

Community Amateur Sports Clubs – Top 10 Tips

Do:

1. If you haven't already, **consider becoming a Community Amateur Sports Club**- worth £4,000 per year on average to a CASC and around £100m to all registered clubs since April 2002. See your NGB's website or cascinfo.co.uk for more information on becoming a CASC.
2. The main benefit is 80% mandatory business rate relief but **contact your local authority** to obtain discretionary relief on all, or at least part of, the remaining 20%.
3. CASC's receive gift aid tax rebates of 25p for every £1 donated from the Government on donations to the club (although not on subscriptions). **Consider fund raising using gift aid to maximise the benefit received.** The Government proposes to remove gift aid declarations for small donations if the club has been successfully claiming gift aid already **so start now.**
4. **Consider reducing subscriptions and asking for a donation on top.** The subscription should still be at a high enough level to cover the clubs costs but you can claim gift aid rebates on the donation to maximise cash benefits. The donation must be voluntary and you may not receive it from everybody. Do your own evaluation and consider applying it to junior subscriptions only to reduce the risk.
5. Volunteers who do not claim expenses can provide the CASC with extra funds. **Consider reimbursing his or her expenses and then ask the volunteer to make a donation back.** Claim gift aid on the donation provided the volunteer is a UK taxpayer.
6. **Consider using JustGiving, an online giving website.** The benefits of online giving include a significant reduction in the administration burden to the club and a quicker receipt of payment of Gift Aid.

Do Not:

1. **Send your existing constitution in with your CASC application form unless it satisfies HMRC requirements-** model clauses are contained in the HMRC guidance notes for the form.
2. **Pay players.** A player can be reimbursed for travel expenses to away matches and be paid for performing another role in the CASC, for example, groundsman or coach. However, no player can receive payment for playing matches.
3. **Pay for tours through the CASC.** HMRC does not view a tour as an away match. Therefore payment for the tour or reimbursement of members for travel and accommodation incurred whilst on a tour is not permitted and you must fund raise for it outside the club.
4. **Reduce subscription fees to an unrealistically low level.** Subscription fees must still be able to cover the clubs costs.