

# Advice Note to ASA Clubs

## 22<sup>nd</sup> October 2014



### External Organisations Offering Training on Business, Trading and Taxation

The ASA understand that some clubs are attending workshops run by organisations independent of the ASA. The Organisations offer training to sports clubs on business, trading, taxation etc. Please note these workshops are generic and cover all types of sports clubs, many of which are constituted differently to ASA affiliated clubs. The advice given and subsequent follow up assistance may not be relevant to all ASA affiliated clubs.

Clubs are encouraged to check the existing benefits of ASA membership. For further information please visit the following link:

<http://www.swimming.org/asa/clubs-and-members/insurance-cover/>

Teachers and coaches who are members of the IoS also have similar benefits available to them. For further information please visit the following link:

<http://www.swimming.org/ios/membership/new-renewing-members/>

Given the complexity of some of these issues, if clubs have a concern they may also wish to seek independent legal/financial advice.

Examples of generic advice given at some workshops that have been brought to our attention include:

*Advice that clubs have to pay tax on any surplus income generated from open meets.*  
Our auditors have confirmed that mutual trading regulations to these events and therefore clubs are not liable for tax on the surplus from open meets.

*Advice that members are personally at risk if the club is an unincorporated organisation.*  
Whilst we acknowledge that members may be individually and severally liable for losses there are way in which a club can protect against this besides incorporation. The ASA model club constitution includes in its rules provisions to protect the committee in so far as possible from personal liability. In addition, comprehensive insurance is in place to cover potential liabilities. Swim 21, guidance materials and general advice are in place to ensure that clubs have access to information on systems of good management and good governance.

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