where returns due up until 30 June 2020 are delayed by up to 3 months. We will review this position again in June 2020.

We are aware HM Treasury and BEIS are also considering whether further action can be taken to address the difficulties faced by societies in meeting these and other legal obligations

General meetings

We are aware that some societies are considering a number of options, including postponing scheduled member meetings, such as Annual General Meetings (AGMs). Societies are concerned that this could lead to them breaching their own rules or legislative requirements.

It is for societies to reach their own decision as to whether to go ahead with any planned meeting, taking into account any relevant Government guidance, their own individual circumstances and, where appropriate, legal advice.

Societies should take reasonable steps to ensure they meet any obligations they are under as soon as reasonably practicable. Societies will want to consider alternative arrangements such as making use of video conferencing where permitted.

The rules of an individual society govern the relationship between a society and its members. It is important members are afforded the ability to exercise their rights under the rules of a society. Societies may want to take their own advice to consider any risks arising from action taken by members as a result of a breach of their own rules. The FCA has no role to play in determining disputes over society rules.

Where, following Government guidance, the postponement of a general meeting results in a breach of a legislative requirement, it may fall to the FCA to make a decision as registering authority as to what if any action we take. We do not consider it to be in the public interest for us to take action in this context where we can see that a society is taking steps to ensure they meet the legislative obligation as soon as reasonably practicable. Members of societies will, of course, retain the ability to take action in accordance with their rights under the rules of a society.

HMRC Furlough Scheme Update

HMRC have launched the online site required to make claims for furloughed employees. The site can be accessed here: <https://www.gov.uk/guidance/claim-for-wages-through-the-coronavirus-job-retention-scheme>. It is an online system although Clubs which use external pay roll provider or accountancy firms to deal with wages should be able to delegate this submission to these organisations.

HMRC have also launched an online calculator to assist businesses with furlough payments and this can be accessed here: <https://www.gov.uk/guidance/work-out-80-of-your-employees-wages-to-claim-through-the-coronavirus-job-retention-scheme>

HMRC has published a step by step guide for claiming back furloughed wages and this can be accessed here: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/880099/Coronavirus_Job_Retention_Scheme_step_by_step_guide_for_employers.pdf

In related news, it has also been confirmed that the Government is extending the support scheme for furloughed workers until at least the end of June. Depending on how this Covid-19 situation evolves it is expected that there is a strong chance that further support will also be available beyond this date and we will keep Clubs updated.

What you will need to make a claim:

To make a claim, you will need:

- to be registered for PAYE online
- your UK bank account number and sort code
- your employer PAYE scheme reference number

- the number of employees being furloughed
- each employee's National Insurance number
- each employee's payroll or employee number (optional)
- the start date and end date of the claim
- the full amount you're claiming for including employer National Insurance contributions and employer minimum pension contributions
- your phone number
- contact name

You also need to provide either:

- your name (or the employer's name if you're an agent)
- your Corporation Tax unique taxpayer reference
- your Self Assessment unique taxpayer reference
- your company registration number

If you use an agent who is authorised to act for you for PAYE purposes, they will be able to make a claim on your behalf. If you use a file only agent (who files your RTI return but doesn't act for you on any other matters) they won't be authorised to make a claim for you and you will need to make the claim yourself. Your file only agent can assist you in obtaining the information you need to claim (which is listed above). We are making the claim process as straightforward as possible.

If an agent makes a claim on your behalf you will need to tell them which bank account you would like the grant to be paid into.

COVID-19 - Coronavirus Job Retention Scheme - updated Government guidance

CMS Law Now have kindly agreed to let us republish their advice on the Job Retention Scheme.

