



## Chapter Five – Raising Money

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In Association with





## Chapter Five - Raising Money

### 1. Fundraising

All Clubs, large and small, urban and rural, are now finding that they spend more and more Committee time discussing fund-raising ideas than they do debating Games and Development of structures. To alleviate this, it is vital that all Clubs set up a specialised fund-raising unit reporting to Finance Sub - Committee. This unit would have the power to recommend different projects and when these projects are ratified by the Club Committee, this unit would have the responsibility to organise and oversee their implementation.

The Club Treasurer should always Chair this group and it should contain at least five and not more than eight members. It should not be necessary that all members would be Club members as the expertise of any individual on a specific project might necessitate the co-option of that person to the unit. All funds raised should always be under the control of the General Committee as a fund-raising unit should have no brief in Club spending policy. It is there only to react to the identified financial needs of the Club.

#### Where to Start

When a fund-raising unit has been set up within a Club and the financial needs of the Club have been identified, the unit must examine and explore all fund-raising options and determine what is best suited to the needs of the Club at the time and what can be attained in the community in which the Club exists. It is important that a Club when considering any project, considers what other fund-raising is taking place in its Geographical Area and the impact that this will have on its efforts. It is also important that a Club recognise its responsibility as part of a greater body i.e. County Committee and that it plays its part fully in all efforts by the County Committee to raise funds.

#### Planning

Having decided on a specific project, the most important phase is the planning one. The fund-raising group must plan and develop every aspect of the Project and must maximise its fund-raising potential.

It must identify & set out the following:

- Fund-raising targets.
- Fund-raising potential and Geographical Area being exploited.
- Individuals who may be of benefit to fund-raising projects.
- The positive and negative aspects of the project.
- Communicate an awareness of the fund-raising project in the Geographical Area being targeted.
- Time scale for fund-raising.

#### Fund-Raising Targets

These are generally identified by the potential of the particular project, the manpower needed and available and the time scale before completion. In short, if any fund-raising is properly planned and properly executed, any target can be reached but if no proper planning or co-ordination takes place, then the venture will more than likely not achieve its target or its full potential.

### **Fund-Raising Potential & Geographical Area**

Both are important and interlinked. If a project has a small and narrow fund-raising potential or focus, then the geographical area being exploited will be small and the focus similarly. If a project does not have an appeal outside a particular geographical area, then the fund-raising potential of that project will also be small.

### **Individuals who may be of Benefit to a Project**

In all areas of fund-raising, these are individuals who are specialists in their fields, i.e. quiz people for quizzes, gamblers for a day at the races, bakers for a cake sale etc. The list is endless but with any fund-raising from normal ticket sales to a day at the races or a golf classic, it is vital to identify people outside, as well as inside, the Club who may add that something extra to the effort.

### **Positive & Negative Aspects of a Project**

The fund-raising group should identify the positive and the negative aspects of a project so that in selling it to the Committee and the general public, it is able to prepare them for any negative vibes they might receive during the fund-raising effort e.g. if it is a raffle and the catchment area already has several raffles or the Club has just completed another fundraising venture, then the reason and the need for the venture should be explained. The general public who are buying the tickets should never be taken for granted and the positive aspects of the Club should be continually promoted in local newspapers and newsletters. If necessary, a Club should put out its own Newsletter a couple of times a year to keep the general public informed and in touch with the Club.

### **Communicate an Awareness of the Fund-Raising Project in the Area**

This should be done through posters, local radio, the press and probably the most important, through the Committee as a whole promoting the project through word of mouth to friends and acquaintances. The most damaging aspect of fund-raising is a Committee member being negative or badmouthing any venture.

### **Time Frame for Fund-Raising**

The time frame will depend on the venture itself but in general most Clubs do not allow enough time for a project to exploit its full potential and where time is allowed, the planning and execution of the project is put on the long finger to the last minute and then it's all panic.

### **Fund-Raising Ideas - A day at the races; (Dogs or Horses) or Parlour Derby**

- Potential almost unlimited.
- Identify business to sponsor race.
- Identify business who benefit from the races and from Club Patronage.
- Prepare newsletter explaining plans.
- Identify people to approach business and individuals sympathetic to Club.
- Allow time for groundwork and make sure everybody knows who they have to approach and what to say.
- Hold regular meetings and have checklist

### **Fund-Raising Ideas - Sale of Work**

In urban or rural areas, a Sale of Work can be a real money spinner but it takes a lot of thought and planning. While



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the emphasis may be different from urban to rural, the main thread is the same. Items for nothing being sold for something.

The main problem with a sale of Work is time. A fund-raising date would need to be set nine to twelve months in advance. The fund-raising committee would need to identify crafts people selling their products in their area i.e. bakers, ironmongers, artists, painters, carpenters, furniture makers, fitted kitchens etc. Those who need plenty of time to complete a piece should be given it.

