

Dear Sir or Madam

Changes to the rules and guidance for Community Amateur Sports Clubs (CASCs)

Club: Mail merge club name

From 1 April 2015 the qualifying conditions for the Community Amateur Sports Club scheme have changed.

You are now being asked to check and confirm whether your Club meets these new conditions.

We have summarised the changes below

- To remain a CASC at least 50% of your members must be participating members.
- CASCs can now make some small payments to players as long as the total amount paid to all players is no more than £10,000 a year (including the value of non-cash benefits for playing).
- CASCs can now make limited travel and subsistence payments to members in certain situations.
- There is now a £100,000 a year income limit. To remain a CASC you must not earn more than £100,000 a year from trading and property income combined.

There has also been an increase to the turnover limits before you have to pay Corporation Tax. These are £50,000 from trading income and £30,000 from property income.

What you need to do now

It is important that you now confirm whether your club still meets the conditions for CASC status.

Go to www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes to read the full guidance. This gives a detailed explanation of these new conditions.

If your club still qualifies under the new conditions you simply need to complete the enclosed self-assessment checklist and return it to the above address.

If your club no longer qualifies as a CASC you have two options:

- 1 If you do not want to make changes to stay in the scheme you should complete the enclosed self-assessment checklist and return it to the above address. HMRC will then deregister your club from the scheme. As long as your club qualified under the old rules there will be no scheme exit charge.
- 2 If you want to remain a CASC you should complete the enclosed self-assessment checklist and explain that you want to make changes to stay in the scheme. Return the checklist to the above address.

You have until 1 April 2016 to make the changes needed to meet the new conditions. After 1 April 2016 HMRC will write to you again to check that you have made all of the necessary changes.

Important: You must make the necessary changes before 1 April 2016.

If you do not respond to this letter before 1 April 2016, we will deregister your club and there may be a scheme exit charge.

Yours faithfully

Dave Shaw

Head of SPT Charities, Savings & International



Before completing these questions please read the detailed guidance notes on our website. Go to www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes and choose the relevant Section or Annex as shown next to each question below.

Club name

CASC reference

1 Is your club open to the whole community without discrimination? Read section 2.2 – 2.4 of the guidance notes.

No Yes

2 What is your annual turnover from trading? Read Annex 1 to the guidance notes.

£ 0 0

3 What is your annual turnover from property? Read Annex 1 to the guidance notes.

£ 0 0

4 Do you pay more than £10,000 a year to players? This should include the value of any non-cash benefits offered to members for playing (for example, travel and accommodation). Read section 2.15 of the guidance notes.

No Yes

5 Is your most expensive membership less than £1,612 a year? This limit also applies to any shorter or longer memberships on a pro-rata basis. Read section 2.6 of the guidance notes.

No Yes

6 Are the 'costs associated with membership' less than £520 a year for all of your members? Read section 2.7 of the guidance notes.

No Yes

7 If you have answered 'No' to Q6, do you make a provision for those members that cannot afford to pay £520 a year and clearly advertise this facility? Read section 2.8 of the guidance notes.

No Yes

8 Are more than 50% of your members participating members? Read section 2.21 of the guidance notes.

No Yes

9 If you reimburse or pay your members for travel and subsistence please confirm that you are compliant with the new guidance? Read section 2.12 of the guidance notes.

No Yes Not applicable