

Does your sports organisation need to register as a Charity?? What about becoming a Community Amateur Sports Club (CASC)?

Detailed below are some of the requirements and implications for the status of your organisation, and links to more detailed guidance.

The Charity Commission for Northern Ireland (the Commission) is responsible for 'compulsory' charity registration. This is different from registration with Her Majesty's Revenue and Customs (HMRC) for charitable tax exemptions, so even if you have an HMRC registration number, you must still apply for registration with the Commission.

Benefits from Registration include being able to apply for charitable tax relief for organisations not yet recognised by HMRC and access to funding streams only available to registered charities.

It is compulsory to apply to register with the Commission **IF** your organisation is, or could be; charitable (has exclusively charitable purposes). Public benefit is at the heart of what it means to be a charity. More information on this is available in the Commission's statutory guidance, [The public benefit requirement](#).

There are 12 descriptions of charitable purpose, which include **the advancement of amateur sport**. Guidance on all 12 descriptions is available at www.charitycommissionni.org.uk.

- According to estimates there are more than 10,000 charities currently operating in Northern Ireland and therefore the Commission is rolling registration out in a managed process, with charities called forward to register in tranches.
- Tranches are drawn from the Commission's registration list, which details organisations the Commission is aware of for registration): This list is available to view at www.charitycommissionni.org.uk. You can also see what organisations have been called forward to apply for registration to date via the tranche list, which is also on the Commission's website
- You can find out more about charity registration, including, using the following links: [Are you on the Commission's registration list \(includes link to Expression of Intent form\)?](#); [Registration support](#).
- It is compulsory for all organisations operating in Northern Ireland who have or could have exclusively charitable purposes to apply for charity registration.
- You can do this by checking the Commission's online registration list on www.charitycommissionni.org.uk and following the outlined steps as appropriate.
- If you are not listed, or in any doubt whether you should register, in the first instance, you should complete the Commission's online [Expression of intent form](#).
- An alternative is to become a Community Amateur Sports Club (CASC) and register with HMRC. CASCs cannot apply to register as a charity. For more information on CASCs, see a summary outline below or go to [Community Amateur Sports Clubs: detailed guidance notes](#), available on www.hmrc.gov.uk

For further information contact the Commission (admin@charitycommissionni.org.uk) or go to the website, www.charitycommissionni.org.uk.

The Community Amateur Sports Club (CASC) Scheme (April 2002).

The scheme allows local amateur sports clubs to register with HM Revenue and Customs (HMRC) and benefit from a range of tax reliefs, including Gift Aid, where they meet the qualifying conditions detailed in the links listed below.

Once registered as a CASC, a club cannot apply to be recognised as a charity. To convert a registered CASC to a charity involves closing down (winding up) the CASC and transferring over the assets and activities to a [new charity](#).

If your club is already a charity then CASC status is unlikely to be of any additional benefit. You may still apply for CASC status, but if your club meets the requirements of the scheme and HMRC registers the club as a CASC, then it would no longer be entitled to be a charity.

Changes to CASC scheme in April 2015

In April 2015 a number of changes were made to the CASC scheme, there was also an increase in the tax exemptions for property and trading income:

As a CASC you won't pay tax on:
trading profits if turnover is less than £50,000 a year (£30,000 before 1 April 2015), and income of up to £30,000 a year from renting out property (£20,000 before 1 April 2015)

Income condition: There is no longer a limit on the amount of trading income you can earn from members. However, the new income condition means that CASCs cannot earn more than £100,000 a year from trading with non-members and property income.

Payments to players: CASCs can pay players as long as they don't pay more than £10,000 in total to all their players in a single year.

Membership costs: There are limits on fees and costs. Fees can't be more than £31 a week (£1,612 a year). If your club's costs associated with members are more than £10 a week you must provide help, for example a discount to reduce those costs to £10 a week for people who can't pay more.

Expenses: Clubs can pay expenses for some matches and tours where players take part in and promote the club's sport.

Participation: At least 50% of a club's members must participate in sport at the club. HM Revenue and Customs (HMRC) have published [detailed guidance](#) explaining how the new rules work. It's important that you read this to check whether your club meets the rules. For clubs who comply with the new rules, there is no action that needs to be taken.

The guidance below explains what these changes mean for your club in relation to:

- [increases in exemptions](#)
- [the new income limit condition](#)
- [the requirement that CASCs have 50% participating members](#)
- [travelling and subsistence expenses](#)
- [payments to players](#)
- [restrictions on the level of membership costs](#)

Further information can be found at: [HMRC GUIDANCE](#)