Next to be identified would be suppliers of products to local shops and to business people. Then the local business community themselves. The whole focus should begin with a Club Newsletter detailing the Sale of Work and why the Club are holding it.

It is vital with a Sale of Work that all items received, whether they are considered valuable or rubbish are graciously received by the Club, small talk leads to somebody else not giving something which they may not consider valuable but which, in reality, may have a huge value.

### **Fund-Raising Ideas - Sponsored Walk, Sponsored Parachute Jump, Sponsored Cycle**

Most sponsored events tend to run in accordance with the principle that the more people walking, cycling or jumping, the more money raised, but invariably this is not the case.

An organised structured sponsored jump, walk or cycle has much more potential for fund-raising than a massive free for all. Using the principle of the Mayoral Election, without the personal competition or divisional conflicts, can make the sponsored cycle, walk or jump, the fund-raiser of the year in any Club.

One Club member acts as coordinator of all teams of sellers, a map and a small prize e.g. a portable colour t.v. and any club with 12 plus members has the potential to earn €25,000.

### **Fund-Raising Ideas - Raffle**

A raffle, as distinct from a silver circle or monthly draw, using the same principle as above has the same potential for fund-raising.

### **Fund-Raising ideas- Raffle Sponsorship**

Each member of the Fund raising Committee should identify a number of businesses in the area, not a large amount. A draw is then held and the first Business out of the hat wins the right to have their name on the Club Jersey(s). Clubs should acknowledge the other participants/sponsors on Club Notice Board.

### **Fund-Raising Ideas- Sell 5-10 year Membership**

A club may be embarking upon a huge development. Therefore members could be asked to pay 5-10 Years Membership Subscription Fee up front in return for 5 Years free membership.

### **Fund-Raising Ideas - Monthly Draw/Silver Circle**

Each seller should be asked to find a certain number of buyers outside the catchment area depending on the sellers circumstances e.g. a person living away from the area as distinct from a person who never goes outside the area.



## Fund-Raising Ideas - Quizzes, Card Games etc.

These are specialist fund-raising areas and the identification of individuals who may be interested is the main factor in their success or failure.

## Fund-Raising Ideas - Golf Classic

Probably the most popular fundraiser at the moment. These events have huge potential if the Organising Committee knows what it is doing. Again, the principle of identifying people to help with the project is a most important factor.

## Fund-Raising Ideas - Fashion Shows

A specialised area of fund-raising with many pitfalls. This project has the potential to draw large crowds that make money only for the model agency and the local venue. Help should be sought from others who have run the event before.

## Fund-Raising Ideas - Dance, Supper Dance

These tend to be social occasions and while they may in themselves not have a fund-raising potential, they may be used to rally the troops to develop the spirit and soul of the Club or just celebrate some achievement by the Club.

## 2. Borrowing by GAA Units

In order to better monitor and control the borrowing activities of GAA units throughout the Country and thereby minimise the possibility of delinquent loans, the banks, at the request of the GAA have agreed to implement the following procedures.

GAA units incurring new or increased borrowings, for whatever purpose, must -

1. Have minuted permission from the superior unit to undertake the project which necessitates the borrowing. This permission is subject to the following limits:

<b>Under 15,000</b>	Clubs can borrow on their own authority
<b>15,000 to 75,000</b>	County Board Approval
<b>75,000 to 150,000</b>	Provincial Council
<b>Over €150,000</b>	Coiste Bainistí, Croke Park
2. Provide the relevant bank, in advance, with appropriate written authorisation to undertake the borrowing, again subject to the limits set out above.
3. Accept as a condition of any letter of sanction or offer letter, a clause giving the bank the right to inform Croke Park in the event of any loan falling into arrears or a regular pattern of excesses appearing on the current account.
4. Accept that the above limits apply to cumulative borrowing and not just to the borrowing relating to the project in question.

As well as giving approval for the borrowing, the Letter of Authorisation should also:

- (a) Confirm the existing balances outstanding with the bank



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- (b) Authorise the trustees of the borrowing to mortgage or charge all or any of the real property of the unit as security.

Where possible the bank should accept a charge over the property of the unit as sole security. The GAA are anxious that trustees or third parties would not be asked to make themselves personally liable for any debts. However, it is recognised that there are lending situations where such personal liability is necessary to make the proposition acceptable to the bank.

In order that no bank should be placed at a competitive disadvantage by the implementation of these procedures, the Association have obtained the written agreement of all the major banks to adopt them. The banks are fully supportive of the regulations which should result in improved borrowing practices by GAA units and earlier identification of problem situations. The Letter of Authorisation is not to be construed any way as a guarantee from the GAA but the organisation is committed to giving every assistance possible in reaching a satisfactory solution where any of its units finds itself in difficulty with the bank.

