

# CHARITABLE SPORTING PROJECTS

Funds raised through Play For Purpose must be used for a **charitable sporting project**. Whilst sport is not in and of itself charitable, charitable outcomes may be achieved through sport such as advancing the physical or mental health of the community, improve community facilities or assisting disadvantaged or marginalised groups.

If your project is for a sporting purpose, but is NOT charitable, the Australian Sports Foundation (Sports Foundation) can help you raise funds using their online crowdfunding platform. The Sports Foundations' specific listing in the Income Tax Assessment Act (1997) (Subdivision 30-B, s30-90) means donations of \$2 or more in support of your club or project are **tax deductible** – a valuable incentive for potential donors or supporters.

## CHARITABLE OUTCOMES THROUGH SPORT

**The following notes provide some guidance on what projects involving sport may be considered charitable:**

**PROMOTING HEALTH** - Promoting improved health in the community by encouraging more people to participate in sport and be more active more often. Projects should attract new participants and individuals who are less likely to be involved in your clubs existing sporting programs.

**UPGRADE OF COMMUNITY SPORTS FACILITIES** - Construction, upgrade or maintenance of sporting grounds and sporting facilities for the benefit of the local community. In order to be charitable, the sports facilities cannot be limited to only club members.

**PARTICIPATION & OUTREACH** - Sports projects to promote inclusion and participation by disadvantaged or marginalised members of the community e.g. refugees, indigenous persons, persons with disabilities, people suffering from mental illness, low socio-economic backgrounds.

**PROMOTING MENTAL HEALTH** - Projects aimed at improving or addressing mental health problems in the community through sport.

**SPORTS HISTORY AND CULTURE** – Projects to record sports history and memorabilia including funding of projects to bring together items of educational or cultural value and which would be of public interest and publicly accessible.

**UNIVERSITY SPORTS** - Projects or scholarships aimed to fund, improve or expand sports programs connected to a university, to enable students to participate in sport as part of a well-rounded education.

**Note: Any sporting project specifically relating to natural disaster relief or recovery should be deemed charitable. Examples include facility rebuilds or repairs, the replacement or refurbishment of equipment and fee relief for individuals directly impacted by a natural disaster.**

# Below are some examples to help you determine if your project is charitable

<p align="center"><b>Charitable Sporting Projects</b> (Eligible for fundraising with Play For Purpose and Australian Sports Foundation)</p>	<p align="center"><b>Non charitable Sporting Projects</b> (Eligible for fundraising with Australian Sports Foundation)</p>
<p><b>Promoting Health</b> Sunnybank Junior Football Club doesn't currently have any women's or girl's teams and wants to improve activity levels of females in the community by increasing female sports participation in their local area. The club wants to run a series of 'Come and Try' days to attract female players and enter teams into the competition and will need new uniforms and coaches to enable the women's and girl's teams to participate.</p> <p><i>Explanatory note: This project is considered charitable as it will increase physical activity in the community in order to improve health outcomes.</i></p>	<p>Creekside-Riverlea Junior Football Club changed their logo in the offseason and needs to buy new uniforms for all teams. They'd like to fundraise so they can provide them to players free of charge, or at least provide a subsidy.</p> <p><i>Explanatory note: This is not considered charitable as purchasing sports equipment and apparel is generally not charitable. However, the project is for a sporting purpose and is therefore eligible for tax deductible donations through the Australian Sports Foundation.</i></p>
<p><b>Upgrade of Community Sports Facilities</b> Southside Tennis Club wants to increase participation in tennis across the local community, however due to the current lack of court lighting they can only offering coaching and matches during the day. The club would like to install lights on 4 courts so they can offer additional coaching sessions and playing opportunities to club members, as well as the general community.</p> <p><i>Explanatory note: This project is considered charitable, as it will improve access to sporting facilities and increase participation opportunities across the community.</i></p>	<p>Northside Tennis Club want to refurbish their clubhouse, including general repairs, repaint, upgrade kitchen facilities and purchase a new refrigerator. Access to the clubhouse is only available to club members and their invited guests.</p> <p><i>Explanatory note: This project doesn't appear to achieve any charitable outcomes, as the facility isn't available to be used by the general public. The project will develop sport and is therefore eligible for tax deductible donations through the Sports Foundation.</i></p>
<p><b>Participation and Outreach</b> The Tigers Cricket Club want to host a Multicultural Community Cricket Festival. All members of the community are welcome to participate, with players representing their countries of origin. The festival will be held over two days and the club needs funds to host the event.</p> <p><i>Explanatory note: This is considered to be a charitable sporting project, as the sporting event aims to increase and promote respect and tolerance within the community by attracting participants from a diverse range of cultural or ethnic backgrounds.</i></p>	<p>The Cats Cricket Club are planning a pre-season tour to New Zealand. The touring side will play four games and participate in some Maori cultural activities. Each player must pay for their own tour costs, such as airfares, accommodation and insurance.</p> <p><i>Explanatory note: The primary purpose of this project is to raise funds for travel which is generally not charitable. However, as the project is for a sporting purpose it is therefore eligible for tax deductible donations through the Australian Sports Foundation.</i></p>
<p><b>Participation and Outreach</b> Greenacre Boxing Club would like to offer a 12 week boxing program specifically targeting those from a low socio-economic background. They want to raise funds so that the program can be offered free of charge.</p> <p><i>Explanatory note: This is considered charitable as it promotes participation and outreach to disadvantaged members of the community.</i></p>	<p>Oakbank Boxing Club want the best boxers in the state to train at their gym. The club would like to provide a 12-week high performance training program for State representatives and needs to raise funds to pay coaches.</p> <p><i>Explanatory note: High performance sport is generally not considered charitable. However, as this project is for a sporting purpose it is therefore eligible for tax deductible donations through the Australian Sports Foundation.</i></p>
<p><b>Sports History and Culture</b> Eastern Creek Rugby Club wants to develop a museum to showcase the 100-year history of the club. The proposed museum will be available to members and the general public free of charge. Funds are needed to collect, arrange, record and display memorabilia and other items of significance to the history of the club.</p> <p><i>Explanatory note: This is considered a charitable sporting project, as the museum will recognise the cultural significance of the club in an educational way that will be publicly accessible.</i></p>	<p>Western Suburbs Rugby Club is writing a book on the 150-year history of the club, to be provided exclusively to past and current members. The club requires funds to pay a professional to research, write and produce the book.</p> <p><i>Explanatory note: This project would not be considered charitable, as the book won't be made available to the public. However, as this project is for a sporting purpose it is therefore eligible for tax deductible donations through the Australian Sports Foundation.</i></p>