



Foreign Communities of Alba  
**ASSOCIATION**

For donors and sponsors

# Our history

And who are we today

Foreign Communities of Alba Association (known under trading name 'FCA Association') is registered under [SC052771 with the OSCR \(Scottish Charity Regulator\)](#). We are a charity focused on Sports, Recreation, Integration and Removing Social Isolation. We are operating in West Lothian, Falkirk and North Lanarkshire councils in Scotland.

Back in late 2021 five of our founders couldn't find many sports activities for Poles in Falkirk, Bathgate and Whitburn area. They felt a bit depressed, some had addiction history. To not fall into bad habits, they decided to start a football group. It was a stunning success, given that it offered not only sports, but also socialising. People made friends, families met.

Today we are an active group, which has about 300 members. We have three football trainings a week. On top of that, a very big hiking group and a lot of volunteering opportunities. We've done loads of socializing and charitable events. Many of us found new friends. We are planning for a bicycling group, DIY group, chess group, a community house and a women football section ... and more. Through our group we have also integrated with locals and this tremendously helped to remove the feeling of loneliness and removed the cultural barriers. In some cases helped in finding better jobs.

We are open for anyone to join.



# FCA Association is a charity

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This means by donating to our bank accounts, you not only get to support a range of activities aimed at public benefit. You can also acquire certain tax reliefs.

Both as an individual and as a company.

We discuss these options in detail in this presentation.

We will also discuss fundraising.

# How to donate to a charity as an individual?

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Donations by individuals to charity or to community amateur sports clubs (CASCs) are tax-free. This is called tax relief.

The tax goes to you or the charity. How this works depends on whether you donate:

- through [Gift Aid](#)
- straight from your [wages or pension](#) through a Payroll Giving scheme
- [land, property or shares](#)
- [in your will](#)

You should read through the options laid out to you in the documents listed above by HMRC.

# How to donate to a charity as a company?

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Your limited company pays less [Corporation Tax](#) when it gives the following to charity:

- [money](#)
- [equipment or trading stock](#) (items it makes or sells)
- [land, property or shares](#) in another company (shares in your own company don't qualify)
- [employees](#) (on secondment)
- [sponsorship payments](#)

You can [claim tax relief](#) by deducting the value of your donations from your total business profits before you pay tax.

There are different rules for [sole traders and partnerships](#).

Your limited company can pay less Corporation Tax when it gives money to a charity.

Deduct the value of the donations from your total business profits before you [pay tax](#).

Charity sponsorship payments are different from donations because your company gets something related to the business in return.

You can deduct sponsorship payments from your business profits before you [pay tax](#) by treating them as business expenses.

You should read through the options laid out to you in the documents listed above by HMRC.

# As a company. Special rules for tax deductions?

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Not specifically. There are no specific limits for deductions, other than donating to charity can't put your company in loss.

## **Payments that don't qualify**

You can't deduct payments that:

- are loans that will be repaid by the charity
- are made on the condition that the charity will buy property from your company or anyone connected with it
- are a distribution of company profits (eg dividends)

# As a company. What to watch out for?

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It may be the case you receive some form of benefit when donating to charity as a business. An example here might be tickets to a particular event. Therefore, a further condition when you donate money to charity and claim this, is it must be lower than a certain amount to qualify for tax relief. These amounts are:

<b>Donation amount</b>	<b>The maximum value of the benefit</b>
Up to £100	25% of the donation
£101 – £1,000	£25
£1,001 and over	5% of the donation (this is capped at £2,500)

The above applies to the benefits receivable by anybody connected to your company. This includes any close relatives.

If you get a benefit that's related to the company and above these limits, your donation qualifies as a [sponsorship payment](#).

# General on fundraising

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A charity can fundraise in cash on various events, as well as online. Specific guidelines are outlined by HMRC here — <https://www.gov.uk/government/collections/charity-fundraising>.

You'll need to prove your charity's income each year will be over £5,000 if you want to register it with the Charity Commission, unless it is a charitable incorporated organisation (CIO) which must register whatever its income.

You can raise money even before you become a registered charity, so long as you make it clear that you are not yet registered. For example, you could raise money from the public by holding events or sponsored activities.

Read the commission's guidance about [fundraising legally and responsibly](#) before you start.



# How to find us?

Yes, we are really active on social media!

- [TikTok](#)
- [Facebook](#)
- [YouTube](#)
- [Instagram](#)
- [X](#)
- [LinkedIn](#)
- [Our Website](#)
- [hello@fcaassociation.org](mailto:hello@fcaassociation.org)

Or email us via our website:

<https://fcaassociation.org/contact-us/>

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Thank you very much!