

SOUTH WESTERN ORIENTEERING ASSOCIATION

SECRETARY: Katy Dyer 19 Bramble Drive, Bristol BS9 1RE,
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Minutes of the Committee meeting held at 7.30pm on
Monday 23 March at the Kings Arms, Taunton

Those present:

Officers: Christine Vince KERNO (Chairman); Katy Dyer BOK (Secretary); Richard Sansbury QO (Fixtures Secretary);
Committee Members: Jeff Butt SARUM.
Club representatives: Dick Keighley WIM, Nicholas Maxwell DEVON.

1. Apologies for absence:

Caroline Craig NGOC; John Woodall (BOF Director); Mark Lockett DEVON.

2. Approval of Minutes for SWOA meeting 21 January 2015:

These were approved by all as a correct record.

3. Matters arising from those minutes:

None.

4. Correspondence:

None.

5. Treasurer and Membership Secretary's report:

5.1.1 Income and Expenditure since 21 January 2015 (last meeting). Balance in hand is £7138.14. [See Appendix 1.](#)

5.1.2 Memberships for 2015 are: Senior 447, Junior 93, Family 241, Total units 781.

5.2 Nicholas Maxwell said VAT is not chargeable on land access fees. He has prepared a Tax Information note for SWOA clubs. [See Appendix 2.](#)

5.3 New SWOA grant form and procedure: Mark Lockett has drawn up a form for applying for grants, in GoogleDocs. This needs to be shown to the committee for approval. All grants must be applied for before the relevant course/event. [Mark Lockett](#)

5.6 In the future, a list of grants available and amendments to 'What SWOA Does' to be published in SINS, and clubs informed directly. (See also item 14.) [Katy Dyer and Christine Vince.](#)

6. Fixtures

6.1 Fixtures report:

[See Appendix 3.](#)

6.2 Event Scheduling Group meeting

Richard Sansbury attended this meeting. He was asked to pass on information/requests to SWOA regarding quality control and areas suitability etc, but he felt this is not his role. His role is 'dates' and BOF should contact SWOA direct. Points to pass on are:

a. Under-16s not allowed to cross or walk along roads with uncontrolled traffic speeds.

b. Under-16s cannot walk on pavements as part of a race, unless traffic speed controlled.
c. BOF will be requiring all officials on level D events upwards to have attended an Event Safety Workshop

6.3 British Orienteering Championships 2015:

All aspects in place. Helpers slowly coming in from other SWOA clubs. Coordinator's report received. [See Appendix 4.](#)

7. Colour coded badge scheme:

Christine Vince has contacted SWOA coaches with an update. [See Appendix 5.](#) [Christine Vince.](#)

8. SWOA sponsored club courses:

8.1 Nicholas Maxwell DEVON suggested child protection workshops are needed.

9. Controllers:

9.1 Alan Honey BOK upgraded to Grade B controller.

9.2 NGOC ran a Grade C training course 14.3.2015. Clive Caffall NGOC (Grade B) was the tutor.

9.3 A SWOA sponsored Grade B controllers' course is proposed for 2015 or 2016. Christine Vince has asked Level A controllers to tutor. SWOA to fund. [Christine Vince](#)

10. South West Junior Squad:

Jeff Butt gave a report. [See Appendix 6.](#)

11. Coaching and Development:

11.1 SWOA to run an Event Conference late 2015 or Spring 2016. Suggest a Saturday in Taunton. [Christine Vince, Katy Dyer](#)

11.2 Coaching and Development Report. [See Appendix 5.](#)

12. SWOA 50th Anniversary events:

Clubs have responded with events for 21 or 22 Nov 2015. WIM/WSX joint event, Sat 21 Nov.

