

**A9**  
(Criteria 5.4)

## CASC Information

A series of tax breaks are now available to sports clubs that register with the Inland Revenue as Community Amateur Sports Clubs (CASCs). The tax benefits cover fundraising and rental income, and particularly gift aid. Under the tax benefits of the gift aid scheme, for every £1 donated the club receives £1.28.

The Central Council for Physical Recreation (CCPR) and solicitors Bates, Wells & Braithwaite have joined together to produce model clauses and a model constitution, both of which have been approved by the Inland Revenue as acceptable for clubs wishing to register as a CASC.

Clubs now have two ways of ensuring their constitution is appropriate for registering as a CASC:

1. Your club can adopt the model constitution in its entirety.
2. Five model clauses have been drafted which can be inserted into your existing constitution. The fifth model clause ensures that these new clauses will take priority over any existing conflicting clauses (though you may wish to delete conflicting clauses to avoid confusion).

In either case the constitution must be adopted or amended in accordance with the procedures set out in your existing constitution.

More details about eligibility and registration requirements for CASCs can be found on the Inland Revenue website at:

**[www.inlandrevenue.gov.uk/casc](http://www.inlandrevenue.gov.uk/casc)**.

You should note that neither the model constitution nor the model clauses are suitable for clubs wishing to register as charities. The registration requirements for charitable status can be found on the Charity Commission website at:

**[www.charity-commission.gov.uk/registeredcharities/sport.asp](http://www.charity-commission.gov.uk/registeredcharities/sport.asp)**.