

Membership Information

COMMUNITY AMATEUR SPORTS CLUBS (CASCS)

M.6

With effect from April 2002 many local amateur sports clubs have been able to register with the Inland Revenue (IR) as Community Amateur Sports Clubs (CASCS) and benefit from a range of tax relief, including Gift Aid.

Many of the branches of the BSAC have "interests" that are probably liable to Council tax. The interests usually take the form of either a clubhouse or a boat store or equipment store.

The government, through the IR, is prepared to accept that amateur sports clubs, like the BSAC, make a valuable contribution to the community and should be rewarded as such. The IR is prepared to give an 80% mandatory relief from Council Tax. In order to qualify for this 80% relief it is necessary for the branch to be registered as a Community Amateur Sports Club [CASC]. This Note sets out the necessary steps to achieve registration.

CASC Applications

The CASC Registration form and helpful Guidance Notes can be downloaded direct from the IR website www.inlandrevenue.gov.uk/casc/

Completed Registration forms should be returned to Inland Revenue Charities Sports Club Unit, St Johns House, Merton Road, Bootle, Merseyside L69 9BB with the following documents:

- A copy of the club governing document
- A copy of the latest accounts
- A copy of any handbook or rulebook issued to members

The most significant area of change for a BSAC branch will most probably be the restructuring of its Bye-laws (the governing document). This is because the IR requires a "Constitution" and also that existing bye-laws do not reflect required CASC model clauses.

Point 1 is easily resolved. It merely requires a change in the title of the existing club bye-laws to rename them 'The Constitution & Bye-Laws of' Point 2 can be achieved by integrating CASC model clauses into the "Constitution & Bye-laws" and then identifying in page 2 of the application form how this was done. The model clauses can be downloaded from the website of the Central Council for Physical Recreation www.ccpr.org.uk

Example of an integrated clause based on a successful application:

Objectives - Original

The aims and objectives of the Branch shall be to provide for its members facilities, opportunity, and training for diving in accordance with the standards of the British Sub-Aqua Club, together with related social activities.

Objectives - Revised (changes highlighted)

The aims and objectives of the Branch shall be to **promote the amateur sport of sub-aqua diving in Bristol and its environs and community participation in the same; and**, to provide for its members facilities, opportunity, and training for diving in accordance with the standards of the British Sub-Aqua Club, together with related social activities.

When applying for registration, branches are advised to first submit the revised "Constitution & Bye-laws" to the IR in draft (with the integrated model clauses clearly identified). This then allows the Inland Revenue to agree that the changes are acceptable. Once agreed with the IR the branch is then in a position to hold a Special General Meeting for its membership to formally approve the changes. Once done, a copy of the new 'Constitution and Bye-Laws' certified 'True Copy' by two Committee members is necessary for final acceptance of the application by the IR.

Conclusion

In order to qualify for the 80% mandatory relief from Council tax, branches must be CASC registered. At first it does seem somewhat complicated to achieve registration but by following the above guidelines it is reasonably straightforward and painless.

It may be possible to achieve a future discretionary relief on the remaining 20% of liability for Council Tax. This will be dependent on the particular Local Authority and the branches participating in the community. If you require further information/ advice, consult the BSAC Membership team who may be able to offer guidance.