



FACT SHEET

Donor Recognition

Saying thank you to donors is an important element of successful fundraising. Donors who are recognised provide positive testimonials for a project and are more likely to continue to support the organisation in the future. For ASF projects, organisers can recognise the contributions of donors in modest ways including:

- a letters of thanks
- commemorative pins
- names on bricks, pavers, plaques, honour boards etc.
- certificates of appreciation
- lists of donors in publications including annual reports

Such recognition should not be offered as an inducement to potential donors.

Unacceptable forms of recognition include:

- advertising
- signage at venues
- invitations to fee-paying functions at no cost
- reduced membership rates
- season tickets
- company logo on bricks, pavers etc.

In order to be acceptable for taxation purposes, a gift must be:

- made by way of disinterested and detached generosity. Therefore any fundraising promotions should emphasise that the objective is to raise funds in support of the sporting project and not lead potential donors to the perception that the object of making the donation is to provide the donor with some benefit, advantage, right or privilege other than of an insignificant nature for example, a plastic lapel badge, a plastic pen or a sticker
- voluntary and not be the result of a contractual obligation or pre-existing agreement.

Sponsorship

When a donor receives something tangible or of commercial value in return for a donation, or insists or is promised, or acts on an undertaking that a benefit, advantage, right or privilege be returned to him or her, as a result of making the donation, then the contribution is not a gift for taxation purposes. In these cases, contributions may be classified as sponsorship and may be claimable as a general business expense (donors should seek their own professional advice).



SUPPORTED BY

Australian Government
Australian Sports Commission

How can I find out more?

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