

Selsdon Residents Association

Detailed Breakdown of Rule changes proposed for adoption at 2018 AGM

The Selsdon Residents Association (SRA) is 90 years old. Its current Constitution or 'Rules' were most recently amended in 2004 and 2014. The SRA proposes to achieve Gift Aid status with Her Majesty's Revenue and Customs (HMRC). This will enable the SRA to reclaim 25% back from HMRC of any donations made by individuals who also sign a Gift Aid declaration. Whilst the sums expected to be generated are not huge it is considered by the Committee that Gift Aid status is a prudent move. Application has already been made to HMRC for Gift Aid status and rejected. Reasons cited by HMRC involve the wording of several clauses of our current 'Rules'. In attempting to redraft these clauses the SRA has taken the opportunity to update and tidy the current Rules. The majority of current Rules are unchanged, merely reordered or with minor changes. Please see Table 1. It is planned to submit a further application to HMRC after adoption of the proposed Rules.

Table 1

Current Rules	Proposed Changes	Details
1	Unchanged	
2	Rewritten	HMRC guidance
3	Incorporated within 2	Text unchanged
4	Incorporated within 2	Text unchanged
5	Incorporated within 3a	Ward Map of 2012 used
6	Incorporated within 5a	Text unchanged
7	Incorporated within 7c	Text unchanged
8a	Incorporated within 4a	'audited accounts' / 'independently reviewed'
8b	Incorporated within 4b	Text unchanged
8c	Incorporated within 4c	Text unchanged
9a	Incorporated within 3b1	Text unchanged
9b	Incorporated within 3b2	'Honorary Auditor' deleted
9c	Incorporated within 3b3	Text unchanged
9d	Incorporated within 3b4	Text unchanged
9e	Incorporated within 3b5	Text unchanged
9f	Incorporated within 3b6	Text unchanged
9g	Incorporated within 3b7	Text unchanged
10	Incorporated within 6a	'Dissolved' / 'Wound Up'
11a	Incorporated within 5b	'meetings' added
11b	Incorporated within 5c	Text unchanged
11c	Incorporated within 11d	Text unchanged
12	Incorporated within 7a	'alteration or addition' / 'changes'
13	Incorporated within 7b	Term 'Honorary' deleted
	Rule 6b	HMRC guidance
	Rule 7c	HMRC guidance

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