

CONSERVATIVE CLUBS MAGAZINE



June/July 2020 75p



Morgan Wayne Constitutional Club Wall Celebrates NHS Heroes

The ACC Is Moving – Find Our New Address Inside

Coronavirus Updates Inside

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Message From ACC Chief Executive

I hope all Clubs are coping in this difficult time and during this enforced period of 'hibernation'. As I write this, there is some hope that Clubs will be able to re-open in July but we are waiting for the specific details to be announced. All updates will be covered on our website: <https://www.toryclubs.co.uk/coronavirus-updates/> If any Clubs are having problems then please let the ACC team know.

Clubs should ensure that they have received government grant funding of £10,000 or £25,000, depending on their rateable value, which is available from local authorities. If your Club has not yet received this grant, then please contact your local authority and let the ACC know if you have any problems.

I am pleased to announce that the ACC's London Head Office is moving. From the 23rd June we shall be operating from new premises located at The Bell Building, 1 Norfolk Row, London, SE1 7JP. Our telephone lines, email addresses and website will all remain unchanged and for a period of time letters will be redirected but please update your records to reflect our new office address as soon as possible.

This move is the reason why we have combined the June and July editions of the Magazines. We will return with normal service with our August magazine and in the interim we shall be posting all Coronavirus and other updates on our website.

As a result of the office move, we do not expect to be in a position to reply to emails or phone calls on either the 23rd June or the 24th June. Please therefore be patient if you need to contact us as there may also be some minor disruption in the days following the 24th June but we hope to keep this to a minimum.

Our website will continue to be updated during this period and we shall continue to have the ability to send emails to our email subscribers. For that reason, if your Club has not already subscribed to our email updates can I please ask you to do so now: <https://www.toryclubs.co.uk/#subscribe>

I sincerely hope that by the time our August Magazine reaches you, Clubs will be back open for business and serving their members and local communities.

Lord Smith of Hindhead CBE
Chief Executive

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Every effort is made to ensure accuracy but neither the publishers, nor their agents, can accept responsibility for any error or omission.

Water Safety Information

We have been asked to provide to Clubs information on water safety. Please see the advice below provided by Wessex Water:

The lockdown restrictions in place over the last couple of months has meant several business premises have been forced to close which means water within the building plumbing systems will have been left stagnant. This can cause the water quality to deteriorate within the plumbing system in a number of ways:

- Warming of water
- Growth of micro-organisms (e.g. bacteria, legionella)
- Increased leaching of metals found in plumbing (could cause discolouration)
- Taste and odour from prolonged contact with some plumbing materials

We would like to bring to your attention the steps that should be taken to remove any stagnant water and renew your water supply before your workforce return to work and use the water.

1. Identify all items that use water within the building (taps, showers, appliances, toilets, urinals, drinks machines, bathrooms, etc) and any water storage (tanks and cisterns). Anything storing water should be emptied and refilled first.

2. Then gently flush all cold-water outlets individually starting with the tap nearest to where the water enters the building and move systematically to the most distant outlet including flushing toilets. Flush until the water is cool to the touch or the same temperature as the water closest to where it enters the building.

3. Minimise the potential of creating aerosols by flushing gently, removing aerators, shower heads and any other tap inserts or attachments. Close toilet seat lids before flushing.

4. If there are any outlets that require servicing or cleaning by an external contractor (e.g. coffee machines, soft drinks machines) switch off the supply to them and do not use until a contractor can visit.

5. Ensure appliances are flushed and internal filters and softeners are checked to ensure they are flushed and working correctly as outlined in manufacturer's instructions.

6. Once the cold water has flushed through, repeat the process with the hot water outlets.

If you have a water safety plan for the premises, this should include how to return the building water system to normal following prolonged low/no use.

Morgan Wayne Constitutional Club Wall Celebrates NHS Heroes

An artist has painted a mural on the side of a pub to honour VE Day and NHS heroes. The spray-painted image shows a soldier on the battlefield facing his enemy dropping bombs. The other side shows a healthworker in scrubs facing a virus in the air.

It was painted on the Morgan Wayne Constitutional Club in Trehafod by artist Tom Llewellyn. Tom, 30, who also goes by the name Tee2Sugars, said: "The brief was something to commemorate war veterans and then the NHS key workers: the Army man against his enemy and then we have the NHS nurse fighting her enemy, which is the virus. "It's that little twist - the fights we have been in and the sort of war we are in now."



