

Mr David Spratt C/O Southport Flower Show Victoria Park The Esplanade SOUTHPORT PR8 2BZ HM Revenue & Customs
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Date

22 October 2013

Our ref

CH10135

Dear Sir or Madam

Community Amateur Sports Club Scheme

Victoria Park Bowling Club

I have registered Victoria Park Bowling Club as a Community Amateur Sports Club for the purposes of Part 13, Chapter 9 Corporation Tax Act 2010 with effect from 2 September 2013. Please note that the club should only claim Gift Aid relief for gifts received after this date.

I have entered the club's name and address on the Community Amateur Sports Clubs' register.

Please note that the club's **tax reference** number is CH10135. You should give this tax reference number in any correspondence with us.

We may send you a CT600 *Corporation Tax return* or a notice to file. You will probably not get one every year, but if you do you must complete it and send it back with a copy of the accounts. You can show most information on the supplementary page to the Corporation Tax return, which is called a CT600E. To get a copy:

- go to hmrc.gov.uk/sa/index.htm
- phone our orderline on 0845 300 6555.

Gift Aid

Our records show David Spratt as the charity's authorised official. We will only accept repayment claims signed by him.

The club must not claim Gift Aid on membership subscriptions. Please see the guidance on Gift Aid for Community Amateur Sports Clubs. Go to hmrc.gov.uk/charities/gift aid/casc.htm

When making a claim for Gift Aid, other tax repayment or under the new Gift Aid Small Donations Scheme, we recommend that you submit your claims using our secure online service – Charities Online. If you want to file your claim online, you will need to enrol for

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



Charities Online on the HMRC Online Services website. As part of the enrolment process you will need to quote your:

- HMRC Charities Reference number CH10135
- unique Customer Account Reference 0106707388
- postcode PR8 2BZ

For information about making claims and how to enrol for Charities Online, go to hmrc.gov.uk/charities/online/index.htm

Please note that there is no provision for clubs to request deregistration once on the register.

What you need to do

Keep this letter safe. It is the CASC's evidence that it can claim the available tax exemptions.

Pass it on to your successor if you stop acting as the authorised official or other official. If you do stop, you must tell us on form ChV1 *HMRC Charities change of details form.* For a copy of this, go to **hmrc.gov.uk/forms/charity-stubb.htm**

Use form ChV1 to tell us about any other changes to your club. This includes changes to other officials, club name, nominee or banking details.

Employees

If your charity has employees and you need advice on, for example, Pay As You Earn (PAYE), Income Tax, National Insurance contributions or Statutory Sick Pay, phone our Employer Helpline on **08457 143 143**.

If your charity becomes a new employer and you need help on the operation of PAYE, phone our New Employer Helpline on **0845 60 70 143**.

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

Yours faithfully

Gary Byrne

Technical Executive (Casc Unit)

To learn more about your rights and obligations go to hmrc.gov.uk/charter