



## SAVE YOUR CLUB MONEY – BECOME A CASC!

### What is the CASC scheme?

The Community Amateur Sports Club Scheme (CASC) enables many local amateur sports clubs to register with the HM Revenue & Customs (HMRC) and benefit from a range of tax reliefs, including business rate relief and Gift Aid. There are now more than 6,000 registered CASC's and these clubs have benefitted from almost £100 million in savings. Cricket has 1163 registered CASC clubs as at July 2011 which is the most of all sports.

### What are the advantages of CASC?

- **80% mandatory business rate relief.**
- The ability to raise funds from individuals under **Gift Aid.**
- Full **exemption from Corporation Tax** on capital gains and interest.
- Some **exemptions from Corporation Tax** on income of less than **£30,000 pa.**
- Some exemptions on **property income** if gross property income is **under £20,000 pa.**

**Examples:** Barnsley RFC has saved over **£70,000** through business rate relief, while Ilkley RFC has raised **£150,000** in Gift Aid in the last 5 years.

### Is my club eligible?

The conditions for becoming a CASC are fairly easy to meet. Your club must fit in with these in practice as well as having these as requirements in the club rules and constitution. Your club must:

- be a sport recognised by Sport England
- be open to the whole community
- be organised on an amateur basis
- be non-profit making
- have as its main purpose providing facilities for, and promoting participation in one or more eligible sports
- meet the location requirement
- be managed by 'fit and proper persons'

### Where can I find out more information?

HMRC website: [http://www.hmrc.gov.uk/casc/casc\\_guidance.htm](http://www.hmrc.gov.uk/casc/casc_guidance.htm)

CASC info website: <http://www.cascinfo.co.uk>

Contact your CASC champion: ([mike.woollard@cheshirecricketboard.co.uk](mailto:mike.woollard@cheshirecricketboard.co.uk))