Introduction

Amid many uncertainties and concerns around the details of the Coronavirus Job Retention Scheme (the “Scheme”) as published on 26 March 2020 (see our earlier update here), the Government has updated its guidance over the weekend. The updated guidance (“New Guidance”):

- introduces some changes to the original guidance, including in relation to the payment of “past overtime, fees and compulsory commission” as part of “wage costs”;
- gives greater clarity in areas which were previously unclear, such as the availability of furlough for foreign nationals; and
- confirms some of the things we had assumed, such as the ability to rotate staff in and out of furlough and to make them redundant during furlough; but
- fails to address other areas of ongoing uncertainty, for example whether an employer can compel an employee on furlough to take a concurrent period of holiday, whether an employer who has transferred under the Transfer of Undertakings (Protection of Employment) Regulations 2006 will be deemed to have been on the incoming employer’s payroll as at 28 February 2020 if they were on the outgoing employer’s payroll at that date, and what is the scope of the Government’s “claw back” ability in relation to fraudulent and erroneous claims under the Scheme (which is only mentioned in FAQs not the guidance itself)?

Who can claim?

Employers who “cannot maintain their current workforce”

In his original announcement on 20 March 2020, the Chancellor made clear that the purpose of the Scheme was to protect the jobs of employees who, as a result of the impact of coronavirus on their employer’s business, would otherwise be at risk of redundancy (or of being “laid off” as he put it). However, the Government guidance issued on

26 March 2020 seemed to suggest otherwise, simply stating that the Scheme “*was designed to support employers whose operations have been severely affected by coronavirus (COVID-19)*”.

At first glance you would be forgiven for assuming that the New Guidance has been amended to make it abundantly clear that the Scheme only applies to employers who would have otherwise had to make their staff redundant, with statements like:

- “*If you cannot maintain your current workforce because your operations have been severely affected by coronavirus (COVID-19) you can furlough employees*”;
- the Government would not expect an administrator to furlough unless there was “a reasonable likelihood of rehiring the workers” (see below); and
- those who are shielding (or need to stay at home with someone who is shielding) can be furloughed “*if the employer would otherwise have to make them redundant*”.

However, the New Guidance also states that “*all employers are eligible to claim under the scheme and the government recognises different businesses will face different impacts from coronavirus*”, retaining at least an element of doubt as to whether redundancies have to be the inevitable consequence of not furloughing.

The Scheme is also now stated to apply to all employers including individuals who employed others (such as nannies) on or before 28 February 2020 through a payroll.

Public sector organisations and administrators

In the New Guidance, whilst the Government acknowledges that different businesses will face different impacts from coronavirus, it:

- retains its expectation that public sector organisations (or non-public sector employers which receive public funding for staff costs) will not generally take advantage of the Scheme – although special provisions apply in respect of payments to suppliers of contingent workers, where those services are provided to a Central Government Department, an Executive Agency of a Central Government Department or

a Non-Departmental Public Body;

- (as we anticipated) makes clear that, whilst administrators will be able to access the Scheme in respect of a company under their management, the Government would not expect an administrator to do so unless there was a reasonable likelihood of “*rehiring the workers. For instance, this could be as a result of an administration and pursuit of a business sale.*” Although the use of the word “rehiring” is confusing (and seems to assume all employees will have been dismissed on the appointment of the administrator, which is not necessarily case), we assume it also covers a reasonable likelihood that employees could be retained until the point of a sale.

Employees who employers can claim for

Employees on your payroll on or before 28 February 2020, workers and directors

The New Guidance clarifies that the Scheme covers employees on the employer’s payroll on or before 28 February 2020 (presumably to capture zero hours/casual workers who may not have received a payment in February) and this includes anyone on any type of employment contract as well as “limb (b) workers” (namely those who are not employed under a contract of employment but are otherwise paid through PAYE), as well as agency workers who are employed by umbrella companies. Those working in the “gig” economy will therefore potentially be covered if they are on a PAYE payroll. It remains the case that employees “hired” after 28 February are not covered.

Interestingly, employees on fixed-term contracts can be furloughed and the New Guidance specifically states that their contracts can be renewed or extended during the furlough period. It doesn’t seem to matter that they might not otherwise be required. However, there is no obligation to renew or extend a fixed-term contract.

