

HOW TO REGISTER FOR CASC

CASC stands for Community Amateur Sports Club and for the clubs registered as CASCs it means a lot more as DOMINIC GOGGINS, fiscal and regulatory policy officer for the Central Council of Physical Recreation (CCPR) explains.

The value that our local sports clubs bring to our communities is enormous, from promoting healthy and active lifestyles to improving community cohesion and quality of life. Amateur sport is also a major part of the voluntary sector, accounting for 26 per cent of all community volunteers.

Feeling the pinch

Despite this, our local clubs are suffering. The recession, as well as the ever-increasing financial and administrative burdens such as music and alcohol licensing, rising Business Rates and utility costs, are placing undue strain on clubs. Perhaps the most worrying thing about these threats to sports clubs is that the only vehicle through which an Olympic legacy of increased participation can be delivered – the community sport network – is creaking.

How do we safeguard these clubs in the face of increasing burdens and bleaker economic circumstances? A good place to start is to ensure that as many clubs as possible consider registering as a Community Amateur Sports Club (CASC).

Charitable value

The CASC scheme was set up by the Government in 2002 and was designed to give amateur sports clubs parity with charities, and a number of tax breaks are available. They include:

- 80 per cent mandatory business rate relief. Local authorities often choose to offer up to 100 per cent relief to clubs at their discretion.
- The ability to raise funds from individuals under Gift Aid. A registered CASC can reclaim up to £28 in tax for every £100 donated.
- CASCs are exempt from Corporation Tax on profits from trading activities if their trading income is under £30,000 per annum.
- Profits derived from property income are also exempt for CASCs if gross property income is under £20,000 pa.
- CASCs whose income does not exceed these thresholds will no longer be required to complete an annual Corporation Tax return.

Around 6000 clubs have registered as CASCs since 2002, and Deloitte estimates that the scheme has saved more than £60m for those involved. Any amateur club that is open to the whole community is able to register as a CASC and share in these benefits. The only requirement on spending

the money saved is that it has to be reinvested in the CASC, for instance on improving facilities or coaching.

Just Giving

The main benefit, as far as clubs have seen it so far, has always been the 80 per cent rate relief. Although Gift Aid is a fantastic opportunity to maximise donations, claiming it from HMRC has often been a time-consuming process. To increase the number of clubs claiming Gift Aid, CCPR recently joined forces with Sport England and Just Giving, the fundraising website, to provide a dedicated service that makes it easier for CASCs to claim. Just Giving, for the first time ever, is waiving its subscription fees for CASCs. Just Giving process Gift Aid claims on all donations automatically, and return all payments – complete with the Gift Aid supplement – to the club at the end of every week. All a club needs to take advantage of this service is CASC status.

Registering as a CASC?

Registering as a CASC is a fairly straightforward process, and once registered the scheme is very 'light-touch'. All a club needs to do is make sure that its constitution reflects a membership policy that doesn't discriminate against anyone in the community, be it on the grounds of race, gender, age, religion, sexuality, ability or financial capacity. As long as the club is organised on an amateur basis and reinvests any



annual surplus, the scheme is open to them. CCPR runs a dedicated website to give clubs a clear picture of all the requirements, and all the documents a club needs for registration including a model constitution. Just visit www.cascinfo.co.uk to find out more.

CCPR's vision is that every eligible club in the country signs up to the CASC scheme. When they become aware of the requirements and benefits of the scheme, a lot of clubs wonder what the 'catch' is. There really isn't one – this is a great scheme that can help community clubs make more of their money in the most sustainable, community-focused way.

But don't just take my word for it – Woodford Rugby Union Club can testify to the scheme's value. A new pavilion built in 1994 left them £200,000 in debt, but after 2002 they were able to save thousands in rate relief and raise £45,000 through Gift Aid. The club will now celebrate its 80th anniversary debt-free, which was unthinkable before the CASC scheme was created. Club representative David Shepherd glows about the scheme, "It is simple to administer. Staff at Her Majesty's Revenue and Customs are genuinely interested and helpful in dealing with queries and providing solutions and I would thoroughly recommend it to other clubs."