Units must enclose a copy of their Cash-Flow statement and Business Plan when seeking authorization to Borrow from Financial Institutions.

### 3. Sports Capital Lottery Funding

The Sports Capital Programme is run by the Department of Tourism, Sport and Recreation to assist in providing a network of high quality, appropriate and sustainable facilities for the various sports throughout the country, particularly in areas of social and economic disadvantage.

The National Lottery-funded Sports Capital Programme, which is advertised on an annual basis, allocates funding to projects that are directly related to the provision of sport or recreational sport facilities and are of a capital nature. Funding can be allocated to the following organisations under the programme:

- Voluntary and community organisations, including sports clubs;
- in certain circumstances, schools, colleges and local authorities; and
- national governing bodies of sport and third level education institutions, where it is evident that the proposed facility will contribute to the regional and/or national sporting infrastructure.

Each year the National Sports Capital Programme is advertised in the National Press. The deadline for receipt of application is set out in the advert and this must be strictly adhered to. Applicants are advised to read the guidelines thoroughly prior to submitting their application.

#### Sports Capital Programme

- Application forms must be completed strictly in accordance with these guidelines and can ONLY be processed and project eligibility determined where a fully and correctly completed form is received together with all the necessary documentation.



- the Department will not seek clarification from individual applicants in relation to incorrectly or inadequately completed application forms.
- the Department does not accept responsibility for the accuracy of information supplied by applicants that was sourced from third party organisations.
- Applicants should be aware that, as demand for grant aid normally far outstrips the levels of funding available, not all applications will be successful.
- Only projects with a clearly defined sporting aspect will be considered eligible for the purpose of securing recommendation for grant funding.
- The Programme does NOT provide funding towards the construction or refurbishment of swimming pools for which there is a separate Local Authority Swimming Pool Programme also administered by this Department.
- The Programme does NOT provide funding for development of facilities in Gaeltacht areas, applications for which should be directed to the Department of Community, Rural and Gaeltacht Affairs, Furbo, Co. Galway.

### **The aims and objectives of Programme are to;**

- develop an integrated and planned approach to the development of sport and recreational facilities;
- assist voluntary and community organisations with the development of appropriate facilities in appropriate locations that will maximise use in terms of participation in sport and recreation. The facilities should be high quality, safe, well designed and sustainable to both the user and the provider;
- prioritise the needs of disadvantaged areas in the provision of facilities; and
- encourage the multi-purpose use of facilities at national, regional and community level by clubs, community organisations and National Governing Bodies of Sport

### **Factors Considered as part of Assessment of Applications**

- the extent to which the project, in terms of growth targets, will increase the levels of active participation in sport/recreational sport and/or result in improved standards of sporting performance and how such increases can be measured;
- the extent to which the project, in terms of growth targets, will serve to increase participation in disadvantaged areas;
- the technical merits of the project; planning permission in place; site details supplied; freehold or leasehold title;
- the financial viability of the project, i.e. in addition to lottery funding, has the club/organisation sufficient funds or firm commitments for funding to complete the project within a realistic timeframe. Previous track record in fund raising is also taken into account;
- higher rating is given to projects with a significant local contribution;
- given realistic projections of income from the project, the extent to which the applicant will be able to maintain the project after completion;
- the level of socio-economic disadvantage in the area and the current and planned levels of sport and/or recreational sport facilities in the area;
- the need to achieve an equitable geographical spread of funds, having regard to the range of existing facilities in each county;



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- the extent to which applicants have consulted with other clubs, community groups, schools and the Local Authority in developing their proposals and the outcome of these consultations;
- the strategies to be used to attract participation from those who are socially excluded;
- the need to achieve an equitable spread of funds among different sports and community groups;
- the priority of proposed improvements/facilities in relation to the club's or organisation's existing facilities; and
- in respect of applications from sporting bodies for national or regional projects, the priorities for their individual sports, as identified by their National Governing Body
- written confirmation of own funding immediately available towards the project. The more money the Club has available to invest in the project the better. This increases the Clubs chance of receiving their optimum grant allocation. Clubs should aim to have at least between 30 and 40% local funding;
- written confirmation of other finance being arranged;
- details of other grants applied for or obtained (if any);
- copy of planning permission (if applicable). If planning permission is required Clubs should ensure that it has been applied for before lottery application is submitted. Units should provide the Planning Reference numbers as evidence;
- solicitor's letter confirming title to the proposed site where the project will be located. GAA Clubs should ensure that Club Title and Trusteeship is up to date
- feasibility study where the estimated cost of a new facility is over €500,000;
- drawings/plans/specifications for project;
- evidence of consultation with other clubs/organisations, schools, local authority, etc and letters of support only from organisations which will use the proposed facility;
- written confirmation of disadvantaged status if claiming to be in RAPID or CLÁR;
- letters of support from relevant National Governing Body, (in the case of regional and national facilities); and
- rules and procedures as evidence of non-discrimination.