The New Guidance also confirms that company (executive) directors can be furloughed. They can still perform their “*statutory duties*” but cannot perform other work for

the company. Office holders, and salaried members (partners) of an LLP, can also be furloughed. In all cases this should be recorded formally as a decision of the company or LLP.

Employees who ceased working on or after 28 February 2020

It was already clear that employers could choose to re-employ anyone made redundant on or after 28 February 2020 and put them on furlough leave.

However, more surprisingly, the New Guidance now states that the Scheme also applies to those who “*stopped working*” for their employer on or after 28 February 2020. This seemingly allows employers to take back anyone whose employment had been terminated (whether by the employer or the employee) on or after 28 February 2020, regardless of the reason for the termination – although they are not under any obligation to do so. Employers contemplating re-employing individuals in these circumstances will need to consider issues such as when this should be backdated to, whether continuity of service will be preserved and, if so, whether the employee will have unfair dismissal rights when the period of furlough is over.

Apprentices

The New Guidance spells out that apprentices can be furloughed in the same way as other employees and can continue to train whilst furloughed. However, any training time must be paid at the relevant National Living Wage/ National Minimum Wage rate (taking into account the increases from 1 April 2020) and the employer will need to pick up any shortfall.

Foreign nationals

Amid concerns about the position of foreign nationals whose visas prevent them from accessing public funds, the New Guidance and the guidance issued separately by UK Visas and Immigration (the “UKVI Guidance”) seems to confirm that all foreign nationals are eligible to be furloughed (see below). But uncertainties in relation to sponsored visa arrangements, such as whether the employer would need to top up the furlough payment to ensure the employee’s wage does not take them below the minimum earnings threshold that requires to be met in order to retain their visa status, have

not been directly addressed in the guidance so far. However, there have been no indications from UKVI that the minimum earnings threshold for sponsored migrants will be suspended in a furlough situation. Further clarification on this point is urgently required from UKVI.

Aside from the New Guidance, the UKVI Guidance states: “*you can temporarily reduce the pay of [your] sponsored employees to 80% of their salary or £2,500 per month, whichever is the lower. Any reductions must be part of a company-wide policy to avoid redundancies and in which all workers are treated the same. These reductions must be temporary, and the employee’s pay must return to at least previous levels once these arrangements have ended.*” This would appear to be a reference to the Scheme and a confirmation that sponsored migrants are eligible for furlough, although the UKVI Guidance falls short of a specific reference to sponsors reclaiming migrant salaries under the Scheme. The UKVI Guidance is also silent on whether there will be any suspension of the minimum earnings threshold for sponsored migrants who have been furloughed.

It is also worth noting that the UKVI Guidance confirms that particular reporting duties that usually apply to sponsors have been temporarily suspended. Specifically, migrant absence due to COVID-19 (whether due to illness, self-isolation or travel restriction, or home working) will not be reportable. The requirement for sponsorship to be withdrawn if a sponsored migrant is absent from work without pay for more than 4 weeks in a calendar year has also been suspended.

Employees who are self-isolating or on sick leave

The New Guidance clarifies that employees who are self-isolating or on sick leave are entitled to statutory sick pay (SSP) and employees can be “*furloughed and claimed for once they are no longer receiving*” SSP. However, the position where an employee falls sick or needs to self-isolate remains unclear. Do they continue as furloughed employees, or should they become entitled to SSP only? What incentive would employers have to notify their employer/the Government of this change in status and how can that be policed?

Employees who are shielding, staying home with someone who is shielding or with caring

responsibilities

The New Guidance not only allows those who are shielding to be furloughed, but also those who need to stay home with those shielding where they cannot work from home – although only if the employer “*would otherwise have to make them redundant*”.

