

WELCOME VAT Recovery Opportunities



Monday 13th May 2019; 6.30pm

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Club Support Services

WHY

- Evolved Club Accreditation Framework to be delivered in 2020/21
- Aligned Support Services

HOW

- Club Structures WebEx
- Gift Aid WebEx
- VAT WebEx

All on the Hive site:

Grassroots Club Leaders Group



OFF PITCH

Gift Aid WebEx

The Gift Aid WebEx that took place on Monday 8th April 2019, can be viewed by playing the recording here [Play recording](#). The presentation from the evening can be downloaded from the following link <https://www.thefa.com/for-all>.



HIVE Shared Learning Platform

On Friday 3rd May you will receive an email invitation to join a bespoke group on Hive that will give you access to a number of resources and the opportunity to share ideas with other clubs and like-minded individuals.

Annual Health Check 2018-19

The annual health check window for this season is now closed and I hope you have all renewed successfully?! Please make use of the digital assets you receive to communicate to your key audiences that you are PROUD to be FA Charter Standard. If you haven't received it already your physical certificate will be with you soon and footballs land with us to distribute from August 2019.

Club Marketing & Communications

Many thanks to all those clubs that responded and are interested in developing services with us to better market their club and communicate with their community. Unfortunately the workshop in was not feasible so we will look at an alternative way to engage with you on this area of development over the coming weeks and we will be in touch.

ON PITCH

FA Level 1 Coaching Funding

The FA has invested £1.2million into County FAs this season with the aim to have a qualified FA coach with every affiliated youth team within the grassroots game.

County FAs have until April 30th to complete their monitoring and evaluation on this funding, identifying individuals against teams who are booked on courses using this funding. Please work with your County FA and make sure you have an individual booked onto a course and aligned to the funding if you have a youth team without a qualified FA coach.

Please also share with your future team coaches the below article which explains the opportunity and the benefits of the FA Level 1 in coaching football qualification.

<http://www.thefa.com/learning/news&support-availability-for-youth-team-coaches>

What's Coming Up

Next WebEx: VAT & Football Clubs.

How clubs can deal with VAT efficiently

Monday 13th May 2019 6.30-7.30pm

Meeting number: 842 127 439

Host key: 873 534

Meeting password: Football

[Join Webex meeting](#) | [Add to Calendar](#)

For any questions regarding the pilot Club Programme, please contact your local County FA.

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VAT recovery opportunities

- Overview
- VAT registration
- Income taxable/exempt
- Optimising VAT recovery
- Practical issues



Overview

- VAT recovery requires VAT registration
- VAT recovery is dependent upon use
- VAT recovery position critical for grant applications
- VAT recovery spreads to whole club



VAT registration

- Compulsory/voluntary/intending
- Compulsory at £85k 'taxable' income pa
- Voluntary – assess financial benefit
- Covers all club activities
- Group registration
- Application online/paper form



VAT liability of incomes

Taxable:

Bar, catering, gate, parking, programme, kit sales, merchandise, sponsorship, facility letting, function hire, social subs.

Exempt:

Player subs, match fees, fixed board adverts, facility letting (10 sessions/24 hour rule), room hire only.



VAT recovery – basic rules

Taxable income = full recovery on related cost

Exempt income = full or no recovery on related cost

Overheads = partial or full recovery on related costs



VAT recovery – exempt related costs

Partial exemption:

Full recovery if:

- exempt input tax no more than £7500 p.a.
- exempt input tax no more than 50 per cent of total input tax

Then full recovery of exempt input tax

If over these limits then no recovery of exempt input tax



VAT recovery – facility improvement costs

- Playing facilities (pitch/ floodlights/ changing rooms)
- Youth facilities
- Gate admission ground (training area)
- 3g artificial pitch
- Clubhouse/car park
- Local Authority landlords



VAT recovery – mixed use facilities

- VAT recovery to extent of taxable use
- Letting of sports facilities
- Sports VAT exemption (individuals)
- Option to tax
- Projected usage
- Capital goods scheme



VAT – summary/practical issues

VAT registration

VAT returns/records

Grant applications (FF/FSIF)

Invoice timing on capital project costs

Zero rate construction of clubhouses/changing rooms



Any Questions?



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Thank You

