



RUGBY FOOTBALL UNION

CASC'S – GIFT AID AND VOLUNTEERS' EXPENSES

STEP BY STEP GUIDE

Background

- CASC's can and do reimburse expenses which are proper, reasonable and evidenced, to volunteers who assist them.
- Often a volunteer will forego the expenses to which he or she is entitled.
- Foregoing expenses does not qualify for Gift Aid.
- An alternative approach is for the expenses to be reimbursed to the volunteer who is then able to make a donation to the CASC qualifying for Gift Aid.
- This will result in a repayment to the CASC of 28p for every £1 given for the next 3 tax years.

Steps to be taken

1. The Clubs Rules must authorise the reimbursement of costs (such as travel, postal or photocopying) properly incurred by volunteers in carrying out their voluntary work for the club. (1)
2. The volunteer should make a claim for reimbursement for any reasonable expenses incurred on a claim form supported by appropriate invoices, receipts etc which is then approved by the club treasurer/secretary. (2)
3. The volunteer should be paid the expenses to which he or she is entitled by the club (on at least one occasion the payment should be made by cheque rather than cash).
4. The volunteer is then in a position to keep the money or pay all or part of it back to the club under Gift Aid.
5. The CASC should complete Gift Aid documentation and forms in accordance with the normal procedures and submit a tax repayment claim to HMRC.



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Notes:

- (1) The approach is principally directed at volunteers for their voluntary work for the club e.g. as a Committee member, not for expenses incurred by members for playing for the club. In the case of playing members the reimbursements they can receive under the CASC rules are limited to reasonable travel expenses to away matches and the cost

of attending coaching courses. However there is no reason why this approach cannot be used for these two types of expense reimbursements received by players without causing the club to be deregistered.

- (2) The reimbursement of reasonable expenses incurred by the volunteer should not cause him or her to be treated as an employee for PAYE or NIC purposes nor to come within the National Minimum Wage provisions.