The New Guidance also provides that employees who cannot work due to caring responsibilities arising from coronavirus can be furloughed, for example those who need to care for children due to school closures. It is not clear whether such carers also have to be otherwise redundant – but the New Guidance does not state this when it certainly could have. Perhaps this is deliberate in light of the Government’s imposed restrictions, including the decision to close schools?

What can employees do during furlough?

Work and training for the employer

It was already clear that employees cannot perform any work for their employer whilst furloughed, where that work generates revenue for the organisation, although they can undertake volunteer work and training.

The New Guidance specifically states that employees should be encouraged to undertake training. However, any training that the employer requests an employee to undertake must be paid at the relevant rate of National Living Wage/ National Minimum Wage rate (and again the employer will need to pick up any shortfall).

Furthermore, an employer can agree to find a furloughed employee new work or volunteering opportunities whilst on furlough if this is in line with public health guidance. This is likely to be employer/industry specific.

Rotating in and out of furlough

Helpfully the New Guidance expressly confirms that an employee can be furloughed multiple times, provided each separate instance of furlough is for a minimum period of three consecutive weeks, so it is possible to rotate employees in and out of furlough. We understand this to mean that employers can swap individual employees and groups of employees in and out of furlough.

Work for a different employer

Whilst the original guidance made clear that an employee with two jobs could be furloughed by one employer and remain working for

the other, it was not clear whether a furloughed employee could take up new employment with a different employer.

The answer to that in the New Guidance is a resounding “yes”, provided it is “*contractually allowed*”. Presumably this means an employer which can insist on exclusive service may or may not choose to enforce that contractual right. That decision may turn on whether or not the employer is topping up the employee’s salary, and it may wish to impose restrictions for example on working for competitors. The new employer is responsible for notifying the Government that the person is already furloughed.

Holiday during furlough

Regrettably, the New Guidance is completely silent on holiday during furlough. It simply states “*Your rights as an employee are not affected by being on furlough, including redundancy rights.*”

The latest version of the ACAS guidance says that if an employee is furloughed they “*can still request and take their holiday in the usual way*” – and tweets from HMRC appear to confirm that. Presumably employers could also request that employees take their holiday during furlough “*in the usual way*”. However, it remains unclear whether holiday pay can be claimed under the Scheme, and whether the usual principles for calculating holiday pay continue to apply during furlough.

What can an employer claim for?

Start of the claim

The New Guidance states that claims “*should be started from the date that the employee finishes work and starts furlough, not when the decision is made, or when they written to (sic) confirming their furloughed status*”.

Presumably “*starts furlough*” simply means “*finishes work*” (or “*finished work*” where the claim is back-dated).

Salaried employees

The New Guidance is explicit that the employer can claim for 80% of the employee’s gross salary as of 28 February 2020.

Employees whose pay varies

For those who have at least 12 months’ service, the employer can claim for 80% of the greater of either their earnings in the same month in the previous year or the average of their monthly earnings in the 2019/2020 tax year. For those who have less than 12 months’ service, the amount that can be claimed is 80% of their average monthly earnings since

they started work.

It is still not clear what comprises “*earnings*” for these purposes, but presumably it would include things like shift allowances.

Past overtime, fees, commission, discretionary payments etc

The New Guidance clarifies that employers can claim for any “*regular payments*” they are “*obliged*” to pay their employees. This includes “*wages, past overtime, fees and compulsory commission payments*” but excludes

“*discretionary bonus (including tips) and commission payments and non-cash payments*”. It therefore appears that service charge/tronc payments cannot be claimed unless they are guaranteed.

Benefits in kind and salary sacrifice schemes

The New Guidance expressly states that the costs of benefits in kind are not claimable and “*where the employer provides benefits to furloughed employees this should be in addition to the wages that must be paid under the terms of the Job Retention Scheme*”. Presumably employees could agree to waive their right to receive benefits (other than the minimum pension auto enrolment contributions) under the terms of a furlough agreement though.