13. SWOA 50th Anniversary Buffet:

Proposals so far:

a. Plume of Feathers pub PL20 6QQ Princetown, after SWOA AGM and Caddihoe Chase, Sat 5 Sept 2015; organiser Christine Vince.

b. Suggest SWOA funds 50:50. Aim: adults £5, juniors £2.50.

c. Ticket sales to be combined with Caddihoe Chase entry.

d. School parking?

e. Explore whether KERNO could run a maze. [Christine Vince](#)

14. Changes to SWOA document 'What SWOA Does'

To be combined with review of SWOA website. **Christine Vince, Katy Dyer.**

15. More helpers for BOC 2015:

Katy Dyer made another request for more helpers from SWOA clubs. So far: NGOC 18, QO 5, SARUM 4, WIM 2, NWO 1; also SBOC 5.

16. SWOA AGM:

Date: Sat 5 Sept, Plume of Feathers suggested, 1630. Liaise with Alan Simpson.

Administration: AGM papers in SINS, website.

Chairman: to propose change to quorum rule and press for more club representatives.

Clubs: to consider items for AGM now.

Katy Dyer, Christine Vince.

17. Any Other Business:

17.1 British Trail O Championships 2014. Tom Dobra had podium position.

17.2 Nicholas Maxwell to send Tax Information report to Katy Dyer. **Nicholas Maxwell.**

18. Next committee meeting:

Wednesday 3 June 7 pm

At the Kings Arms Inn 22 Staplegrove Road, Taunton TA1 1DQ at 7.30pm.

Free car parking in front of the Inn after 6pm.

Refreshments available at the Inn

These minutes are subject to formal approval at the next SWOA Committee meeting. You are invited to send comments on these Minutes to the secretary before the next meeting.

Appendices to Minutes:

Appendix 1. SWOA Treasurer and Membership secretary's report: Page 3

Appendix 2. SWOA Tax Note: Pages 4 and 5

Appendix 3. Fixtures Secretary's report: Page 6

Appendix 4. British Champs 2015 report: Page 7

Appendix 5. SWOA briefing for coaches: Page 8

Appendix 6. SWJS report: Page 9

Treasurer and Membership Secretary's report

SOUTH WEST ORIENTEERING ASSOCIATION

Accounts for the period 01 August 2014 to 24 March 2015

<u>INCOME</u>		<u>BUDGET</u>
Event Levies	4908.94	7700
Interest	1.26	
2013/14 Memberships		0
Veteran Home International	5418.00	
Colour Coded Badges	10.00	
Reserves		
Total Income	10338.20	7700

<u>EXPENDITURE</u>		
English O.C.	608.00	900
Veteran Home International	6584.30	
SINS	519.75	800
Officials Expenses	0.00	250
Committee Expenses	62.50	600
Competition Expenses	0.00	250
Tour Grants	3475.00	2500
Junior Squad	0.00	1000
Grants for Courses	868.58	1000
Web Site Expenses	85.99	<u>120</u>
Major Events/BOF Conference	148.30	
SWOA Activities		<u>250</u>
Club Conference		
Total Expenditure	12352.42	7670

Surplus of Expenditure -2014.22

Balance B/Fwd 01/08/14 9152.36

Surplus of Expenditure -2014.22

Balance in Hand 7138.14

Represented by:	Current Account	2653.54
	Business Money Manager Account	4484.60
		7138.14

<u>MEMBERSHIPS</u>	<u>Senior</u>	<u>Junior</u>	<u>Family</u>	<u>Units</u>
2010	397	65	272	
2011	381	67	266	
2012	358	73	252	
2013	431	85	244	
2014	439	102	149	690
2015	447	93	241	781

Orienteering clubs - Employees, PAYE and other implications

At the SWOA November 2013 meeting I agreed to circulate some comments not covered in the recent Focus tax article on PAYE and other matters.

The issue

Where an organisation has an employee there is a wealth of legislation that comes into play. This includes an obligation to:

- deduct PAYE
- pay class 1 national insurance contributions ('NIC')
- administer statutory payments such as statutory maternity pay and statutory sick pay
- follow the minimum wage legislation
- follow employment law

It is onerous stuff and is to be avoided except in very narrowly defined circumstances

Minimum wage legislation and volunteers

The minimum wage legislation is widely drawn to stop companies avoiding its responsibilities. This makes life difficult where people who are employees want to volunteer as well. This would mean that for each hour worked whether as employee or volunteer the individual should be paid the equivalent of £6.31 per hour.