Application forms, as well as Guidelines,  
Terms and Conditions, will be available at the Department's Website at

**[www.dast.gov.ie](http://www.dast.gov.ie)**

or by E-mail request to

**[sportsunit1@dast.gov.ie](mailto:sportsunit1@dast.gov.ie)**

or from:

**SPORTS CAPITAL UNIT,**

**Department of Arts, Sport and Tourism,**

**Frederick Buildings,**

**South Frederick Street,**

**Dublin 2**

**Telephone No. (01) 631 3914 / 3918 /**

**3930 / 3942**

**Lo-Call 1890 383000 followed by**

**extension no. (as above)**



## Fundraising Initiative

**Gaelic Telecom's** Service is available to all members and supporters of the GAA, at significantly lower prices than offered by other providers.

**Gaelic Telecom** has the potential to generate significant funds for your club. **Gaelic Telecom** is the official Telecoms Partner of the GAA and is a Guaranteed Irish Company.

- **Gaelic Telecom** has been created to raise funds for every club in the 32 Counties
  - The sole purpose of this initiative is to raise funds for every Club & County
  - With as little as 100 members your club could receive €9,000

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### How Does it Work?

- Simply register your Club with Gaelic Telecom by Calling

**1890 929 100 (RoI) or 0870 224 4220 (NI)**  
and Our Team will be delighted to do the rest

- There are No Minimum Requirements to participate in this simple fund raising initiative

### **Gaelic Telecom** customers will benefit from

- **Guaranteed Savings** on their Phone Calls
  - **One Bill** for Line Rental and Calls
  - **Keep your telephone No.**
  - Discounts on both **Calls and Line Rental**
- And 15% of their call spend will go directly back to their nominated Club and/or County.

For further information and details on how to apply please  
Call Gaelic Telecom on

**1890 929 100 (RoI) or 0870 224 4220 (NI)**

Or visit [www.gaelictelecom.ie](http://www.gaelictelecom.ie)



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### 4. Sports Capital Funding in the Six Counties

#### What is Building Sport?

Current Capital Funding for sports Capital projects is available through the Building Sport Programme and is run by the Sports Council for Northern Ireland's Lottery Fund. This programme aims to provide partnership funding for major capital projects that will increase access to opportunities for sporting development and participation for as many people as possible.

Projects that demonstrate their potential to contribute to the delivery of one or more of the following strategic objectives, may be eligible for substantial partnership funding from this programme:

- Increase participation in sport
- Be sustainable
- Address the factors of social need
- Tackle social exclusion
- Promote equality of opportunity and good community relations
- Promote sporting excellence
- Address health inequalities
- Provide the structures for long term athlete development

Your proposal must demonstrate sports development need and financial need along with a number of other criteria.

#### Who can apply?

GAA clubs in a wide range of groups and partnerships are eligible to apply to this programme for funding. These include amongst others: voluntary sports clubs, community associations, statutory bodies, schools and charities. Any applicant organisation must have the appropriate legal, financial and operational status required by the SCNI (such as appropriate child protection measures and suitable financial history).

#### What is an eligible project?

Most capital projects with a focus on sport will have eligible elements for funding. This programme is sports development led, not facility driven, and to that end we will seek evidence of how your proposal will require lottery funding for developing your sports facilities. Some types of eligible projects may be:

- Indoor facilities, such as sports halls and associated changing facilities
- Outdoor facilities, such as: playing surfaces/areas and associated changing facilities
- Specialist facilities, such as: climbing walls, ski slopes, gymnastic pits and slipways
- Fitness training facilities, where this is the main sporting activity
- Purchase of land for immediate development or purchase of sporting rights
- Purchase of major items of sports equipment



For other types of projects that may be considered, please contact us for more detailed information  
Please note that the criteria and factors considered in relation to eligible projects may change annually and for this reason Clubs should seek assistance and further advice before applying.

For further information contact:

**Sports Council for NI**

**House of Sport**

**Upper Malone Road**

**Belfast BT9 5LA**

**Tel: 028 90 381222**

**Fax: 028 90 682757**

**E-mail: [info@sportni.net](mailto:info@sportni.net)**

## 5. Tax Relief for Donations to Certain Sports Bodies

### 1. Introduction

Section 41 of the Finance Act 2002 inserts a new section 847A into the Taxes Consolidation Act 1997 to provide for a scheme of tax relief for **relevant donations** to an **approved sports body** for the funding of **approved projects**. The scheme is applicable only to relevant donations received on or after 1 May 2002 in respect of expenditure incurred on approved projects on or after that date. The minimum qualifying total donation amount by a single donor in any year to an individual sports body is €250. No project will be approved which is estimated to cost in excess of €40m. However, where the aggregate cost of a project actually exceeds this amount, relief may only be claimed on donations up to the €40 million threshold.

