

Further information

CASC Development Forum

The CASC Development Forum brings together all the key stakeholders involved in the running and promotion of the CASC scheme.

They are:

- Department for Culture, Media and Sport (DCMS)
- HM Revenue and Customs
- Central Council of Physical Recreation (CCPR)
- Sport England
- Runningsports
- Bates, Wells and Braithwaite
- Deloitte & Touche LLP

Key contacts

www.cascinfo.co.uk

HMRC

<http://www.hmrc.gov.uk/casc/index.htm>

Gift Aid

<http://www.hmrc.gov.uk/charities/gift-aid.htm>

DCMS

www.culture.gov.uk

CCPR

www.ccpr.org.uk

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and sport

Save money for your sports club



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community amateur sports club

improving
the quality
of life for all

CASC SCHEME – SAVING GRASSROOTS SPORT MONEY

Community Amateur Sports Clubs

Is your club looking to save money? Are you looking for ways to fund new facilities or invest in existing ones? Would paying dramatically reduced business rates or claiming money back on Gift Aid donations given to your club help your club's finances?

The Government's Community Amateur Sports Club (CASC) scheme allows you to do just this.

Since April 2002, more than 4,200 clubs have registered as CASCs, each saving an average of nearly £4,000 and ensuring more money raised by sport stays in sport.

What are the key benefits?

- **80% mandatory business rate relief**
- The ability to raise funds from donations under **Gift Aid**.
- Tax-free income from interest and capital gains (used for qualifying purposes).
- Exemption from corporation tax on trading income (up to £30k) and income from property (up to £20k).

What should your club do to be eligible?

- Be community-focused and open to all without discrimination.
- Have a core purpose in the promotion of amateur sports recognised by the Sports Councils.
- Reinvest any income back into the club.

How to become a CASC

Becoming a CASC could not be more straightforward for most clubs. Just follow these three simple steps:

- 1** Read and discuss the guidance notes from HM Revenue & Customs (available at <http://www.hmrc.gov.uk/casc>) and decide if CASC registration is the right choice for your club.
- 2** Look at your club's constitution. Is this an accurate reflection of the club's policies and does it fulfil the criteria set out in the guidance notes? If not, you may need to make changes and HMRC can suggest appropriate adjustments when you apply.
- 3** If you are happy that CASC registration is right for your club and that your constitution is appropriate, complete and submit the HMRC application form.

To find out more, take a look at www.cascinfo.co.uk, a site run by the scheme's main stakeholders where you can:

- Download all the key forms, including CCPR guidance notes and a draft constitution.
- Learn how to maximise Gift Aid.
- Access CASC Q&As.
- 'Talk' to other clubs through an online forum.
- Keep track of news about the scheme.
- Register for regular updates on the scheme.

CASE STUDIES – Making A Difference

Barnsley RUFC registered as a CASC in April 2004. Since then, officials estimate the club has saved more than £32,000 in relief from business rates alone. Savings have been used to replace worn out equipment, provide new kit for the juniors, develop playing fields and make plans to update changing rooms and facilities.

As their secretary, Brian Johnson, explained, "CASC status hasn't changed anything we do at the club. It's just made the running of the club that bit easier, financially."

Elmbridge Canoe Club was formed in 1984 to promote flatwater canoeing. By 2003, having grown to more than 130 members, including over 60 juniors, the club registered as a CASC. Building on their youth focus, Elmbridge began to raise funds for a junior gym. Utilising Gift Aid enabled the club to raise almost a third of the total cost.

Di Lawler, the club's secretary, pointed out, "It would have been difficult to fund the gym without being able to claim Gift Aid on the donations to the club. The reclaimed money also makes it that bit easier to afford an extra boat or replacement paddles." She added, "Any club can benefit from this scheme but many don't realise just how much it can help."

More case studies can be found at

<http://www.cascinfo.co.uk/casestudies/>