

CASC newsletter – Summer 2011

6,000 clubs registered

6,000th CASC registration

In June HMRC registered the 6,000th club under the Community Amateur Sports Club scheme. A seminar was hosted by the Sport and Recreation Alliance to coincide with this milestone and to endorse the scheme. The Minister for Sport, Hugh Robertson MP spoke at the seminar to lend his support. National Governing Bodies, County Sports Partnerships and other stakeholders - such as Sport England and runningsports - discussed some of the key issues around the scheme and committed to continue to push CASC forward.

Changes to CASC managers and nominees

Changes to CASC managers and nominees need to be communicated to HMRC via the variations form. Changes to authorised officials for tax purposes, responsible persons nominated by the club and external nominees should be notified to HMRC. You will find guidance [here](#) and the form [here](#).

Discussions with HMRC

Discussions continue with HMRC on the effective operation of the scheme to ensure that it provides the right approach to helping clubs, while also meeting the needs of sport and Government. There are currently a number of issues under discussion to help improve the scheme but we are always interested in hearing about your issues.

HMRC Charity Tax Forum

CASCs are represented by Richard Baldwin on the new HMRC Charity Tax Forum, which has recently held its third meeting. Much of the CTF's time has been spent on discussing how to improve Gift Aid, which CASC's can use to raise much needed funds. A sub-group has been set up to discuss the proposed Small Donations scheme outlined in the 2011 Budget. The minutes of the CTF can be found [here](#).

Trading income limits

CASCs which have gross trading income of over £30,000 p/a pay corporation tax on the whole of that income less any attributable expenses - there is now no "nil rate" band of tax on taxable profits of £10,000 or less. Recent cases highlight the need to review whether the trading income limit is breached, in which case the club needs to file a corporation tax return online and pay the tax on time or else face interest and penalties. Trading income is not always easy to determine but HMRC's [guidance](#) on mutual trading may provide useful pointers.



SPORT+ RECREATION ALLIANCE

CASC Applications

Clubs proposing to apply to HMRC to be CASCs should look closely at HMRC's detailed CASC guidance notes as well as the guidance on registering. The better the applications the sooner HMRC will be able to register your club. HMRC is likely to refuse poor quality applications which cause delays all round. You now need to complete your applications on line, print off the form and send this to HMRC. If you don't provide details when you apply of at least two responsible persons plus one authorised official and their National Insurance numbers HMRC will not be able to register your club. HMRC's guidance is available [here](#).

For further information contact your CASC Champion or see the relevant pages on the [HMRC website](#).