BBPA launches free cross-industry platform to destroy spoilt beer and reclaim duty

The British Beer & Pub Association (BBPA) has launched a cross-industry platform to enable participating brewers to manage the safe destruction of beer and reclaim excise duty. Licensees with spoilt beer and cider in their cellars can access the free platform by visiting www.returnyourbeer.co.uk and creating a profile. Once their profile has been created they can follow guidance and instructions on the platform to seek permission from the brand owner to destroy their beer and cider in an environmentally friendly manner in compliance with local water authorities. Licensees can also record destruction through the platform enabling duty to be claimed back by brewers, which will then agree the means of reimbursing the customer. Brewers that have signed-up to the platform to list their brands and suppliers include Adnams,

Asahi, Black Sheep Brewery, Budweiser Brewing Group UK & Ireland, C&C Group (excluding Tennent's), Carlsberg, Heineken, Innis & Gunn, JW Lees, Marston's, Molson Coors, St Austell Brewery and Timothy Taylor. More brewers are expected to join the platform, making it even easier for licensees to help clear their cellars and restock in preparation for reopening. Originally created and developed as a concept by Budweiser Brewing Group UK & Ireland, the site has been handed over and further developed as a wider industry platform by a BBPA steering group comprised of brewers and pub operators. From launch, the site will be administered on behalf of the sector by the BBPA, which previously estimated as many as 70 million pints of British beer from UK pubs will have to be destroyed after they were forced to shut due to coronavirus.

Employers to start paying towards staff furlough scheme from August 2020

The government has outlined further details regarding the government job retention scheme (GJRS), which will require employers to contribute to employee costs from August 2020, while introducing extra flexibility from 1 July 2020.

The government will continue to pay 80% of employees wages, capped at £2,500 until October 2020, however, employers will need to start paying national insurance and pension contributions, representing 5% of employment costs, from August 2020.

Employers will be able to bring back furloughed employees part-time from July 2020 and be responsible for paying this proportion of their wages.

Furthermore, from September 2020, the government will begin to phase out the furlough scheme by decreasing payments by 10% and decreasing the maximum payment by £313. Employers will then be able to claim 70% of employees

wages, capped up to £2,187, representing 14% of employment costs.

From October 2020, the government will pay 60% of wages capped up to £1,875, a further decrease of £312, representing 13% of employment costs.

The self-employment support scheme has also been extended to October 2020.

Rishi Sunak, chancellor of the exchequer, said: "Our top priority has always been to support people, protect jobs and businesses through this crisis. The furlough and self-employment schemes have been a lifeline for millions of people and businesses. We stood behind Britain's businesses and workers as we came into this crisis and we stand behind them as we come through the other side.

"Now, as we begin to re-open our country and kickstart our economy, these schemes will adjust to ensure those who are able to work can do so while remaining amongst the most generous in the world."

Good News For Clubs As Linneweber Case Reaches Conclusion

Clubs who put in a valid appeal to HMRC six years ago during what is known as 'The Linneweber Case' should now receive back the monies that they were forced to repay to HM Revenue and Customs six years ago. Dransfields MD Chris Haley explains:

"The Linneweber Case began in Germany, where under EU law, it was ruled unfair to have different VAT treatments between gaming machines sited in a casino and those sited in other locations. The ruling on fiscal neutrality stated that the treatment should be the same, and all machines should be exempt, or all machines should be taxable, regardless of location. The case of The Rank Group Plc concerned the application of VAT to certain gaming machines prior to 5 December, 2005 was based on the fact that the income from them was being treated differently for VAT purposes.

As a result of publicity around the case, many hundreds of clubs made claims worth thousands of pounds each which were then stood behind The Rank Group plc lead case.

While The Rank Group plc won the case initially, it then lost at Appeal at which point HMRC reclaimed the monies previously paid out to clubs as well as charging interest on this amount. This in

itself was a controversial move as the case had yet to be finally settled. After Appeals and court hearings - including at the Supreme Court - the case has finally been ruled upon for the last time and HMRC should begin to pay taxpayers that had valid claims stood behind the lead Rank case. The amounts that clubs which put in a valid Appeal will receive back could be substantial, being the full amount claimed, the interest thereon and the interest that clubs paid to HMRC six years ago. HMRC should calculate and pay interest on that whole amount from the date they claimed the monies back, to the date that they make the repayment now. The repayments could not come at a more crucial time for clubs as they begin to open up and try to recover from the effects of the Coronavirus lockdown.

HMRC have now issued guidance on how to make repayment claims with the onus on the taxpayer to chase the claim (rather than them paying out to all those with valid Appeals). A lot of clubs used their accountants to calculate and submit the claim, so they will have the required information."

In that business brief HMRC set out that they now require to validate claims with claimants providing:

- the claimant name, postal address and VAT registration number – including details of any changes since the original claim was made
- all related Tribunal reference numbers
- the total claim, broken down by reference to each VAT accounting period separately identifying output tax, input tax and the Tribunal reference number
- details of any input tax that is irrecoverable as a result of the claimants revised partial exemption position as applicable at the time of the claim - this should include the supporting partial exemption calculations, capital goods scheme calculations and confirmation of the partial exemption method in use
- the category of gaming machines operated in the period for when the claim was made

This may create a problem for clubs as those details may not be readily to hand, or the persons involved in the original claim and its follow up actions may no longer be active at the club, or as it is at least 6 years ago that Clubs submitting the documents they may no longer have these documents in their possession.

