



## CASC NEWSLETTER – WINTER 2018-19

### GOOD NEWS FOR CASCs USING GIFT AID

*Government and HMRC* continue to encourage the use of Gift Aid and the Gift Aid Small Donations Scheme (GASDS) amongst CASCs. They are intending to slightly relax the donor benefit limits for Gift Aid and are going to increase the level of an individual donation qualifying for GASDS from £20 to £30 from April 2019. They have also clarified the Gift Aid rules for coffee mornings encouraging organisers to ask for a donation rather than charging for food and drink, thus enabling a CASC to generate an extra 25% in Gift Aid on the funds raised. However, care must be taken to follow the Gift Aid rules. Other opportunities for using Gift Aid include sponsored walks, runs and auctions. CASCs should ensure they have valid on-going Gift Aid declarations if applicable, since from 1st April 2019 the personal allowance increases substantially to £12,500 taking some potential donors out of the tax net.

*Time is running out* to set up digital records to comply with Making Tax Digital (MTD) for VAT with a 1st April 2019 deadline for VAT registered sports clubs. Unincorporated VAT registered CASCs and those clubs within VAT groups may have 6 months longer to comply but all sports clubs should prepare now. Sports clubs will need to choose appropriate specialised functional compatible software for VAT reporting and may wish to join HMRC's pilot before MTD for VAT becomes mandatory. Sports clubs which are VAT registered with taxable supplies above the VAT registration threshold will have to comply; the current Vat registration threshold will be retained at £85,000pa until 31st March 2022. For further details please see [here](#).

*Exemption from inheritance tax* is normally available to individuals making bequests in their wills to CASCs. For example a retired member may leave his entire estate or part of it to his club and save substantial amounts of inheritance tax at a rate of 40% which would otherwise be payable.

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***Failure to prevent*** the criminal facilitation of tax evasion is now a serious criminal offence which incorporated sports clubs including CASC's may believe they have no risk of committing; but this is not so. For example, a CASC that is a company needs to consider this new corporate criminal offence carefully and immediately prepare and document a risk assessment of its potential exposure if penalties are to be avoided. Failure to do so could have serious consequences for the club's directors particularly those with professional qualifications such as lawyers and accountants.

For further information contact your CASC Champion ([davestubley@rfu.com](mailto:davestubley@rfu.com)) or visit [www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs/](http://www.englandrugby.com/governance/legal-and-admin/community-amateur-sports-clubs/).

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