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COMMUNITY AMATEUR SPORTS CLUBS (“C.A.S.C.s”) AND GIFT AID¹: FUNDRAISING OPPORTUNITY

For clubs registered as a C.A.S.C.s. one of the benefits of their status is the ability to claim Gift Aid. Therefore, for every donation made, the club is entitled to claim back the basic rate tax paid by the donor. At present this amounts to 28 pence for every pound donated, being 25 pence in claimed-back tax plus an additional three pence from HM Revenue and Customs (to account in the fall in basic rate tax from 22 to 20 per cent), which is available until 5 April 2011.

The Gift Aid element of the C.A.S.C. scheme has been made further attractive by a recent opportunity launched by the fundraising website, Just Giving. They are offering the same services to C.A.S.C.s as they do for charities but for the first time, free of charge. Just Giving will process the donations and all Gift Aid claims, and then send a cheque to the club - so there is not any administration on that side of things for the club.

This only applies to registered C.A.S.C.s, and therefore clubs must have a C.A.S.C.-compliant constitution and be formally registered with HM Revenue and Customs before they can benefit from the opportunity.

If your club isn't already a C.A.S.C. and it is interested in pursuing registration, the C.A.S.C. website has some very useful information. An important aspect to the scheme is that once registered, a club will always be a C.A.S.C. and therefore it is important to be sure that it is in the long-term interests of the club before proceeding.

To assist affiliated clubs that are interested in becoming C.A.S.C. registered, there is an ASA C.A.S.C. model constitution on the Swimming website, plus supporting Guidance Notes.

For more information:

- About Gift Aid, please visit: http://www.hmrc.gov.uk/charities/gift_aid/casc.htm
- About Just Giving, please visit: <http://charities.justgiving.com/justgiving-for-cascs/>
- About registering as a CASC, please visit: www.cascinfo.co.uk.

¹ Taken from the ASA's Wavelength Publication (February 2010)