

## A comparison of CASCs and Charitable Clubs

	Charitable Status	CASC Status	No Special Status
Which clubs can register?	Those which promote community participation in healthy recreation or promote amateur sport. Healthy sports. This currently excludes sports such as angling, Flying and snooker.	Sports recognised by The Sports Councils and listed in the HMRC guidance (which is on their website- <a href="http://www.hmrc.gov.uk">www.hmrc.gov.uk</a> ).	N/A
Will the club need to change its constitution?	Probably, the club's objects must be wholly charitable i.e. to promote community participation in healthy sport or advance amateur sport.	Maybe, the club must be not for profit, this means that the constitution must for example have a winding up clause that prohibits assets being divided amongst members and instead provides for such assets to go to a charity, CASC or the sport's governing body.	No
<b>Remember your Club's constitution may be linked to the official GAA guide and therefore this should also be taken into account.</b>			
Can the club have social members?	No, but non-playing volunteers and helpers are acceptable. This may include parents or junior members or people who still wish to be associated with the club but are unable to play for reasons of health or old age.	Yes, as long as the substantial majority of the clubs activity are focused on providing facilities for, and participation in eligible sport(s). As a rule of thumb over 50% of member should participation (this includes both playing and organising activities).	Yes
<b>Please note if there is a bar associated with the GAA club the charitable status cannot be applied for.</b>			
Can players be paid?	No, but a player who also coaches or maintains the pitch, for example can be paid for this service. Players' expenses can be paid if it promotes participation.	No, but a player who also coaches or maintains the pitch, for example can be paid for this service. Players expense can be paid.	Yes
Can the club have competitive teams?	Yes	Yes	Yes
Can the club run a bar	No, this must be run through a trading subsidiary, unless the turnover is the lower of 25% of the clubs turnover of £50,000. (see Pt3)	Yes, if it is a social adjunct to the main sporting purpose.	Yes
What about direct tax?	Primary purpose trading income is tax free.  All rental income exempt  Capital gains and interest exempt form tax. Reinvestment compulsory.	Gross income from fundraising and trading is exempt from tax if turnover is less than £30,000.  Gross income from property exempt from tax where it is less than £20,000 (if over this all is taxable).  Capital gains and interest exempt from tax. Reinvestment compulsory.	No concessions  No concessions  Capital gains (subject to re-investment relief) and interest taxable)  <b>In this scenario CGT is chargeable if proceeds not reinvested into club.</b>
What about gift aid?	Yes- for individual and corporate donations.	Yes – donations from individuals only.	No
Payroll Giving?	Yes	No	No
Inheritance tax relief on gifts?	Yes	Yes	No
Does the club have to register?	Yes, with the CCNI in Northern Ireland	Yes with HMRC	No
Rate relief?	Yes – 80% mandatory, 20% discretionary.	Yes – 80% mandatory, 20% discretionary.	Discretionary up to 100%
Stamp Duty Land Tax	Full Relief	No relief	No relief
Value Added Tax	Normal VAT rules apply but reliefs may be available <ul style="list-style-type: none"> <li>• Zero rating the construction costs of new buildings. Used 95% for charitable purposes.</li> <li>• Exemption for income from one off fund raising events.</li> </ul>	Normal VAT rules apply meaning VAT on construction cost can be reclaimed on element related to taxable supplies.	Normal VAT rules apply meaning VAT on construction cost can be reclaimed on element related to taxable supplies.
Extent of specific regulation relating to the club's status	Annual returns need to be submitted and the Charity Commission has wide powers to investigate the Club's activities	Normal compliance with HMRC and open to inspection.	None
Can profits be distributed to members?	No	No	Yes