



We have a great school, we need 21<sup>st</sup> century classrooms!



Our 1960's classroom



A 21<sup>st</sup> century alternative

### Our prefab shame

In the 1960's, four prefabricated classrooms were installed at Belgrove Junior Boys School, Clontarf. Forty years later and these prefabs are still in use – except now they are damp and drafty, gone beyond repair - imminently unusable. There is a long history of enormous efforts by the school to replace the prefabs with permanent buildings spanning as far back as 1979! Now the Board of Management and the Parents' Association of Belgrove Junior Boys School seek your support to replace these facilities and provide our children with a warm, dry and bright place in which to learn. Our sons, nephews, grandsons and teachers deserve better and they need it now.

### So what's the solution?

We plan to have four new prefabs in place by September 2009. Planning and procurement phases mean there is no time to delay any further. By the end of December, we need to know if we have your commitment to financially support this project.

### How much is the financial commitment?

***We are asking every PAYE family to contribute €250 each per calendar year over the next two years, altogether a total of €500 per family. If you are self-assessed for tax, we are asking for €423, a total of €846 over two years***<sup>\*</sup>. However if your youngest son has only one year left in the school (i.e. is in second class), then we ask that you contribute €250 (or €423 if you are self-employed) for the remaining year only. All new families starting in the school will be asked to contribute for two years. By giving at least €250 in a calendar year, you help in getting tax back from the Revenue Commissioners. This is explained in greater detail on page 2.

### Are we letting the Department of Education off the hook?

No, by showing the DoE that the parents are seriously committed to financially supporting this project, we are more likely to receive a significant contribution towards this project. Furthermore, as we are tax-paying donors, the State will contribute 41% on top of your donations using the charity rebate incentive scheme! So, the sooner you donate the sooner we can avail of the tax back scheme.

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<sup>\*</sup> If you are self-assessed for tax and donate €423, then you can claim €173 tax back – see next page



## Tax Efficient Giving

What follows is an outline of how we can maximise the tax efficiency of our donations, based on the Parents' Association research and discussions with the Revenue Commissioners Charities Section in Nenagh. However, this is not tax advice to you and we cannot take any responsibility for the accuracy of the outline.

Through the Dublin Diocese's patronage (CHY7424), donations of €250 or more in a given calendar year qualify for tax relief in accordance with Section 848A, Taxes Consolidation Act 1997.

**If you are a PAYE Taxpayer** then tax refunds will be calculated at 41%, 20% or a combination of both depending on which rate is applicable.<sup>†</sup>

For example, if you pay 41% rate and you donate €250, the eligible value of your donation to the school is €423 (250 x 100/59). The tax associated with the donation is €173. Upon completion of the CHY2 certificate (which will be sent to you by the school), the school can claim up to €173 from the Revenue Commissioners.

Total Donation	Tax @ 41%	Total Value to School	Monthly Direct Debit <sup>‡</sup>
€1-249	Not eligible	€1-249	Up to €20
€250	€173	€423	€21
€500	€347	€847	€42
€1,000	€694	€1,694	€84
€2,000	€1,389	€3,389	€167

**If you are a self-assessed individual** @41% rate and you donate €423, the value of your donation to the school is €423; however the cost to you the taxpayer is €250. You will be sent a receipt from the school that will enable you to claim the appropriate tax relief.

Total Donation	Monthly Direct Debit <sup>†</sup>	Total Cost to Donor	Total Value to School
€1-249	Up to €20	Not eligible	€1-249
€423	€36	€250	€423
€500	€42	€295	€500
€1,000	€84	€590	€1,000
€2,000	€167	€1,180	€2,000

<sup>†</sup> If you pay tax at the 20% rate and you donate €250, the eligible value of your donation to the school is €312 (250 x 100/80).

<sup>‡</sup> Amounts have been rounded up.



**Please note** that if you pay tax on non-PAYE income (for example rental income or share dividends), in addition to your PAYE income, you should claim the tax relief yourself via the self-assessed individual scheme. Belgrove Junior Boys School may only claim refunds in respect of donations made by individuals whose entire income is subject to the PAYE system.

**Corporate Donor**

The company can claim a deduction for the donation as if it were a trading expense. Let's say a donation of €500 is made. If the company pays corporation tax at 12.5% , then its corporation tax bill is reduced by €500 x 12.5% = €62. The company receives the benefit of the tax relief in this case.

**Giving In Kind**

The following is the list of services and materials that will be procured for the new prefabs project. If you would like to donate in kind, then please let the school know that you would like to be involved in the procurement process.

New Prefabs Project – Required Services	New Prefabs Project – Required Materials
<ul style="list-style-type: none"> <li>• Quantity Surveyor</li> <li>• Planning Consultant</li> <li>• Project Manager</li> <li>• Architect</li> <li>• Civil/Structural / Engineer</li> <li>• Accountant</li> <li>• Solicitor</li> <li>• Health and safety supervisor</li> <li>• Licensed builder for removal of old prefabs</li> <li>• Prefab manufacturer</li> <li>• Ground works Contractor</li> <li>• Electrician</li> <li>• Plumber</li> <li>• Painter</li> </ul>	<ul style="list-style-type: none"> <li>• Broadband cabling</li> <li>• Fire Alarms</li> <li>• Security Alarm</li> <li>• Speaker Cabling &amp; Speakers</li> <li>• Lighting Fixtures, external</li> <li>• Toilet Fittings</li> <li>• Paint</li> <li>• Desks and chairs</li> <li>• Cupboards</li> <li>• Black/Whiteboards</li> <li>• Blinds</li> </ul>



**Please complete the following and return to the school by Dec 19<sup>th</sup> 2008.**

**Ways to Donate**

>**Cheque.** Please make your cheque payable to Belgrove Junior Boys School.

>**Standing Order.** Please use the enclosed Standing Order Request.

*We ask every PAYE family to contribute a minimum of **€250** per year for two years (€21 per month for 24 months).*

*We ask every family, self-assessed for tax, to contribute a minimum of **€423** per year for two years, which is tax deductible (€36 per month for 24 months).*

**Your Instructions.** Please choose one.

- I/We would like to donate € \_\_\_\_\_ for the new prefabs project.
  - Find cheque enclosed.
  - Find Standing Order Request enclosed.
- I/We would like to pledge the same donation for a second year.

*Please note that the amount and duration may be changed by you at any time.*

I/We will not be participating in the new prefabs project at this time. (Please complete name and address information section below.)

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

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

Pupil Name(s) \_\_\_\_\_ Phone Number \_\_\_\_\_

**If you have any questions, please feel free to contact any of the following:**

- **School Principal** – Vincent Conway – phone 833 6539
- **Chair, Board of Management** – Kevin Hoy – send an email to khoy@mhc.ie
- **Parent Association Fund-Raising Committee** – Laura Broy, Clarissa Bryans, Louise Heanue, Anna Keating – send an email to : BelgroveJBSParentsAssoc@gmail.com

