

Maximising Gift Aid

It is important that clubs consider all of the options when planning their fundraising activities. It is often possible to utilise Gift Aid in situations which, at first, appear to be no more than a straightforward donation.

This is of particular relevance with regard to fundraising where there is a distinct element of a voluntary donation. If documented appropriately, Gift Aid can significantly bolster these funds.

The principle of voluntary donation can be used to secure both tax relief for the donor and funds for the club in the example situations below. However, it is important to remember that in each circumstance these donations must be wholly voluntary:

- Whilst subscriptions to CASCs are not eligible for Gift Aid, they may be set at a level which enables the club to break even with a suggested donation, which could be Gift Aided, on top of this. Fundraising events e.g. dinners, balls, concerts, raffles, could also benefit through applying this principle to the ticket/entry price.
- Sponsorship of individuals raising funds for the club e.g. running in marathons, sponsored swims or a multitude of other activities, qualify in full.
- Where an object being auctioned has a readily ascertainable value yet the price paid during the auction is in excess of this value, this excess can be treated as a voluntary donation, and therefore eligible for Gift Aid. However, the buyer must be aware at the time of the bid that the item could be purchased separately at its lower market value.

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Think of all of the fundraising activities your club has undertaken in the past, and in how many of these instances your club could have utilised Gift Aid to increase the amount raised!

Richard Baldwin, Chair of the CASC Development Forum, has produced an insightful paper highlighting the benefits and methods of fundraising with Gift Aid, which includes a sample Gift Aid form. To access the paper, please click [here](#).