### 2. What does it mean for my club/organisation?

If your club or organisation is acquiring land or a building, developing facilities or purchasing fixed, non-personal equipment for sports activities, or repaying a loan for these purposes, this new provision in the Finance Act will provide an incentive to individuals or companies to make a donation towards the cost of the project.

### 3. What is an approved sports body?

An **approved sports body** is one which holds –

- certification from the Revenue Commissioners that the body is one to which section 235 of the Taxes Consolidation Act 1997 applies, in other words, it is a body established and existing for the sole purpose of promoting an athletic or amateur game or sport whose income is exempt from income /corporation tax, and
- a current tax clearance certificate

A list of approved sports bodies is available on the Revenue website at [www.revenue.ie](http://www.revenue.ie).



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### 4. How does an organisation or club become an ‘approved sports body’?

It is up to the organisation or the sports club to apply to the Revenue Commissioners to obtain the certificates outlined at 3 (previous page). **This is the first step to be taken by the sports body.**

All applications for section 235 certification should be made to:

Office of the Revenue Commissioners,  
Games/Sports Exemption Section,  
Government Buildings,  
Nenagh, Co Tipperary

All applications for Tax Clearance Certificates should be made to:

Tax Clearance Section  
Office of the Collector General  
Sarsfield House, Limerick,

When the Revenue Commissioners have issued the appropriate certification, the applicant is then regarded as “an approved sports body” under the Act.

### 5. What is an approved project?

An “approved project” in relation to an approved sports body, means one or more of the following:

- the purchase, construction or refurbishment of a building or structure, or part of a building or structure to be used for sporting or recreation activities provided by the approved sports body,
- the purchase of land to be used by the approved sports body in the provision of sporting or recreation facilities,
- the purchase of permanently based equipment (excluding personal equipment) for use by the approved sports body in the provision of sporting or recreation facilities,
- the improvement of the playing pitches, surfaces or facilities of the approved sports body, and
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1 May 2002 for any of the above purposes.

### 6. How is the project approved?

Projects coming under the categories outlined in 5, which are clearly undertaken by sports bodies to provide facilities to promote and develop athletic or amateur games or sports will be considered for approval for the purposes of this scheme by the Department of Arts, Sport and Tourism. The approved sports body must submit details of the capital project to the Sports Unit of the Department of Arts, Sport and Tourism on a standardised application form (copy attached **at Appendix iii**). **This is the second step to be taken by the sports body.**

A check list of the documents that must be submitted with each application for approval of a project is attached at **Appendix iv**.

If the Department of Arts, Sport and Tourism is satisfied that the project comes within any of the categories outlined in 5 above, a certificate will be issued to the approved sports body stating that the project is an approved project for



the purpose of the tax relief. The Minister for Tourism Sports and Recreation has the power to revoke a certificate. A copy of a draft certificate is attached at **Appendix v**.

## 7. Nature of Tax Relief and Issue of Receipts

The arrangements for allowing tax relief for donations will depend on whether the donor is a PAYE taxpayer or an individual on self-assessment or a company.

### 7.1. Paye Taxpayer

For PAYE taxpayers, the relief will be given on a “grossed-up” basis to the approved sports body, rather than by way of a separate claim to tax relief by the donor. In other words the donation will be treated as having been received by the approved sports body ‘net’ of income tax. For example, if an individual who pays income tax at the higher rate - 42% - makes a qualifying donation of €580 to an approved sports body, that body will be deemed to have received €1,000 less tax of €420. The body will then be able to claim a refund of €420 from the Revenue Commissioners at the end of the year i.e. the amount of tax already paid by the taxpayer on the net sum of €580.

The individual PAYE donor must complete an **“Appropriate Certificate”** – see **Appendix i** – and forward it to the approved sports body, to allow it to claim the grossed up amount of tax associated with the donation. For repayment purposes, the details contained in the Appropriate Certificates, must subsequently be forwarded by the approved sports bodies to Revenue, in an agreed electronic format together with a declaration that the details are correct and complete. Where the approved sports body does not have the facilities to forward the details electronically they may be given in writing. Each application for a repayment, must be accompanied by a completed Form **847A “Appropriate Certificate”** (available from the tax office). For sports bodies registered in Dublin, Wicklow, Meath and Kildare, repayment claims should be sent to Claims Section, 9/15 Upper O’Connell Street, Dublin 1. For sports bodies registered outside these areas the repayment claims should be sent to the local Inspector of Taxes. A list of local tax offices is attached at Appendix vi.