Benefits provided through salary sacrifice schemes (including pension contributions) that reduce an employee’s taxable pay also cannot be included in the employee’s reference salary. However, HMRC has confirmed that COVID-19 counts as a “*life event*” entitling an employee to switch freely out of a salary sacrifice scheme.

Tax/NICs and other charges

It was clear from the original guidance that income tax and National Insurance contributions would be deductible from furlough payments.

The New Guidance clarifies that the apprenticeship levy and student loans should also continue to be paid as normal, and grants from the Scheme do not cover these.

Records

The New Guidance reiterates that employers must confirm in writing to their employees that they have been furloughed to be eligible under the Scheme, and states that a record of this confirmation must be kept for five years. Employers still have to agree with their staff that they will be furloughed if there is no provision for lay-off in the contract of employment.

Employee Furlough Letter Template

We hope that all Clubs will find this template furlough letter to be of assistance when confirming furlough arrangements with employees. If Clubs need a digital copy of the letter please email Charles@toryclubs.co.uk or go to <https://www.acas.org.uk/furlough-letter-template>

Letter confirming an agreement to temporary furlough

An employer can adapt this template to confirm temporary furlough with employees and workers. [See more about coronavirus and workplace closures on the Acas website.](#)

Instructions or options to fill in this template are in [square brackets].

Dear [name of employee/worker]

As discussed with [name of HR/manager] on [date when furlough was discussed with employee/worker], we will place you 'on furlough'.

This means that you will still be employed by us [although at a lower rate of pay]. You will not do any work for us during the furlough period. We can then use the Government's Coronavirus Job Retention Scheme, which covers 80% of your normal pay [for employees earning more than £2,500 per month, add 'up to a maximum of £2,500 per month'].

[In this way, we hope to keep the business going and avoid redundancies if possible until matters get back to normal.]

If you agree to be placed on furlough, your contract of employment will be temporarily varied. You will need to sign to confirm your agreement to the variation in the section at the end of this letter headed "confirmation of agreement" and return a copy to us. We are sending two copies of this letter so that you can keep one for your records. Unless we agree otherwise and unless your contract of employment is terminated by you or by us before that date, the temporary variation will come to an end on the date when you return to normal work.

Your period of furlough will begin on [date]. It will last for at least three weeks and may last up to three months. After three weeks, we will keep the situation under review. The three months may need to be extended and, if so, we will discuss this with you. As soon as we think we can get you back to work as normal, we will give you notice and will expect you to return to work immediately unless agreed otherwise.

Please confirm your contact details in the section at the bottom of this letter so that we can keep in touch.

To summarise, this is how furlough will work:

1. Based on your [monthly/weekly] [wage/salary], while on furlough we will pay you [amount per week].
This amounts to [80%/the maximum amount that can be claimed under the Job Retention Scheme/if you are topping up pay provide relevant details here] of your [wage/salary].
This amount is subject to deductions for tax and national insurance in the usual way.
2. In addition to that [wage/salary], we will pay employer national insurance contributions and minimum automatic enrolment employer pension contributions on that [wage/salary].
3. Your contract of employment will continue with [name of employer], but the terms of the Job Retention Scheme require that you do not do any work for us during the furlough period.
4. While your statutory rights are unaffected by this variation to your contract of employment, your contractual entitlements to pay and other financial benefits during the furlough period are limited to [[those in points 1 and 2] [plus the following additional benefits, if any: please list]].

If you agree to this temporary variation, please sign and date below and return a signed copy of the letter to [HR/Manager] by [insert date].

If you have any questions about your entitlement to annual leave or any other of your rights or entitlements during the period of furlough, please direct those questions to [HR/Manager].

Yours sincerely

[Name of employer]

Confirmation of agreement

We agree that the contract of employment between [name of employee/worker and name of employer] will be temporarily varied and that [name of employee/worker] will be placed on furlough on the terms set out in this letter.

