

scottishathletics 

Governance, Legal Status and
Management Structure
THE RECIPE FOR SUCCESS

GBSport

THE RECIPE FOR SUCCESS


**What Do We Mean
By Success?**

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Success is...

“a club that is well governed,
has an appropriate legal and
tax status, has an efficient
management structure, and
which protects its members
and assets”

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THE RECIPE FOR SUCCESS

The Ingredients



The Recipe for Success

Our Ingredients

Governance
Legal and Tax Status
Management Structure
Policies and Procedures



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THE RECIPE FOR SUCCESS

The Recipe



The Recipe

Review what you do and what you want to do



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Review

Annual Review

What do we do?
What do we want to do?
What are the risks?
To the club? To Individuals?

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This type of review should be part of your business planning



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Who should do this review?




Governance Sub-Committee

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The Recipe

Ensure the club has the appropriate legal and tax status





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Legal Status

Legal Status


Incorporated or Unincorporated?

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Legal Status

Does the Club



Pay people for services?
Sign contracts?
Own land or property?
Run events for non-members?

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Legal Status

Is the Club Compliant


With governing body recommendations?
With health and safety requirements?
With insurance requirements?
With worker requirements, i.e. self-employment, employment, etc.?
With how tax works for 'not for profit'?

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The Recipe

Ensure the club has
the appropriate
tax status



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Tax Status

Tax Status Options

Not for profit
CASC or Charity

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Tax Status

CASC/Charity?

Non-member income?
Rental income?
Benefit from Gift Aid?
Benefit from Rate Relief?

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Committee members will be personally liable if tax is owed and club is unincorporated





The Recipe

Ensure the club has an appropriate management structure



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Management Structure

Best Practice

- Representative committee
- Good delegation to sub-committees
- One person per post - no vacancies
- No reliance on one/two individuals

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The Recipe

Ensure the club has appropriate policies & procedures in place



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Does the club have a ROBUST constitution (articles)?



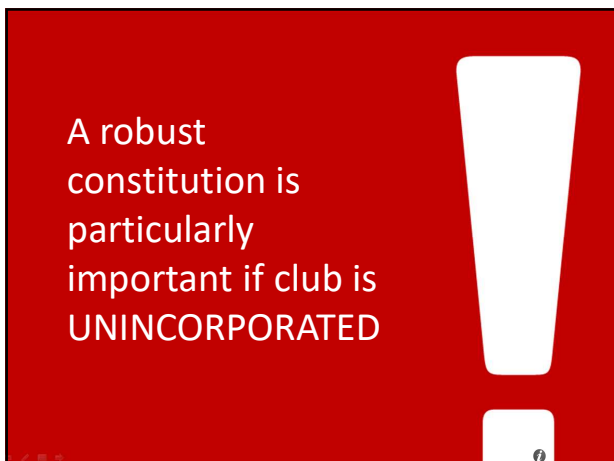
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Policies and Procedures

Constitution Issues?

Approved 'not for profit' clause?
NGB template used?
Robust disciplinary procedure with right to appeal?

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THE RECIPE FOR SUCCESS

**Support
Options**



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HELPLINE



ONLINE TRAINING