



## RUGBY FOOTBALL UNION

# CASC NEWSLETTER – SUMMER 2012

## £120 MILLION FOR CASCs

*CASCs have received* an estimated minimum cash benefit of £120 million since the scheme began in 2002 (Source: Tim Baldwin - Monthly analysis of CASC registrations). This is another great milestone for the scheme.

*Draft legislation has been* produced on the Gift Aid Small Donations Scheme (GASDS) designed to allow CASCs (and charities) to receive a top-up payment of 25p in the £1 from the Government on small cash donations of up to £20 (maximum of £5,000 per year), without the need for the club to obtain declarations as is required to claim Gift Aid. The scheme is due to start in April 2013. Therefore, if your CASC is not currently claiming Gift Aid on individual donations, consider starting now as 3 years of successful Gift Aid claims are required to benefit from GASDS.

*HMRC is currently* revising its guidance notes on the CASC scheme. Social activities and membership fees amongst other topics are being revisited. HMRC are expecting to have completed the revisions by the autumn with publication shortly afterwards.

*The old paper* R68 HMRC form for claiming Gift Aid repayments should no longer be used and may be rejected by HMRC. CASCs must fill in the 'intelligent' online form on screen, print, date, sign and post it to HMRC.

*A registered CASC changing* its constitution should take great care to ensure the changes don't unintentionally compromise its CASC status. Provided the club does this, it doesn't need to send its amended constitution to HMRC. If a CASC thinks the changes might compromise its status, it should not change the constitution but ring the HMRC CASC Helpline for guidance first.

*There are new* template HMRC declaration forms for donors to fill in when a CASC is claiming Gift Aid on donations. CASCs must use the new templates or adopt new wording for its existing declarations as the old forms will not be accepted next year. New template forms can be found at [www.hmrc.gov.uk/charities/gift\\_aid/declarations.htm#2](http://www.hmrc.gov.uk/charities/gift_aid/declarations.htm#2).

For further information contact your CASC Champion ([davestubley@rfu.com](mailto:davestubley@rfu.com)), visit [www.rfu.com/ManagingRugby/ClubDevelopment/LegalAndAdmin/CommunityAmateurSportsClubs.aspx](http://www.rfu.com/ManagingRugby/ClubDevelopment/LegalAndAdmin/CommunityAmateurSportsClubs.aspx) or HMRC's website at [www.hmrc.gov.uk/charities/casc/index.htm](http://www.hmrc.gov.uk/charities/casc/index.htm).