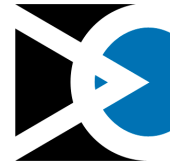




ACASC & ACIF



Association of Community Amateur Sports Clubs & Community Interest Fundraisers

*“Following the issue of clearer CASC Guidelines in 2014
Sports Associations are now recommending clubs of all types to
foster closer links with their Local Authorities via ACASC”*

CASC Compliance Services - Introduction:

Following the publication of new CASC Guidelines in November 2013, we are now able to offer **CASC** Registered clubs a special advisory service towards attaining full compliance.

We are a Not-for-profit CIC (Community Interest Company) and members of the Local Authorities Research Institute (LARIA) and can help your club to reach a Benchmark Standard as a CASC. This will enable it to rest assured that the club is fully compliant with the new HMRC rules and confident that the benefits and advantages it enjoys are unlikely to be suspended, restricted or reversed.

There is no blanket formula to achieving compliance and each club has to comply with the new rules on an individual basis, thus making it very difficult for some clubs, who are often managed by volunteers. Accurate guidance is unlikely to come solely from 'in house' or from a single source and Community Amateur Sport is certainly not just a financial accounting exercise.

Those clubs that work with us towards reaching a good operational standard can know with reasonable confidence that they are working *realistically* within the required guidelines. This helps to protect the club from potential criticism coming from outside authorities, or worse still, interference from official regulators. It is worth noting that we were invited to express our views in person at the CASC Consultation meeting in Westminster where our recommendation that **Corporate Gift Aid** should be made available to clubs, was heard favourably. *Consequently, we strongly suggest that:*

- Clubs who wish to receive financial gifts from commercial companies (under the new legislation) should be independently assessed by us as *fully* compliant in all their management standards
- Companies who make gifts to your club need to be assured that your club is fully compliant and that their gifts to you will qualify for full tax relief on their own tax returns









Registration for our services: *See Registration Form obtained from ACASC web site*

After registering with our Association, you will be required to complete a questionnaire. From this, we will respond with a brief report plus a request for further information. This usually includes a copy of the latest club accounts, constitution and relevant operating schedules. Shown below is an outline of steps we explore to assist the club in raising its Community Standards. The steps shown represent only range of available options that can be utilised to help the club. Our recommendations to the club will ultimately depend on the club's existing internal structures and community relationships.



Once again, we emphasise that our services help clubs on an individual basis and will not be a 'one size fits all' solution. Clubs will be mistaken therefore, in believing that the route to compliance is simply through the presentation of certified accounts or by self-comparison to other local clubs etc.



For CASC & Charity our service methods will:

-  **Assist** the club (or its representatives) in interpreting the new accounting requirements towards reaching tax compliance. For example, we look closely at the new definitions of (non-qualifying) income & expenditure that may have tax implications for your club
-  **Contact** or liase with Authorities (where necessary) on behalf of the club. We can discuss matters on behalf of the club 'in principle' to allay fears of direct criticism. *(Topics range from Contracts of Employment to qualifying donations on Gift Aid claims)*
-  **Analyse** potential relationships with other local community groups to maximise use of club facilities. This can lead to additional income for the club.
-  **Support** the club in its application for additional local relieves and grants in a way that will reduce simple application errors and be most likely to bring success
-  **Compare** and monitor the club's ongoing performance and fees with those of similar sports in the local area i.e. Local Authority / County / District level
-  **Review** and improve any existing fundraising patterns or systems for the club from within its individual members and from the wider supporting community
-  **Explore** relevant introductory courses via local state schools, sports development officers and the community to introduce and encourage sport at affordable costs
-  **Discuss** social events at the club, which usually lie at the heart of club life. This is where many fundraising activities take place to the benefit of the club. We will check certain ratios and other relevant matters

For the club that attains the Benchmark Standard we will also:

-  **Introduce** the club to Corporate Donors from within the Local Authority who respond to our special Public Relations Campaigns, called **GiftAid-IT**. Our donor companies are advised to only support clubs who attain the Benchmark Community Club Standard.
-  **Mediate** between clubs and business donors before donations are made. This is to help ensure that the business receives valuable recognition for its community support via a publicity scheme acceptable to HMRC. Again, it is advisable that clubs should only explore or accept Corporate Donations when confident that they are recognised by others to be genuine Community clubs. *Many potential businesses donors have already indicated concern that some clubs are not up to high Community standard*