For details of how to claim visit: <https://www.gov.uk/>

government/publications/revenue-and-customs-brief-5-2020-vat-treatment-on-fixed-odds-betting-terminals-and-gaming-machines/revenue-and-customs-brief-5-2020-vat-treatment-on-fixed-odds-betting-terminals-and-gaming-machines or use <https://tinyurl.com/yakulta8>

Clubs should be aware that we believe the current information requirements needed by HMRC to be excessive and will be lobbying HMRC to reduce these document requirements. All that should be required is for each Club to note that it made a claim that was repaid, that HMRC have details on file (all documents sent to HMRC post 2000 (and probably earlier) are scanned and kept on an 'electronic folder' and ask HMRC to make payment of the original claim submitted and evidenced or verified by HMRC at the time of the claim, together with interest on the whole sum plus return of the interest charged by HMRC in their protective assessment (and interest thereon). We will be asking HMRC to consider this approach and will update Clubs accordingly.

Some Clubs were represented by Ian Spencer and can contact Ian here for assistance with this follow up claim: 07904 864209

We will provide further updates as soon as possible.

Waterloo and Taunton Conservative Club Celebrate VE Day

To commemorate the 75th anniversary of the end of World War II, VE Day, the Waterloo and Taunton Conservative Club, Ashton-under-Lyne, have seeded a wild flower meadow.

An area, around near the Club's car park has been cleared, with natural deck chippings added and a whole variety of different meadow flowers sown including a variety of red, white and blue poppies, symbolizing the colours of union flag. Poppies are synonymous with growing on the battlefields of World War II.

It is hoped the space will become home to bees and butterflies, and provide a much needed food source for them.



Chairman, Leon Tamcken (left) and club Secretary, Lyndon Watkin (right) with the new wild flower area - adhering to social distancing.

Benfleet Conservative Club Celebrates NHS Heroes

The Members of the Benfleet Conservative Club have contributed pictures and art work to be displayed on the Club's walls to celebrate the NHS and Captain Tom.

The Committee emailed Members asking for pictures which could be displayed and

were amazed by the response. They even managed to create a large painting of Captain Tom in time for his 100th Birthday. The pictures were all collected using social distancing and the Committee is delighted with all the support and enthusiasm for the project which was received.



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CLUB LAW AND MANAGEMENT

Questions and Answers

Q We have heard that some Clubs have received COVID assistance grants of between £10,000 and £25,000 but we have not received anything. What should we do?

A All Clubs should be entitled to a grant of either £10,000 or £25,000. If you have not received this grant please contact your local authority and request it. If you have any problems please let us know and we can also contact your local authority and request that the grant is paid as soon as possible.

Q In advance of re-opening should we hold a full in person Committee Meeting?

A Until the guidance is revised, Committee Meetings should be held remotely using emails, phone calls or video conferencing. Unless absolute necessary, physical Committee Meetings should not presently be taking place.

Q Once we have re-opened, do we need to hold our AGM?

A At some point an AGM will need to be held since the Members do need to undertake legal actions such as approving the accounts. If practical, the AGM should be held as soon

as possible after re-opening but consideration will have to be given to the social distancing guidelines in place at the time.

Q Our employees are currently furloughed, can we ask that they take holiday during this period?

A Guidance published by HM Revenue and Customs on 17 April 2020 on calculating wage costs for claims under the Coronavirus Job Retention Scheme confirms that employees can take annual leave while furloughed. Employers must pay furloughed employees their normal rate of pay for a period of holiday, rather than any reduced amount they receive during the furlough.

Many employers that have furloughed employees will not be in a financial position to pay them in full during annual leave. These employers can refuse any requests for annual leave during the furlough period by giving the required notice. The Government has amended reg.13 of the Working Time Regulations 1998 (SI 1998/1833) to allow workers to carry over up to four weeks' annual leave into the next two holiday years, where it has not been reasonably practicable for them to take it as a result of the effects of coronavirus. This will avoid the problem of large numbers of employees building

up an excess of leave that has to be taken towards the end of the leave year.

It is not clear if an employer can require an employee to take annual leave during a period of furlough, by giving them the required notice (although the likely need to pay employees their normal weekly pay during a period of annual leave may mean this is an unattractive option for many employers in any event). Until the position is clarified by government guidance, an employer that requires employees to use up their annual leave while they are furloughed risks a claim that they are in breach of the Working Time Regulations 1998. While case law has found that employees can be required to take annual leave at a time when they would not otherwise be working (*Russell and others v Transocean International Resources Ltd and others* [2012] IRLR 149 SC), it is not clear if the same principles would apply during furlough leave. Therefore, the safest option for employers is not to require

employees to use their annual leave during furlough.

If an employer does wish employees to use their holiday while furloughed, it should seek their agreement to this, rather than imposing a period of annual leave on them. Employees in receipt of reduced pay may be happy to take annual leave while they are furloughed, if this would be on full pay.


Q Does the ACC have a list of suppliers of items such as hand sanitiser, protective screens, gloves etc. that we may need when we re-open.

A We are attempting to put together a list of suppliers of items that Clubs may need when they re-open and where we find what appear to be reputable suppliers we will post these on our website. Due to the current circumstances, we are not able to bet the suppliers we find as thoroughly as we would like so please use caution when purchasing supplies from any new suppliers.



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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.