



## FACT SHEET

### Allowable ASF Fundraising Strategies

Australian Sports Foundation Ltd (ASF) project organisations can undertake many strategies to facilitate their fundraising efforts. Some successful strategies that have been used include dinners, and other functions and events. However, project organisations must contact the ASF to discuss their plans for events and functions when tax deductibility is to be offered. Discussions should include strategies for recognising the contributions of donors. See the Donor Recognition Fact Sheet.

Donors and their relatives or associates cannot accrue benefits as a result of their unconditional contributions to a tax deductible fundraising campaign. Donations resulting from agreements or contracts, where an action is dependent on a donation will not be accepted by the ASF. When a benefit is to be offered in conjunction with a fundraising strategy (such as a dinner), the project organisation must work with the ASF to produce promotional material that clearly distinguishes between the cost of obtaining the benefit (such as dinner ticket price), payable to the organisation, and the option of making a voluntary tax deductible donation, payable to the ASF. The following examples illustrate this principal.

- membership drives - a membership fee is to be paid to the club. Members can be asked separately, on the membership form or an attached approved donation form, to make a voluntary donation of their choice, payable to the ASF
- fundraising dinners - the cost of a dinner is payable to the function holder by all attendees. In addition to the dinner cost, attendees can be asked separately, on an approved booking form, to make a voluntary donation of their choice, payable to the ASF
- fundraising events - for events such as golf days and sailing or rowing regattas, participants pay the entry fee to the host organisation. They can be asked separately, on a booking form, to make a voluntary donation of their choice, payable to the ASF
- asking - voluntary donations can be sought at any time from individuals and businesses, at gatherings, by approved mail-outs or by placing approved donation forms in club publications

Donations to the ASF cannot be in lieu of payment for a benefit. For example, a donation cannot be made instead of paying for the cost to attend an event or function, or instead of a membership fee or compulsory levy.

Donations must be made payable to the ASF and not to the project organisation. Payment to the ASF is evidence of the unconditional nature of the gift and enables tax deductibility to apply. All claims are subject to acceptance by the Commissioner of Taxation. Donors who are uncertain of their position should seek their own professional advice.



SUPPORTED BY

**Australian Government**  
**Australian Sports Commission**

How can I find out more?

Contact the Australian Sports Foundation at:  
PO Box 176 BELCONNEN ACT 2616  
Tel: +61 2 6214 7868 Fax: +61 2 6214 7865  
Email: [info@asf.org.au](mailto:info@asf.org.au) Website: [asf.org.au](http://asf.org.au)  
ABN 27 008 613 858