



A Community Amateur Sports Club (CASC) is an option worth looking at for clubs eager to attract members and save funds, says **John Hammill**

IS CASC STATUS RIGHT FOR YOU?

Nearly 7,000 sports clubs in the UK have benefitted from registering as Community Amateur Sports Clubs (CASCs), a status that enables them to save vital funds to reinvest in community-level sporting activities.

CASCs were introduced by government to promote public participation in sports. By registering as CASCs, sports clubs receive charity-type tax reliefs, benefitting from mandatory 80% business rate relief, Gift Aid on donations, and tax reliefs on profits and the sale of land.

To qualify as CASCs, sports clubs need to ensure that they comply with the HM Revenue & Customs (HMRC) conditions that were brought into force on 1 April this year. If the club's activities are carried out on a not-for-profit basis, qualify for CASC registration (most sports do) and are open to the whole community, it should be possible for the club to be registered as a CASC.

South Northumberland Cricket Club is one such sporting club that has applied the new rules: club chairman Roger Griffiths said that altering its legal status meant the club underwent "small internal changes". He went on to say that the organisation will achieve savings on "a recurring basis [which]

"Savings will be reinvested directly into the running of the club"

will be reinvested directly into the running of the club for the benefit of the community.

"We already have ambitious plans for the money, which will be used to enhance our cricket camps for all ages as well as a greatly improved winter coaching programme."

If a club's activities are undertaken on a not-for-profit basis, then it should be possible for them to register as a CASC but they would require legal and accountancy advice to ensure that the appropriate legal structure and documents are produced.

Could your club benefit? Consider the following points:

1. Be organised on an amateur basis – the club must be run as a not-for-profit organisation with all income being used to further the aims and objectives of the club.

2. Have as a main purpose the provision of facilities for, and promotion of participation in, eligible sports – details of eligible sports are on the HMRC website.

3. Have affordable membership, which is open to all without discrimination – the application process for membership must be open and transparent and membership must be available for £520 per year or less. That said, other categories of membership can cost more – eg. golf clubs might have members who pay less than others but are only entitled to play on certain days of the week.

4. Don't pay players more than £10k per year – the club can pay as many players as it wishes but to be organised on an 'amateur' basis, it must not pay players more than £10k in aggregate per year.

5. Have a suitable governing document. If a club is incorporated, it will need to ensure that its articles of association comply with CASC legislation, otherwise HMRC will refuse its CASC status application. ●

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