



John Hannah
CRAIG Y DON CROQUET CLUB
QUEENS ROAD
LLANDUDNO
LL30 1TE

Web www.gov.uk

Date 25 February 2020
Charity ref CH12042
Bundle ref 61000062206

Dear Sir

Community Amateur Sports Club Scheme

Club: CRAIG Y DON CROQUET CLUB

I've registered CRAIG Y DON CROQUET CLUB as a Community Amateur Sports Club (CASC) from 18 February 2020. I've done this under Part 13, Chapter 9 Corporation Tax Act 2010.

Please note that the club should only claim Gift Aid relief for gifts received after this date.

We'll include the club's name and contact address in a register of Community Amateur Sports Clubs. This is published on www.gov.uk

Please note that once the club is on the register, it cannot deregister.

The club's tax reference number is **CH12042**. You should give this tax reference number in any correspondence you send us.

Completing a tax return

CASCs are treated as companies for tax purposes. This means your CASC may have to pay Corporation Tax on any income or capital gains that don't qualify for tax relief. These could be profits from trading under £50,000 (£30,000 before 1 April 2015).

If your CASC needs to pay tax you must:

- file a company tax return
- include form CT600E if you're claiming relief on any income

If you don't have any tax to pay, you only need to complete a tax return and form CT600E if we ask you to. In both cases you must send a copy of the annual accounts. Returns for the accounting period after 31 March 2010 must be filed online. For information, go to www.gov.uk and search 'CASC and Corporation Tax'.

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Gift Aid

Our records show John Hannah as the CASC's authorised official. We will only accept Gift Aid repayment claims signed by them.

The club must not claim Gift Aid on membership subscriptions. Please see the guidance on Gift Aid for Community Amateur Sports Clubs. Go to www.gov.uk and search for 'claim gift aid'.

When making a claim:

- for Gift Aid
- for other tax repayments
- under the new Gift Aid Small Donations Scheme

we recommend that you do this using our secure online service.

If you want to file your claim online, you'll need to enrol for the Charities service on our online services website. As part of the enrolment process, you'll need to quote the following.

HMRC Charities/CASC reference number: CH12042
Unique Customer Account Reference: 0120258658
Postcode: LL30 1TE

For information about making claims and how to enrol for our online service, go to www.gov.uk and search for 'charities online'.

VAT and CASCs

If your club is registered as a CASC, it may get various tax relief. However, unlike charities there are no specific VAT reliefs for CASCs. However, your club may qualify for a VAT exemption for fundraising events and certain sporting activities. The rules for whether your CASC needs to register for VAT are the same as for any business.

What you need to do

You should:

- keep this letter safe – it's the CASC's evidence that it can claim the available tax exemptions
- keep the above details for the CASC private - publishing these details increases the risk of fraudulent activity

If you stop acting as the authorised official or other official:

- you must tell us on form ChV1 - for a copy of this, go to www.gov.uk and search for 'ChV1'
- please pass this letter on to your successor

You can also use form ChV1 to tell us about any other changes to your club. This includes changes:

- to other officials
- to the club's name
- to the club's nominee or banking details

Employees

If your CASC:

- has employees and you need advice about Pay As You Earn (PAYE), Income Tax, National Insurance contributions or Statutory Sick Pay
- becomes a new employer

phone our New Employer Helpline on 0300 200 3200.

Yours faithfully

Gary Byrne
CASC Technical Officer

Join the millions of taxpayers already using their Personal Tax Account to access a range of services. It takes just a few minutes to get started, go to www.gov.uk/personal-tax-account
Or you can use the HMRC app.

To find out what you can expect from us and what we expect from you go to www.gov.uk/hmrc/your-charter and have a look at 'Your Charter'.



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**HM Revenue
& Customs**

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Mr John Hannah
Craig Y Don Croquet Club
159 Deganwy Road
Llanrhos
LLANDUDNO
LL30 1NE



**Charities, Savings & International 2
HM Revenue and Customs
BX9 1BU**

Phone 0300 123 1073
Monday to Friday 8.30 am to 5.00 pm

Fax 03000 547381

Web www.gov.uk

Date 11 June 2020
Our Ref CH12042

Dear Mr Hannah

Craig Y Don Croquet Club

Thank you for your email dated 8 June 2020.

I can confirm that the club has been registered as a CASC and enclose a copy of the CASC registration letter issued by my colleague in February.

If you contact us, we can deal with you more quickly if you quote our reference number and provide a daytime phone number.

Yours sincerely

Pete McConnell
CASC Project Team

If you need extra support, go to www.gov.uk/dealing-hmrc-additional-needs For example if you have a disability, a mental health issue, or do not speak English/Welsh.

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



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