Example: A club member is paid for mapping. It is not uncommon for the task to take a lot longer and they spend many more hours doing it but do not charge. If they are a volunteer or self employed mapper there is no problem for the club. If they are an employee mapper they should be paid £6.31 per hour for each hour worked.

Because we are a largely volunteer sport the minimum wage legislation is potentially the most onerous obligation of having an employee unless carefully monitored.

Employee or self employed

It is a matter of fact, developed by case law, whether someone is an employee or otherwise. HMRC cannot decide this unilaterally. If they find income not being taxed it is easier for them to challenge the employer as they are often larger organisations plus they get employer NIC making more tax in total.

If an individual is registered self employed then the tax should have been paid by the individual on income earned. There is less financial incentive for HMRC to investigate if tax is being paid by a self employed person but they do still look at specific arrangements.

In deciding whether someone is self employed there are a number of aspects to consider. These build up a picture of the correct category. HMRC has an employment status indicator software tool. This can be used to determine the status but has its limitations by virtue of the small number of black and white questions i.e. it only covers some shades of grey. The aspects associated with self employment include:

- ability to delegate the work
- not subject to day to day supervision
- can choose the time of carrying out the work subject to deadlines
- provide own tools and equipment
- has expertise
- has more than one customer (desirable although not essential)
- takes the risk that if they do not deliver the service they will not get paid

Examples – mapping

1. Within our club the most significant payments to individuals other than for actual expenses are to mappers. Commercial mappers should be self employed. They would be registered self employed, recognised as having skills nationally or regionally, ideally work for a set or capped fee, decide on their hours and when to perform the work (with an overall deadline), provide their own tools such as sighting compasses, mapping software or GPS.

2. A club wants to encourage mappers. It provides training and buys some equipment which the trainee mappers are able to use. If they do it as a volunteer all expenses can be reimbursed and mileage of up to 45p per mile can be paid (HMRC official rate).

3. In example 2 if the club then paid them for a mapping project they are more at risk of being an employee. If a club member is considering providing mapping services they should buy their own equipment or possibly rent it from a club for a commercial payment. They should agree a fee in advance (ideally) or at the very least have a fee cap. Some commercial mappers charge a

daily rate and that is the basis they wish to work. That does not mean they are an employee. The position might be different for a club mapper starting off as overall they may meet fewer self employed indicators.

Coaching

Coaching gets more messy. Individuals may coach schools and be an employee. They may do coaching for the club and be paid expenses. They may do some self employed coaching. There are qualifications required in order to coach and courses to attend. Coaches must also consider whether their activity is covered by insurance be it by a club, a school or themselves. The club will need to examine any payments made to coaches including payments for courses to decide whether it is in a capacity of a club volunteer or self employed professional or employee. It may be appropriate for self employed coaches to pay some or all of course fees.

Actions for clubs

1. Identify the exposure

Does the club make payments to individuals other than for actual expenses incurred including mileage of up to 45p per mile? If so what are they for?

2. Are payments made to someone who is a self employed person?

Ask the recipient if they are registered as self employed? If not then the arrangements are open to challenge

3. Review how arrangements are structured

Try to make arrangements with people so that they fall on the self employed side of the divide. Using the employment status indicator can help you see the implications from how arrangements are structured.

4. Know if you have employees

If you conclude someone is an employee work out the total costs – tax, NIC and minimum wage of those arrangements and decide whether you can afford it.

Unrelated matter – VAT on access charges

In recent months two landowners have added VAT to access charges. One withdrew the charge, the second, South West Lakes is reviewing the position. I note that on the BOF website the copy of the Forestry Agreement states that their charges are an exempt supply for VAT purposes. This means no VAT is added.

