

Summary for Voting Members: CASC Status and Proposed Change

During the review of our governance documents last year, Swim England alerted us to something unexpected: **Howe Bridge Aces is officially registered with HMRC as a Community Amateur Sports Club (CASC)**. As your documents note, *“we only recently discovered the registration while reviewing historic documents”* and no current or past committee members recall this being an intentional decision.

Although the club was registered as a CASC in 2007, in practice **we have always operated as a standard Swim England–affiliated swimming club**, not as a CASC.

What is a CASC?

A CASC is a special HMRC status designed for sports clubs that meet strict criteria around:

- membership rules
- fee structures
- asset ownership
- reporting and compliance

It is mainly used by clubs that **own facilities or hold significant assets**.

Why CASC status is not suitable for Howe Bridge Aces

Based on the information in your documents, the committee has concluded that CASC status does not fit the club today because:

- *“We don’t own facilities or hold significant assets.”*
- We already operate under Swim England’s governance framework, which provides everything we need.
- CASC rules impose restrictions and reporting obligations that do not match how the club functions.
- Remaining a CASC could create unnecessary administrative or financial complications in the future.

In short, CASC status adds obligations without providing any benefit to the club.

What the committee is recommending

The committee is asking members to approve:

1. Removal of CASC status

This simply aligns our legal position with how we already operate day-to-day. As your document states, *“Removing CASC status simply aligns our legal position with how we already operate.”*

2. Adoption of the new Swim England–approved constitution

We renew our Club Constitution every 4 years inline with Swim England Policy. We have changed our Club Financial Year from Aug to Sep, to Jan to Dec. This more aligns with club activities over the year and aligns with the Swim England year. The new constitution follows a template provided by and then approved by Swim England. We received the approval in December 2025. The new constitution reflects an ordinary Swim England Club, without the additional requirements that would have needed to be included if we had remained a CASC Club. This also brings us inline with other Clubs under SE NorthWest. Adoption of the new constitution ensures our governance is:

- modern
- compliant
- aligned with safeguarding and equality requirements
- fit for future development

Will anything change for swimmers, parents, or training?

Training, fees, coaching, competitions, and day-to-day club life remain exactly the same

This is purely an administrative tidy-up to ensure the club's structure is correct and future-proof.

Why members must vote

CASC status is a legal designation. Removing it requires a formal member decision at a Special General Meeting to ensure transparency and proper governance. We must submit the minutes of this SGM in order for HMRC to remove the CASC status.

Bottom line

- The club unintentionally remained registered as a CASC.
- CASC status does not suit a Swim England club that does not own facilities.
- Removing CASC status avoids future complications and brings our legal structure in line with how we already operate.
- Adopting the new constitution ensures we meet all current Swim England standards.

This is good governance.