

Dissolving a sporting association in the UK requires following specific legal steps based on whether the club is solvent, insolvent, unincorporated, or registered as a company or Community Amateur Sports Club (CASC).

1. Check the Governing Document

- **Review the constitution:** Look at your club's constitution, rules, or articles of association.
- **Identify the rules:** Find the required notice period, voting thresholds, and quorum needed to pass a resolution to close.
- **Call a meeting:** Hold a General Meeting or Special General Meeting (SGM) where members formally vote on the resolution to dissolve. Keep detailed minutes of this decision.

2. Determine Financial Status (Solvent vs. Insolvent)

- **Solvent associations:** If the club can pay all its debts and liabilities, you can distribute remaining assets according to your governing document or wind up affairs voluntarily.
- **Insolvent associations:** If the club cannot pay its debts, you must follow formal insolvency procedures under the [Insolvency Act 1986](#). This usually requires appointing a licensed insolvency practitioner to handle a Creditors' Voluntary Liquidation (CVL) or administration.

3. Handle Association Legal Structures

- **Unincorporated Associations:** The committee settles all contracts, leases, and staff redundancies and honorarium. Members may face personal liability for unpaid debts if funds run out.
- **Limited Companies:** File a strike-off application using form DS01 with [Companies House](#) (costing £33 online) if the company has not traded or changed names in the last three months.
- **Registered Societies:** Use an "Instrument of Dissolution" under mutual legislation via the [Financial Conduct Authority \(FCA\)](#).

4. Deal with Assets and Tax (Including CASC)

- **CASCs:** If registered as a Community Amateur Sports Club, you must notify [HMRC](#) to deregister. Remaining assets must transfer to another registered CASC, a registered charity, or the sport's governing body; otherwise, Corporation Tax applies.
- **Asset lock:** Most club rules prohibit distributing surplus cash or property directly to individual members upon closure.
- **Final returns:** Settle final VAT, PAYE, and Corporation Tax obligations with HMRC, and close all bank accounts. Retain financial records for at least 7 year