

British Gliding Association



The CASC scheme was 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 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 Central Council for Physical Recreation (CCPR) together with many stakeholders and other individuals.

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

The following Gliding Clubs have already gained CASC status:

Bath, Wilts & North Dorset Gliding Club	Needwood Forest Gliding Club
Booker Gliding Club	Newark and Notts Gliding Club
Buckminster Gliding Club	Northumbria Gliding Club
Cambridge Gliding Club	Rattlesden Gliding Club
Carlton Moor Gliding Club	Shalbourne Soaring Society
Cotswold Gliding Club	Shenington Gliding Club
Dartmoor Gliding Club	South Wales Gliding Club
Dorset Gliding Club	Stratford on Avon Gliding Club
East Sussex Gliding Club	Surrey Hills Gliding Club
Herefordshire Gliding Club	Windrushers Gliding Club
Kent Gliding Club	York Gliding Centre
Mendip Gliding Club	Yorkshire Gliding Club

Jargon is involved, as is developing a working understanding of the Club's Constitution but persistence is worthwhile and support should be sought. More details on the scheme and registration procedures are set out overleaf.

COMMUNITY AMATEUR SPORTS CLUB SCHEME (CASC)

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 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 now and in the future. e.g. in the area of planning and tax related to land development.

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 have the ability to raise funds from individuals under Gift Aid. A registered CASC can reclaim £28 in tax from the Inland Revenue for every £100 donated by individuals. Thus 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:
 - interest
 - gift-aid income
 - capital gains
- Limited exemption from corporation tax on:
 - profits from trading and fund-raising (where gross trading income is less than £30,000 per annum)
 - income from property (where the gross property income is less than £20,000 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 goods or equipment to a club, can obtain tax relief for the cost.

Further advice and guidance

Detailed guidance on the Scheme and how to apply is available from the CCPR website www.ccpr.org.uk
Support is also available from the BGA Development Officers

So how does a Club qualify for all this?

There are criteria that a Club must meet. The clue is in the title. Simply they must be open to all (Community), non-professional (Amateur) and be a Club offering sports facilities (Sports Club).

Specifically, they must be:

- Open to the community and not discriminate in their membership policy
- Have a core purpose to promote the sport(s) that they offer
- Must be non-profit making and any profits that are made should be re-invested within the organisation

Finally, the 'Dissolution Clause' in the Club's Governing Document – the Constitution or Memorandum and Articles – should stipulate that in the event of the club being wound up, any remaining assets are to be distributed to either the governing body of the sport, another CASC or a charity.

The Application Process

1. Study the Constitution Document (Memorandum and Articles) to ensure it complies with CASC requirements
2. Gain membership approval for applying for CASC status and make any changes to the governing document at a General Meeting
3. Apply to the Inland Revenue Sports Club Unit using a form from the CCPR website together with:
 - copy of Governing document
 - latest annual accounts, signed and approved as required
 - copy of any prospectus, member's handbook, rule book etc

You will be informed when the club is registered and what the effective date of registration is - normally with effect from the beginning of the accounting period in which it applies, provided it met the qualifying criteria throughout that period.

Please note: You should keep Companies House informed of any changes to Memorandum and Articles of Companies Limited by Guarantee. Any clubs constituted under the Industrial and Provident Societies Act should inform the Registrar of Friendly Societies