

Gift Aid

Can the club claim Gift Aid on subscriptions?

No, the legislation categorically states that membership fees cannot be treated as gifts, and therefore cannot come within Gift Aid.

What if the club made membership free and asked members for donations? Could that come within Gift Aid?

Clubs are free to set membership fees (however, clubs should bear in mind that the level of fees must not pose a significant obstacle to membership), and CASC registered clubs are eligible to claim Gift Aid on any voluntary donation.

However, HMRC would look closely at any club that suddenly changed their fees from, say, £100 a year, to free membership coupled with a request for a voluntary donation. Clubs should also be aware that in this instance individuals could choose not to donate but would still be entitled to all of the benefits membership of the club provides.

For further advice on Gift Aid visit our ['Maximising Gift Aid'](#) section.

Charities like the National Trust claim Gift Aid on their membership. Why can't CASCs?

Under the Gift Aid legislation, charities whose main purpose is the preservation of property or the conservation of wildlife, are allowed to disregard the right to free or reduced cost admission as a benefit to the donor. Providing the charity provides no other benefit, the money can be Gift Aided. Currently, CASC membership fees are excluded from Gift Aid by the CASC legislation.