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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.

What are the advantages of CASC?

The advantages of CASC are:

- **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 Rugby Football Club has saved over **£70,000** through business rate relief, while Ilkley Rugby Football Club has raised **£150,000** in Gift Aid in the last 5 years.

Is your 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 you find out more information?

HMRC website: http://www.hmrc.gov.uk/casc/casc_guidance.htm

CASCinfo website: <http://www.cascinfo.co.uk>

Contact Bowls England's CASC champion: Alistair Hollis

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