

Community Amateur Sports Clubs (CASCs) - Why Bother?

The CASC scheme is designed specifically to offer local sports clubs significant tax breaks and the possibility of claiming rate relief from their local authorities. The measures are designed to help keep money in the grassroots sport sector, to increase participation in sport and to help community sport and recreation clubs secure the financial health of their organisations.

This is a hard won scheme based on the best part of 10 years' work by the Sport & Recreation Alliance (S&RA) together with many stakeholders and other individuals.

Gliding Clubs should consider carefully the opportunities and benefits on offer under the scheme.

The following Gliding Clubs have already registered with the Inland Revenue:

- Bath Wilts & North Dorset Gliding Club
- Bidford Gliding & Flying Club
- Booker Gliding Club
- Borders Gliding Club
- Bowland Forest Gliding Club
- Bristol & Gloucestershire Gliding Club
- Buckminster Gliding Club
- Burn Gliding Club
- Cambridge Gliding Centre
- Cotswold Gliding Club
- Darlton Gliding Club
- Dartmoor Gliding Society
- Dorset Gliding Club
- East Sussex Gliding Club
- Edgehill Gliding Centre
- Essex & Suffolk Gliding Club
- Herefordshire Gliding Club
- Kent Gliding Club
- Lincolnshire Gliding Club
- Mendip Gliding Club
- Nene Valley Gliding Club
- Norfolk Gliding Club
- Northumbria Gliding Club
- Oxford Gliding Club
- Peterborough & Spalding Gliding Club
- Rattlesden Gliding Club
- Scottish Gliding Centre
- Shalbourne Soaring Society
- Southdown Gliding Club
- South Wales Gliding Club
- Staffordshire Gliding Club
- Stratford On Avon Gliding Club
- Surrey Hills Gliding Club
- The Vale of White Horse Gliding Club
- Trent Valley Gliding Club
- Yorkshire Gliding Club

Community Amateur Sports Clubs

Forms, Inland Revenue, Constitution – all words that consistently fail to inspire a proactive approach. Indeed there are some clubs who have found discussions with the Inland Revenue about their Constitution to be interminable. However, most clubs report that although the process of becoming a CASC did take a while to complete, it was reasonably straightforward.

So why bother? Quite simply it will save your club money by creating real opportunities to maximise available money. The multiple benefits of becoming a CASC include:

- Registered clubs will receive at least 80% mandatory business rate relief. Local authorities can offer up to 100% relief to clubs at their discretion.
- CASCs can raise funds from individuals under Gift Aid. For every £100 donated by individuals, a registered CASC can reclaim £25 in tax from the Inland Revenue. A club can claim Gift Aid on any donation from an individual or any fund raising it undertakes. Clubs do not have to own/lease their own land to significantly benefit from the scheme.
- complete exemption from corporation tax on:
 - income from club members for sport related activity
 - interest
 - gift-aid income
 - capital gains
- limited exemption from corporation tax on:
 - profits from trading (where gross trading income is less than £50,000 per annum)
 - income from property (where the gross property income is less than £30,000 per annum)
- CASCs whose income does not exceed the above thresholds will no longer be required to complete a corporate tax return on an annual basis.
- Individuals can obtain relief from Inheritance Tax for gifts to CASCs.
- Businesses that give cash, goods or equipment to a club, can obtain tax relief for the cost

To become a Community Amateur Sports Club, clubs must meet the scheme requirements. They must be open to the community and not discriminate in their membership policy. Clubs must have a core purpose to promote the sport(s) that they offer. Clubs must be non-profit making and any profits should be re-invested within the organisation. Finally, clubs should stipulate that, in the event that a club is wound up, any remaining assets be distributed to either the governing body of the sport, another CASC or a charity.

Eligibility to Register as a Community Amateur Sports Club

The conditions a club is required to meet in order to become a CASC are:

- Open to the whole community i.e. not discriminate on grounds of ethnicity, nationality, sexual orientation, religion or beliefs, or on grounds of sex, age or disability (except as essential for safety or other acceptable reasons) or affordability
- Organised on an amateur basis i.e. non-profit making
- main purpose must be to provide facilities for, and promote participation in an eligible sport (such as gliding)
- Not to exceed the income limit (currently £100,000 pa from non-members)
- To meet the management condition
- To meet the location condition
- Having the right governing document - the club's constitution must fit the requirements

In the event of dissolution, assets must be distributed as follows:

- the purposes of another CASC; or
- the purposes of the BGA for use in related community sport; or
- the purposes of a charity

The scheme is administered by the Inland Revenue and there is a simple application process. Clubs wishing to register for the scheme should read the relevant regulations and the HMRC guidance for the scheme (links below).

The scheme was revised on 1st April 2015 and included some significant changes. The BGA has published a document ['British Gliding Clubs and the Community Amateur Sports Club \(CASC\) Scheme'](#) which clubs should find useful.

Once a club has been successfully registered, it will be sent a registration number by the Inland Revenue and will then be eligible to claim rate relief, and a range of tax reliefs.

Useful links

[Corporation Tax Act \(CTA\) 2010 Part 13 Chapter 9 Community Amateur Sports Clubs Regulations 2015 HMRC guidance](#)
[The CASC info website](#)
[Club Matters Guidance \(Sport England\)](#)