

9. To register CoDA UK NSC with HMRC as a small unregistered charity

GSR/Rep/Committee member: Pete H – Web Service

Exact proposal for NSC consideration (2 sentences ideally):

To register CoDA UK NSC with the HMRC as a small, unregistered charity.

Supporting background information to be circulated prior to the meeting (please include links to online documents or indicate that there are attachments to be circulated with the agenda):

As the NSC generally receives under £5000 per year in income CoDA UK NSC can be registered with the HMRC as a small unregistered charity. This will provide the NSC with a charity number that can be used to make better use of groups donations. The 'unregistered' bit means registration with the charity commission, which brings in a lot more requirements and work.

This includes discounted and donated technology services, reduced rates on services (including room rental from some places) and more.

Ongoing the NSC may need to submit the of the annual table summary of donations and expenditure that is published as part of the treasurer report.

At least two people would need to be listed as trustees to set up the registration with the HMRC, I am willing to be one as my details are registered for the website contact etc.

I would be willing to complete the registration activity. This may provide an additional service role for someone to take on in the future.

CoDA UK would need to comply with charity law, but from reading through it I feel that this is already the case.

Further reading on this can be found here:

[Small unregistered charity | Practical Law \(thomsonreuters.com\)](https://www.thomsonreuters.com/uk/practical-law/articles/small-unregistered-charity/)

[Get recognition from HMRC for your charity - GOV.UK \(www.gov.uk\)](https://www.gov.uk/guidance/get-recognition-from-hmrc-for-your-charity)

Is a vote required (If N is selected, this item is just for discussion to share the Experience, Strength and Hope of the NSC): Y

1. To register with the HMRC as a small unregistered charity.
2. To nominate two or more trustees.