



CASC Participation Update

Club Guidelines

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The British Mountaineering Council
177 . 179 Burton Road, M20 2BB

T: 0161 445 6111
E: office@thebmc.co.uk

CASC Guidelines - Social membership threshold and the meaning of participation

Reference - Part 5 Regulation 15 to 19 of the 2015 CASC Regulations and clause 2.21 of HMRC's Detailed CASC Guidance.

www.gov.uk/government/publications/community-amateur-sports-clubs-detailed-guidance-notes/community-amateur-sports-clubs-detailed-guidance-notes#social-membership

There is no change to the requirement that the main purpose of the club must be to provide facilities for an eligible sport and to encourage participation in that sport. However, the informal *50% participating members* rule is now formalised so that a club will not qualify for CASC status unless at least 50% of all of its members are participating members.

What are 'Participation' and 'Participating Members'?

Clubs will have to carefully consider the definition of a participating member.

The 2015 CASC Regulations (Part 5 Regulation 16) defines participation as:	Mountaineering specific notes:
Participating in an eligible sport organised by the club	<i>This isn't restricted to formal weekend meets. Mid-week meets, climbing wall meets, independent days based from the club hut are all included</i>
Being a match official for an eligible sport for the club	<i>Includes the meet organiser</i>
Coaching club members in an eligible sport	<i>Includes informal instruction by qualified or unqualified club members to other club members, such as to novice members</i>
Providing first aid to persons participating in an eligible sport for the club	
Being an accompanying individual for the club	<i>Someone who accompanies a person who has a disability for the purposes of the Equality Act 2010 and is a member or official of the club</i>
Driving a club vehicle or a vehicle hired by the club	<i>To transport participants, meet organisers, instructors (formal or informal), first aiders, accompanying individuals, mountaineering equipment</i>
Preparing or maintaining club sporting facilities or equipment for use in an eligible sport	<i>Such as maintenance and upkeep of club hut and / or maintaining club equipment</i>
Being an officer or a committee member of the club	<i>Including any sub-groups the club may have or people co-opted on to the committee</i>
Undertaking a training course	<i>Such as a child protection course for clubs accepting U18's, a first aid course, learning how to instruct novices</i>

In order for members to qualify as a participating member they must participate in the sporting activities of the club (as listed above) on at least 12 separate days during the year for a club that is

open all year round. Any member not participating on the requisite number of days will be considered a 'social member'.

It is important to recognise that it is HMRC's definition of a member that counts here and not a club's own definition of a social member.

Impact on existing membership categories:

This new condition on social membership and the requirement that members must participate on a requisite number of days per year/season, impacts significantly on family membership because HMRC has concluded that each individual within the family membership category must participate on the requisite number of days.

The participation requirement also has the potential to impact on older members who may no longer be particularly active. Clubs may have to devise ways of encouraging activity within this group such as volunteering or acting in an advisory capacity.

Implications for clubs:

If the social membership of a club (as defined by HMRC) exceeds the 50% rule the club will be in breach of the scheme. If this happens, HMRC would allow the club some time to try and turn the percentage around.

The effect of this provision is that clubs will need to monitor participation and proceed on an operational basis with one eye constantly on their CASC status.

Record-keeping:

Clubs will need to keep 'sufficient' records to allow them to work out whether or not they have met the 'participation' requirement. Clause 2.21.6 of HMRC's CASC Detailed Guidance Notes lists three examples of records, a signing-in book for members to use when they participate at the club; records of training courses attended; records of membership participation in matches. These are only examples but clubs will need a format that is suitable for them and their members but that they can prove is reliable.

Other options for clubs could include

- A tick-box option on membership application and renewal forms, asking members whether they intend to participate on the requisite number of occasions, including the list of the types of activity that count as participation

- An on-line log book for their members which includes the list of the types of activity that count towards HMRC's participation that members could complete on an individual basis

- An on-line survey a few times a year using a simple questionnaire, such as via Survey Monkey

It is worth noting that a club does not have to get responses from 100% of its members. The requirement is to prove that 50% or more of its membership is participating on the requisite

number of days per year, therefore if over 50% do respond to confirm that they did participate on the requisite number of times that will suffice for HMRC purposes.

Cancellation of a planned meet due to circumstances outside of a club's control e.g. adverse weather, flooding at club hut, will still count as participation provided the club keeps evidence of the circumstances e.g. weather report.

The participation rates take account of members that join or leave during an accounting period. Such members have a reduced participation threshold - see 2.21.9 of HMRC's Detailed CASC Guidance Notes.