**(It should be noted that where sufficient tax has not been paid to cover the donation made, the refund of tax to the approved sports body will be limited to the amount of tax actually paid by the donor).**

**A donor who is taxed under the self-assessment system (see 7.2 below) but who is also a PAYE taxpayer must claim the relief on his or her return of income under the self-assessment system. A donor in these circumstances should not complete the appropriate certificate.**

### 7.2. Self-employed and corporate donors

In the case of a donation made by an individual who pays tax on a self-assessment basis, the individual will be entitled to claim a tax deduction for the donation in computing his or her total income - there is no grossing up arrangement. Similarly, in the case of corporate donations, the company will be entitled to claim a deduction for the donation as if it were a trading expense or an expense of management in computing total profits of the company for the relevant accounting period.

An approved sports body, on acceptance of a relevant donation from a self-employed or corporate donor, must give the donor a receipt. The receipt must contain the name and address of the person or company making the



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donation, the amount of the donation and the date it was made and the name of the sports body in receipt of the donation. The receipt must be dated and signed. The receipt must also contain a statement that it is a receipt for the purposes of section 847A of the Taxes Consolidation Act 1997 (as inserted by section 41 of the Finance Act 2002), that the donation is to an approved sports body and is relevant for the purposes of relief under the said section. **A draft of a sample receipt is attached at Appendix ii.**

### 8. What is a relevant donation?

A donation will be a relevant donation where it satisfies the following conditions;

- It is made in the form of a sum of money
- It is made to the approved sports body for the sole purposes of funding an approved project,
- It is or will be applied by that body for that purpose,
- It is not otherwise deductible in computing the profits or gains of a trade or profession or deductible as an expense of management in computing the profits of a company,
- It is not a relevant donation qualifying for tax relief under section 848A TCA, 1997 (donations to approved bodies e.g. charities),
- It is not subject to repayment,
- Neither the donor nor any person connected with the donor receives a benefit, whether directly or indirectly, as a result of making the donation, (e.g. a person will be regarded as receiving a benefit where the donation is a substitution in full or in part for an annual membership fee/subscription, or where the donation entitles the donor to rights or enhanced rights or facilities etc not available to members who have not made a donation),
- The donation is not conditional on or related to the acquisition of property by the approved sports body (otherwise than by way of gift) from the donor or any person connected with the donor, and
- In the case of a donation made by an individual, the individual is resident in the State for the year of assessment in which the donation is made, and in the case of PAYE taxpayers, the individual has given an appropriate certificate to the approved sports body in relation to the donation and has paid the tax referred to in such certificate and is not entitled to a repayment of that tax or any part of that tax.

**When an approved project becomes fully funded the approved sports body should not accept further donations or issue receipts in respect of that project under this scheme.**

### 9. What Records and Accounts must the approved sports body keep?

The approved sports bodies will be obliged to keep formal financial records, books and accounts in relation to its income and expenditure including donations received and expenditure incurred on approved projects. Ideally, a separate bank account should be set up for the lodgement of all donations received under this scheme.

The Revenue Commissioners may seek to audit the financial records of a sports body by giving notice in writing.

Approved sports bodies will be required to submit annual progress reports to the Sports Unit of the Department of Arts, Sport and Tourism by the 14th January each year. The progress report should outline work completed on an



approved capital project and the timetable for remaining works (if any). It should also list the total donations received in respect of under this scheme, with a breakdown of the amounts received from PAYE donors, self-employed donors and corporate donors.

In addition, should the approved sports body apply for funding under the Department of Arts, Sport and Tourism's Sports Capital Programme, details of the amounts of donations received under this tax relief scheme will have to be furnished to the Department by the body concerned. Applications for funding under the Sports Capital Programme must be made separately.

**While every effort is made to ensure that the information given in this leaflet is accurate, it is not a legal document. Responsibility cannot be accepted for any liability incurred or loss suffered as a consequence of relying on any matter published herein.**



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## Form 847A - "Appropriate Certificate"

## Appendix i

(To be completed by PAYE taxpayers only - See Note 1 overleaf)



### TAX RELIEF FOR DONATIONS TO APPROVED SPORTS BODIES

"Appropriate Certificate" for the purposes of Section. 847A Taxes Consolidation Act, 1997.

(BLOCK CAPITALS PLEASE)

I certify that I \_\_\_\_\_ (name) have made a donation  
 to \_\_\_\_\_ (approved sports body - See Note 2 overleaf).  
 in the sum of (in words) \_\_\_\_\_ (Total donated)  
**in the year ended 31st December,** (the relevant year of assessment) **and that**

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax at the standard rate
- at the higher rate  (Tick the appropriate box)  
for the above year on the grossed up amount of the donation (See Note 3 overleaf),
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation.
- the donation was paid in money,
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the approved sports body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250
- the donation is not a relevant donation to which Section 848A TCA, 1997, applies,

Signature \_\_\_\_\_ Date: \_\_\_\_\_ PPS No.:

Address: \_\_\_\_\_

**N.B. When you have completed this certificate, please forward it to the approved sports body to which you made your donation.**

### TO BE COMPLETED BY THE APPROVED SPORTS BODY

GS Reference Number: \_\_\_\_\_

Approved Project No: \_\_\_\_\_

and

Tax Reference Number: \_\_\_\_\_

Authorised Signatory: \_\_\_\_\_

### FOR REVENUE USE ONLY

Income Tax associated with the donation and confirmed as paid.