South West Lakes said that:

We are not able to treat this as an exempt supply under HMRC notice 742 as I'm not aware the hire was not for more than 24 hours or part of a series of 10 or more events at our sites which is required for the exemption.

Extract from HMRC Notice 742: 5.1

If you let facilities for playing any sport or for taking part in any physical recreation your supply is normally standard-rated. But, if the let is for over 24 hours or is for a series of sessions your supply may be exempt.

I have responded and said:

- Paragraph 5.2 of notice 742 defines a sports facility. I do not think there is anything in that definition which is relevant to our sport i.e. you are not providing any sports facilities, as defined, for us to carry on our sport. All you provide is access to land. You will see that in paragraph 5.2 they give the example of an ordinary village hall not adapted in any way for sport but used for sporting activity. Such lettings are treated as exempt because they are not deemed to be a sporting facility.

SW Lakes subsequently wrote back to see they had opted to charge VAT. This meant they were correct to charge VAT (see below).

The general practice is that a land owner will not charge VAT on lettings of land for orienteering. Correspondingly they cannot recover VAT (input VAT) on any costs. As this is normally a lot lower than the VAT payable on charges businesses are usually better off with this treatment. Exceptionally they may opt to charge VAT, possibly if they expect to incur VAT on a lot of costs.

Fixtures secretary's report

Fixtures Report for SWOA committee - March 2015

1. Action from last meeting - 6.1.2 Date for British Middle & Sprints 2018 - have now asked for 1-2 Sept
2. SW middle distance - NGOC unable to get Knockalls as intended, using Mallards Pike instead (same area used at last Caddihoe).
3. NWO Galoppen - Rules say we are not allowed to let under 16s cross roads. The Galoppen league has had M16 on courses up to blue. Could we restrict entry to those age 16+ on some courses?
4. Complaints! Urban "clash" 6/7 June 2015 Wimborne and Canterbury.

5. Level A & B events:

18-19 Apr 2015	A	UKOL	BOC/BRC	BOK
27 Jun 2015	B		Harvester	WIM
5-6 Sept 2015	B		Caddihoe	Devon
13 Mar 2016	B		CSC Heat	BOK
20 Mar 2016	B		Sarum Saunter	Sarum
1-2 Oct 2016	A	UKOL	Caddihoe & Southern Champs	WSX/WIM
5 Nov 2016	B		Salisbury City	Sarum
26 Nov 2016	B		Southern Night Champs	QO
5 Mar 2017	B		Sarum Saunter	Sarum
12 Mar 2017	B		CSC Heat	
19 Mar 2017	B		BOK Trot	BOK
2-3 Sept 2017	B	UKOL	Caddihoe	Devon
22 Oct 2017	A		CSC Final	
19 Nov 2017	B		British Schools Champs	BOK working on it
1-2 Sept 2018	A	UKOL	British Sprints & Middle	
2018	B		Cadd hoe	
2019	A	UKOL	Southern champs	
2021	A	UKOL	JK	

6. Did not offer British Schools Champs to clubs, but approached likely candidates directly. Should we seek bids from clubs to take on each of the above or could SWOA be an organising body?
7. British Night Champs, CSC Final & Harvester are not on a rota. The latter 2 in particular struggle to find offers. We could offer for BNC for 2019 or 2021 onwards.
8. I attended an Event Scheduling Group meeting on 14th March. Amongst the fixtures business as above there were messages to send to clubs on road crossings and officials training.
9. SWOA & clubs being asked for response to BOF's franchise proposal.

Richard Sansbury

British Championships - Progress Report for SWOA Meeting 23 March 2015

We continue to be on are on schedule to deliver a successful and quality event. Planning has been completed and organisation is well advanced.

The Event Programme was published at the beginning of March and entries currently stand at 1334 for Day 1 to include 25 colour coded entries. Closing date for late entries is midnight this Sunday (29 March) when we're hoping that total entries will exceed 1500.