Signed: _____ Date: _____ (Employee/Worker)

Signed: _____ Date: _____ (Employer)

Employee/worker contact details:

Tel: _____

Email: _____

Address: _____

Reminder: Check If Your Club Is Eligible For Grant Funding

Accountancy Firm R H Jeffs and Rowe have produced a useful guide to all the different support schemes available to Clubs and have kindly agreed to let us reproduce this guide (see opposite page).

We also wish to remind all Clubs that many of you will be eligible for the announced Government grant funding and that you should be proactive in pursuing this.

We have already seen that some borough councils are now accepting online applications for the Hospitality Grant Scheme. Clubs with a building that has a rateable value of up to £15,000 should be eligible for a grant of £10,000 and Clubs with rateable value of over £15,000 and less than £51,000 should be eligible for a grant of £25,000.

Although your local authority should, in theory, contact eligible businesses directly, we would suggest being proactive to ensure timely delivery of the funding. Unfortunately there is no telling how long it will take to receive the grant at this stage.

We highly recommend that you visit your borough councils

website's coronavirus business support page to see if the online application form has been added. If it is not there and the council is not saying that it will be added soon, you may wish to email your local rates team with your information.

This is the information that we believe is required:

- Club Name
- Club Address
- Business Rates Account Number
- VAT Registration Number if applicable
- Company Number if applicable
- Name of responsible person
- Capacity of person
- Contact Number
- Bank Details
- Recent Bank Statement
- Record of any state aid in the last 3 years
- Date and amount of your last rates payment



CORONAVIRUS SUPPORT FOR SOCIAL AND SPORTING CLUBS

	Grant Funding	Retail. Hospitality and Leisure Grant	Business Rates Retail Discount	Job Retention Scheme	VAT Deferral	HMRC Time to Pay	Statutory Sick Pay	Coronavirus Business Interruption Loan Support
Benefit	One off grant of £10,000.	One off cash grant of £25,000 to businesses in this sector.	No rates payable for the 2020-2021 tax year.	Grant will cover 80% of the salary of retained staff, capped at £2,500 per employee per month. The club has to fund payments until end of April.	A club will not have to pay VAT from now until mid-June. The business has until the end of March 2021 to pay the VAT due.	<ul style="list-style-type: none"> • Setting up time to pay. • Suspending debt collection proceedings. • Cancelling late payment penalties and (unusually) interest. 	Can reclaim up to 2 weeks SSP per eligible employee who has been off work due to Covid-19. The weekly rate is £94.25.	The lender receives a guarantee of 80% of the loan amount from the government.
Criteria	Must be eligible for small business rates relief.	Club premises with a rateable value between £12,000 (£15,000 in England) and £51,000,	Any business in the retail, hospitality or leisure sectors	All UK businesses operating a payroll and who have enrolled for PAYE on-line.	All UK businesses.	All UK businesses.	All UK businesses with less than 250 employees.	May not be available to social clubs only sports clubs.
How to apply	Local authority. Check the authorities website as procedures vary greatly.	Local authority	Automatic, the council will not seek to collect rate demands from April.	Submit information to HMRC about the employees and their earnings through a new online portal.	Automatic, clubs do not have to apply. VAT returns should still be submitted as normal.	The number of HMRC helpline is 0800 0159 559.	Submit information to HMRC through payroll.	All the major banks.
Comments	If the club has two properties, gym, changing room, betting shop, etc. it may be eligible for grant for each property.	Some authorities have already made payment.	Available for 2020/21 only.	The scheme will not open before the end of April; if you don't have a PAYE on-line account you should apply now. Office holders are eligible under the scheme.	If a club wishes to take advantage of this support it has to cancel its VAT direct debit mandate.	Will allow overdue tax to be paid over a period of time.	Commenced from 13th March, for most replaced by Job Retention Scheme.	Interest free for first 12 months. Capital repayment holiday at lenders discretion.