Signature of Inspector of Taxes \_\_\_\_\_

Date: \_\_\_\_\_

District Stamp:



### Notes.

1. A donor who is taxed under the self-assessment system but who is also a PAYE taxpayer must claim the relief on his or her return of income under the self-assessment system. A donor in these circumstances should not complete the appropriate certificate overleaf.
2. An "approved sports body" means a body which is in possession of (a) a certificate from the Revenue Commissioners certifying that it is a body of persons to which section 235 Taxes Consolidation Act, 1997 applies and (b) a valid Tax Clearance Certificate.
3. The phrase "grossed up amount of the donation" means the amount, which after deducting income tax, leaves the amount of the donation. For example,
  - On the standard rate of 20%, the grossed up amount of the donation of €500 is €625 (i.e.  $€500 \times 100/80$ ). The tax associated with the donation is €125.
  - On the higher rate of 42%, the grossed up amount of a donation of €500 is €862 (i.e.  $€500 \times 100/58$ ). The tax associated with the donation is €362



Appendix ii

Sample Receipt for Relevant Donation made to an Approved Sports Body

This is a receipt given, in respect of the amount stated hereunder, for the purposes of section 847A of the Taxes Consolidation Act, 1997 (as inserted by section 41 of the Finance Act 2002.)

The sports body named hereunder is deemed by the Revenue Commissioners to be an approved sports body for the purposes of section 847A Taxes Consolidation Act, 1997. The donation in respect of which this receipt is given is a relevant donation for the purposes of that section.

**Full name of approved sports body** \_\_\_\_\_

**GS Reference Number** \_\_\_\_\_

**Is the person making the donation an individual**  **or a company**   
(tick as appropriate)

**Name of the individual or company making the donation**  
\_\_\_\_\_

**Address** \_\_\_\_\_  
\_\_\_\_\_

**Amount of the donation: (a) €** \_\_\_\_\_  
**and (b) in words** \_\_\_\_\_

**Date on which the donation was made** \_\_\_\_/\_\_\_\_/\_\_\_\_

**Name** \_\_\_\_\_  
(Block Capitals)

**Capacity** \_\_\_\_\_  
(e.g. Chairperson, Hon. Secretary, Hon. Treasurer etc.)

**Signature** \_\_\_\_\_

**Date** \_\_\_\_/\_\_\_\_/\_\_\_\_

## Appendix iii

### Application for Approval of a Sports Capital Project for Tax Relief Purposes

(Section 847A Taxes Consolidation Act, 1997)

Issued by the Department of Arts, Sport & Tourism

Sports Unit, Frederick Building, South Frederick Street, Dublin 2

To be completed by a representative of the Sports Body

Name of Sports Body: \_\_\_\_\_

Address \_\_\_\_\_

GS Exemption Number: \_\_\_\_\_ Tax Ref. No. \_\_\_\_\_

Date granted: \_\_\_\_\_ Tax Clearance Certificate Number: \_\_\_\_\_

Expiry Date: \_\_\_\_\_

Estimated total cost of the capital project: \_\_\_\_\_

Description of capital project. Tick all that apply.

(A more detailed description must also be provided separately for evaluation purposes)

- the purchase, construction or refurbishment of a building or structure, or part of a building or structure, to be used for sporting or recreation activities provided by the approved sports body,
- the purchase of land to be used by the approved sports body in the provision of sporting or recreation facilities,
- the purchase of permanently based equipment (excluding personal equipment) for use by the approved sports body in the provision of sporting or recreation facilities,
- the improvement of the playing pitches, surfaces or facilities of the approved sports body
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1 May 2002 for any of the purposes mentioned above.

I hereby confirm that we are a body authorised by Revenue as an approved sports body for the purposes of Section 41 of the Finance Act 2002

Name in Block Capitals: \_\_\_\_\_ Daytime Tel No. \_\_\_\_\_

Address (if different from above): \_\_\_\_\_

Position Held / Relationship to Sports Body \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_



### Checklist

The following documents must be included with each application

- Certification from the Revenue Commissioners that the body is one to which section 235 of the Taxes Consolidation Act 1997 applies, and
- a current valid tax clearance certificate
- a written description of the project covering all works involved, materials being used, equipment being purchased, timescales, date of commencement, approx. of costs, etc

The following documents should also be enclosed in cases where they are applicable;

- copy of valuation report on any land or buildings being acquired
- copy of any quotations or tenders received to date in connection with the project
- copy of all related loan applications, letter advising of approval and draw-down date as well as details of repayment arrangements where applicable

## Appendix v

**Certificate of Approval of a Sports Capital Project**

(Section 41 of the Finance Act 2002)

Issued by the Department of Arts, Sport & Tourism  
Sports Unit, Frederick Building, South Frederick Street, Dublin 2**To be completed by the Sports Unit, Department of Arts, Sports & Tourism**

Name of Sports Body: \_\_\_\_\_

Address: \_\_\_\_\_

The above-mentioned sports body is hereby certified as meeting the qualifying criteria for tax relief on donations received in relation to their project outlined below.

