



The completed form should be returned to:
**Inland Revenue Charities
 Sports Club Unit**
 St Johns House
 Merton Road, Bootle
 Merseyside L69 9BB
 Telephone: 0845 3020203 (Option 2)

Community Amateur Sports Clubs (CASCs) – Registration form

Please give the information requested below and return the completed form to the address shown above. This Information is required to establish whether the club operates within the requirements of the relevant legislation. The application form should be returned with the following documents:

- a copy of your governing document (Constitution, rules, or Memorandum and Articles of Association),
- a copy of your latest accounts, and
- a copy of any prospectus, members’ handbook, or rulebook issued to members or potential members.

The Inland Revenue will publish the name and address of registered CASCs. This allows members and potential donors to confirm that a club is registered. **Please complete Section A to show the club’s name and address.**

Section A

Club Name		
Address		
Post Code		

We may need to contact you in connection with the club’s registration or tax affairs. **Please complete Section B** with the name and address of an officer of the club who we may use as a contact. This information will not be published.

Section B

Contact Name		
Address		
Post Code		
Phone Number		
Position in club		

The Inland Revenue is a Data Controller under the Data Protection Act. We hold information for the purposes of taxes, social security contributions, tax credits, and certain other statutory functions as assigned by parliament. The information we hold may be used for any of the Inland Revenue’s functions.

We may get information about you from others or we may give information to them. If we do, it will only be as the law permits, to

- check accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments and agencies and overseas tax authorities. We will not give information about you to anyone outside the Inland Revenue unless the law permits us to.

Please complete the following questions by reference to the attached notes. When answering the questions you must consider whether the club's governing documents and the actions of the club meet the requirements.

If the club's governing documents do not comply with the requirements of the CASC scheme then you will be required to amend the documents in order to continue with your application.

For each question that you answer **YES**, please enter the relevant clause/rule numbers from your governing documents that provide for this in the space provided. If you answer **NO** to any of the questions, please refer back to the guidance notes, which contain model acceptable clauses that you may wish to use in your governing documents.

	Yes √	No √
1. Is it the club's main purpose to provide facilities for & encourage participation in eligible sports? (Note 1)		

Clause/Rule number:

2. Is the club open to the whole community, without discrimination? (Note 2)		
--	--	--

Clause/Rule number:

3. Does the club's governing document prevent profits of the club from being distributed amongst it's members (i.e. profits go back into the club)? (Note 3)		
--	--	--

Clause/Rule number:

4. Does the club's governing document contain an acceptable dissolution clause? (Please see guidance notes) (Note 4)		
--	--	--

Clause/Rule number:

5. We would not normally expect a CASC to pay members to play. If the club has any members who are remunerated for playing (other than reasonable travelling expenses to away games), then you should give details including how many and how much. **(Note 5)**

Types of Membership (Please state main categories)				
Annual Fees per person	£	£	£	£

Please state (a) total membership and (b) number of participating members (Note 6)	(a) <input style="width: 50px;" type="text"/>	(b) <input style="width: 50px;" type="text"/>
--	---	---

I declare that in completing this form I have read and understood the enclosed guidance notes.

Signed	Capacity (e.g. Chairman etc)	Date
--------	------------------------------	------

GUIDANCE NOTES

Please read these notes before completing your application form. The notes cover the main areas you will need to consider before making your application. Further guidance is available on the Inland Revenue website at <http://www.inlandrevenue.gov.uk/casc> and we recommend that you refer to this.

It is important that your club's governing documents reflect the requirements of the CASC scheme. It is not sufficient for your club to qualify merely through its actions. You may be required to amend your governing documents to ensure that they comply with the requirements of the CASC scheme.

To assist your registration we have included some examples of clauses that we would find acceptable. If you decide to adopt these clauses you should ensure that other parts of your governing documents do not conflict with them as this could affect your registration. If you have any doubts whether your governing documents are acceptable you should contact your sport's governing body. The Central Council of Physical Recreation website (www.ccpr.org.uk) contains advice and a model constitution.

NOTE 1. WHAT KIND OF CLUB CAN REGISTER AS A CASC?

