

# Community Amateur Sports Clubs

When you register with HMRC as a Community Amateur Sports Club (CASC), this entitles you to claim Gift Aid as well; you do not have to register twice. UK-based CASCs are treated as companies for tax purposes (See Help sheet 6).

Find out more about registering as a CASC on the [HMRC website](#).

## Gift Aid

Individuals can make gifts of money to registered CASCs using Gift Aid in the same way as they make gifts to charities.

**Important:** All the help sheets and claim forms in this toolkit can also be used by CASCs and references to charities apply equally to CASCs except where stated.

Remember that Gift Aid is only available for voluntary donations of money and not for payments for goods or services such as personal use of sports facilities (see Help sheet 3). CASCs cannot claim Gift Aid on membership subscriptions under any circumstances.

## Maximising Gift Aid for CASCs

Clubs are free to set their own membership fee levels, but HMRC would look closely at any club that reduced its fees significantly and requested a donation for the balance between the old and new fees. Most clubs will need to make sure that the membership fees at least cover the running costs. Your club could then suggest a voluntary donation on top of the membership fee and this would qualify for Gift Aid, but you would need to make it clear to new members that they could join without making the donation.

Find out more about Gift Aid for CASCs on the [HMRC website](#).

