

Proposal to register Great Shelford Tennis Club as a Community Amateur Sports Club

Context and overview

As we are all aware, we are looking to upgrade our clubhouse facilities, which is likely to require more funds than the club has available to it. Fundraising on a significantly larger scale than our standard year to year efforts is therefore likely to be required.

We've recently become aware of the opportunity to become a 'Community Amateur Sports Club' (CASC). This is a scheme whereby we would register the Club with HMRC. The reason for doing this is that it would allow us to 'GiftAid' any donations. Given we're now looking for bigger total and individual donations, this has the potential to increase considerably the amount we raise.

There are few if any negative implications of registering.

The overview of the scheme can be seen here: <https://www.gov.uk/register-a-community-amateur-sports-club>

The three main benefits are:

- [tax relief on income, gains and profits](#) from some activities
- [Gift Aid](#) repayments on donations
- [business rates relief](#)

and as flagged, the second is the main one since we don't pay tax nor rates. This would effectively add an extra 25% to all of our donations.

Requirements

The requirements are pretty minimal. We must be:

- set up with a formal constitution, known as a governing document (see requirements below)
- open to the whole community and have affordable membership fees
- organised on an amateur basis
- managed by 'fit and proper persons'.

Implications

The implications that we have identified are these:

1. Our Rules (our 'governing document') must:
 - a. "set out how you meet the eligibility criteria for registering as a CASC
 - b. state that any assets left after the club closes are only used by another registered CASC, charity or related community sport"

(This would require some minor adjustments to our current Rules (see relevant item on AGM agenda), but nothing which changes the current spirit and purpose)
2. We could not later register the club as a charity
3. We can only invest any surpluses back into the club (which of course is what we already do)
4. We could not pay a player more than £10k per year (not relevant to us)

5. We could not charge more than £31 per week for membership (well above our subscription levels).
6. We would start paying tax on income from any 'trading profits' over £50k (ie, activities not involving members, so subscription fees not counted, for eg) or property income over £30k (neither apply to us currently nor are likely to in any foreseeable future)
7. We wouldn't be able to 'unregister', without folding the club and starting it up again.

Recommendation

That we proceed to register as a CASC