Sports clubs that are formally constituted and that meet certain requirements will be able to register. The definition of a CASC is set out in the legislation. It is designed to give relief to clubs that:

- are open to the whole community
- are organised on an amateur basis
- have as their main purpose providing facilities for and promoting participation in one or more eligible sports

A list of eligible sports is available at www.inlandrevenue.gov.uk/casc/casc_guidance.htm

Your club will not qualify if, for example:

- The sports councils do not recognise the sport in which the club is engaged.
- Where your facilities are controlled by a limited company, which is separate from the sports club then only the underlying sports club can register.
- You do not have your own membership.
- You provide facilities for others, but do not promote and encourage the sport for your own membership.
- Your main purpose is not the provision of facilities for and promotion of participation in an eligible sport.

Model clause: **Purpose/Object**

The purposes of the Club are to promote the amateur sport(s) of [insert sport(s)] in [insert area e.g. Littleville] and community participation in the same.

NOTE 2. OPEN TO THE WHOLE COMMUNITY WITHOUT DISCRIMINATION

A club is open to the whole community if:

- membership of the club is open to all without discrimination
- the club's facilities are available to members without discrimination, and
- any fees are set at a level that does not pose a significant obstacle to membership or use of facilities

Discrimination includes indirect discrimination and includes:

- discrimination on grounds of ethnicity, nationality, sexual orientation, religion or beliefs
- discrimination on grounds of sex, age or disability, except as a necessary consequence of the requirements of a particular sport

This does not prevent a club from having different classes of membership depending on factors such as: the age of the member, whether the member is waged or unwaged, whether the member is a playing or a non-playing member or any restriction on the days or times when the member has access to the club's facilities

If a club effectively discriminates by only accepting members who have already reached a certain standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not have an open membership policy and would not qualify.

Where a committee determines membership of a club, the committee procedures must be clear and open.

Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport.

Model Clause: Membership

(a) Membership of the Club shall be open to anyone interested in the sport on application regardless of sex, age, disability, ethnicity, nationality, sexual orientation, religion or other beliefs. However, limitation of membership according to available facilities is allowable on a non-discriminatory basis.

(b) The Club may have different classes of membership and subscription on a non-discriminatory and fair basis. The Club will keep subscriptions at levels that will not pose a significant obstacle to people participating.

(c) The Club Committee may refuse membership, or remove it, only for good cause such as conduct or character likely to bring the Club or sport into disrepute. Appeal against refusal or removal may be made to the members.

NOTE 3. NON-DISTRIBUTION TO MEMBERS

A club is non-profit making if its governing document requires any surplus income or gains to be reinvested in the club. Surpluses or assets cannot be distributed to members or third parties. This does not prevent donations by the club to charities or to other clubs that are registered as community amateur sports clubs.

Model clause: Non-profit Making

All surplus income or profits are re-invested in the club. No surpluses or assets will be distributed to members or third parties.

NOTE 4. APPLICATION OF ASSETS ON DISSOLUTION

A Clubs controlling documents **must** require any net assets on dissolution to be applied for the purposes of the sport's governing body for use in related community sport, another CASC or a charity

Model clause: Dissolution

Upon dissolution of the club any remaining assets shall be given or transferred to another registered CASC, a registered charity or the sport's governing body.

Even small, seemingly innocuous, departures from this precise wording e.g. "approved sporting or charitable purposes", or "charitable and benevolent purposes" may mean that this requirement is not met.

The Inland Revenue has no objection to a club having a dissolution clause that provides for repayment of any unspent grant to be made to a grant making body, where this was a condition of the original grant. Once the contractual obligation to repay any unspent grant had been met the residual surplus must be applied for approved sporting or charitable purposes as outlined above.

NOTE 5. PAYMENTS TO MEMBERS

We would not normally expect a CASC to pay members simply to play. A club can enter into agreements with members for the supply to the club of goods or services, or employ and pay remuneration to staff who are also members of the club provided the terms are approved by the governing body of the club (without the member concerned being present) and are on an arm's length basis.

NOTE 6. PARTICIPATING MEMBERS

In order to qualify as a CASC the majority of a clubs membership must participate in an eligible sport. A participating member is not merely restricted to a member who plays, but includes those engaged in activities such as coaching, managing, preparing playing surfaces, refereeing, supervision of juniors, indeed broadly any non-paid work undertaken on behalf of the club. The club might also have junior members (who are not included as members), but who are participating in the sport.

Certain classes of members, such as family members, who will generally have joined in furtherance of the clubs sporting activities and not primarily to enjoy and social benefits, can also be included.