- the purchase, construction or refurbishment of a building or structure, or part of a building, to be used for sporting or recreation facilities,
- the purchase of land to be used by the approved sports body in the provision of sporting or recreation facilities,
- the purchase of permanently based equipment (excluding personal equipment) for use by the approved sports body in the provision of sporting or recreation facilities.
- the improvement of the playing pitches, surfaces or facilities of the approved sports body
- the repayment of, or the payment of interest on, money borrowed by the approved sports body on or after 1 May 2002 for any of the purposes mentioned above.

Description of Project: \_\_\_\_\_

Approved by: \_\_\_\_\_ (on behalf of the Sports Unit)

Grade: \_\_\_\_\_ Date: \_\_\_\_\_

This certification is issued on behalf of the Minister for Arts, Sports and Tourism for the purpose of claiming tax relief on donations received to fund the above-mentioned sports capital project under Section 41 of the Finance Act 2002

**Reference No.**

(To be quoted in future correspondence)

Official  
Stamp

This certification may be withdrawn by the Minister by giving notice in writing to the sports body in a case where false information has been provided and/or where the donated funds are not used solely towards the approved sports capital project.



### List of Local Tax Offices

Inspector of Taxes, Government Offices, Sullivan's Quay, Cork. (corktax@revenue.ie)	(021) 496 6077
Inspector of Taxes, Government Offices, High Road, Letterkenny, Co. Donegal (donegtax@revenue.ie)	(074) 6 94 00
Inspector of Taxes, Claims Section, 9/15 Upper O'Connell Street, Dublin 1 (DIRD@revenue.ie)	(01) 874 6821
Inspector of Taxes, Hibernian House, Eyre Square, Galway. (galwaytax@revenue.ie)	(091) 53 60 00
Inspector of Taxes, Government Offices, Spa Road, Tralee, Co. Kerry. (kerrytax@revenue.ie)	(066) 718 3100
Inspector of Taxes, Government Offices, Hebron Road, Kilkenny. (kilkentax@revenue.ie)	(056) 7 53 00
Inspector of Taxes, River House, Charlottes Quay, Limerick. (limtax@revenue.ie)	(061) 21 27 00
inspector of Taxes, Earl House, Earl Street, Dundalk, Co. Louth. (louthtax@revenue.ie)	(042) 935 3700
Inspector of Taxes, Government Offices, Michael Davitt House, Castlebar, Co. Mayo (mayotax@revenue.ie)	(094) 3 70 00
Inspector of Taxes, Government Offices, Cranmore Rd, Sligo. (sligotax@revenue.ie)	(071) 4 86 00
Inspector of Taxes, Government Offices, Stradavoher, Thurles, Co. Tipperary. (tipptax@revenue.ie)	(0504) 2 87 00
Inspector of Taxes, Government Offices, The Glen, Waterford. (wfordtax@revenue.ie)	(051) 31 72 00
Inspector of Taxes, Government Offices, Pearse Street, Athlone, Co. Westmeath. (athlntax@revenue.ie)	(0902) 2 18 00
Inspector of Taxes, Government Offices, Anne Street, Wexford. (wxfrdtax@revenue.ie)	(053) 6 33 00

**Contact Details**

Department of Arts, Sport and Tourism  
Sports Unit  
Floor 3, Frederick Buildings  
South Frederick Street  
Dublin 2

Tel No. (01) 631 3800  
LoCall 1890 38 3000 (if phoning from outside Dublin)  
Website: [www.gov.ie/arts-sport-tourism](http://www.gov.ie/arts-sport-tourism)

**To obtain certification under Section 235 of the Taxes Consolidation Act 1997**

Office of the Revenue Commissioners  
Games/Sports Exemption Section  
Government Offices  
Nenagh  
Co Tipperary  
LoCall 1890 25 45 65  
Fax No. (067) 32916  
E-mail address: [sportexemp@revenue.ie](mailto:sportexemp@revenue.ie)  
Website: [www.revenue.ie](http://www.revenue.ie)

**To obtain a tax clearance certificate**

Office of the Revenue Commissioners  
Collector-General's Office  
Sarsfield House  
Limerick

LoCall 1890 20 30 70  
Website: [www.revenue.ie](http://www.revenue.ie)