

Open membership

Does 'open to all' mean clubs can never refuse membership?

Clubs can refuse membership, where they have good reason to believe that the applicant would be a disruptive influence or prejudice the good conduct of the club. But there must be no discrimination in such a decision.

Can a club carry on social activities?

Yes, but HMRC may expect most of its efforts to be directed at what the legislation requires to be its main purpose providing facilities for, and promoting participation in, an eligible sport. HMRC would also expect the majority of club members to be involved in sport in some capacity such as volunteering. The scheme allows for clubs that provide facilities, such as a bar or even facilities for a non-eligible sport, provided this is ancillary to its main purpose. What the scheme is not there to support is, for example, a pub with a football pitch outside.