

Benefits

Sports clubs play a valuable role in their communities. The CASC scheme recognises this important role by distinguishing between clubs and businesses for rates and tax purposes, ensuring money is kept in sports clubs.

Both **property and non-property owning clubs can significantly benefit** from the scheme. The key benefits of casc registration include:

- **80% mandatory business rate relief.** Local authorities can offer up to 100% relief to clubs at their discretion.
- The ability to raise funds from individuals under **Gift Aid**. A registered CASC can reclaim up to **£25 in tax for every £100 donated**, though at the moment this does not apply to all types of donations.
- CASCs are **exempt from Corporation Tax** on profits derived from trading activities if their trading income is **under £30,000 pa**.
- Profits derived from **property income** are also exempt for CASCs if gross property income is **under £20,000 pa**, of particular relevance following the abolition of the nil rate band.
- CASCs whose income does not exceed these thresholds will no longer be required to complete an annual Corporation Tax return.

Relief on business rates alone are estimated by the Chancellor of the Exchequer to be **worth £2,000 per year**. Whilst this only benefits facility owning clubs, **non-facility owning clubs** can still significantly benefit from **Gift Aid** and exemption from **Corporation Tax**.

To find out how **your club can apply** for the scheme visit [applying for CASC](#).