Relay entries stand at 236 against the 330 we are expecting (late entries close on 7 April). We also have 28 entries for the TrailO.

There is a facility for very late entries for both days but not on the day except for CC courses and non Elite PreO.

As always the Organisers are in need of more helpers (we currently have more than 100 volunteers each day with excellent support from BOK). Support from some SWOA clubs has been good but support from other SWOA clubs has been patchy or nonexistent. We would make a final and urgent plea for assistance.

Dave Urch
BOC 2015 Co-ordinator

SWOA briefing to coaches – March 2015

The colour coded badge scheme

The SWOA committee would like to revitalise the Colour Coded Badge Scheme, which is currently run by Anne Donnell BOK. Anne says that she only goes to BOK local events these days, and feels that the scheme does not reach a wide enough audience. The committee is grateful to Anne for all the work she has done in the past for the scheme, and are considering several ways in which they could support her.

It has been decided that the board that advertises the scheme should be kept with the equipment for the SWJOS O-Buy stall; this means that the board will be displayed at all the events that the Squad stall visits.

The committee would also like to involve the SW coaches in the promotion of the scheme. The present design of the scheme is as follows:

To qualify you must be within the first 50% of all starters or within 1½ times the winner's time in the results on the same colour course, 3 times in any 2 years.

For WHITE courses you only need to complete the course 3 times.

STRING COURSE (PURPLE) is for any young person who does not already hold any other colour award, and who has completed 3 string courses.

To obtain a colour coded badge award please let me have the 3 dates on which you qualified (anywhere in Britain) and £1 for Juniors (20 & under) or £2 for Seniors (21 & over). These prices are subsidised by S.W.O.A. If applying by post please make cheques payable to S.W.O.A. and enclose a stamped addressed envelope. Send to me at 34, Westfield House, Cote Lane, Westbury – on – Trym. Bristol BS9 3TJ. . Sorry no E-mail.

Anne Donnell BOK

When the scheme first started, we had Badge Events and standards for each colour coded course were published with the results (which is where the qualification of being within the first 50% of starters, or 1½ times the winner's time, comes from). Now these standards are not published, and we have four event Levels, D to A.

I would like your views on how we can update the qualifications for the colour coded badge scheme. This needs to be done in a way that will encourage youngsters to qualify for a badge.

- Do we ask them to make a record of winning times and numbers of starters for their qualifying events?
- Do we use another measure for them to qualify against?
- Do we allow results from any event to be used, or limit them to Level C events and above?
- Any other comments?

Replies to me, please, by the end of April.

A date for your diary

The next national Coaching Conference will be in 2017 - 14th and 15th January 2017. The location will be in the Lancaster / Manchester / Crewe area, easy to reach by public transport, Travelodge/Premier Inn accommodation will be close by. The actual location will be announced by the end of January 2016. The conference co-ordinator is Vicky Thornton. It was impossible to avoid a clash with events on the calendar so apologies to anyone affected.

Coaching logs

Licensed Coaches are reminded that, if they haven't already done so, they need to make up their coaching logs and send them to me for checking.

It was announced three years ago that coaching licences would be renewed until the Spring of 2015, which is now upon us. I need to check your log and then inform National Office if it is satisfactory, so that they can renew your licence in their records.

Christine Vince
Association Coaching Representative, SWOA
March 2015

South West Junior Squad Report

1. Xmas weekend moved to Jan 2016 Forest of Dean, NGOC galoppen.
2. Squad trained on Cannock Chase after Middle Championships 2015. Attendance reduced by Portuguese event.
3. Juniors encouraged to go to championship races and galoppens.
4. In the squad are about 20 more advanced juniors and 10-15 less than Orange standard. Squad participants need to be mature enough to cope with a weekend away.
5. Ex squad members encouraged to return as coaches.
6. May attend O-ringen2016 with those taking GCSE and A2 exams. Self help tour but go as group.
7. Next World Schools Championships 2017.
8. SWJS accounts not yet complete.

Jeff Butt
23.3.2015