

Fun Raising !!!

Corporate Donations

Under the 2001 Finance Act, a Corporate tax relief scheme is in place for companies that make donations to eligible charities. A company donation greater than €250, with no upper limit, to Spina Bifida Hydrocephalus Ireland can qualify for tax relief at the current rate of corporation tax. The company will claim a deduction for the donation as if it were a trading expense.

Nature of Relief

The qualifying donation will be treated as a deductible trading expense or as an expense of management deductible in computing the total profits of the company. Tax relief will be granted at the company's marginal rate of tax.

Example: Company X donates €5,000 to Spina Bifida Hydrocephalus Ireland. Assuming a corporation tax rate of 32%, relief to the company is €1,600 i.e. €5,000 @32%. While the charity has the benefit of €5,000 the cost to the company of making the donation is only €3,400 (5,000 - 1,600). The normal obligations regarding the keeping of records apply. For more information please view: www.revenue.ie/pdf/chy2.doc

Donating Online

You can make a difference now by donating in any of the following ways:

- Make an on-line donation today with PayPal here.
- By setting up a Standing Order you will be helping us to run vital services and programmes that are desperately needed every day of the year for many years to come in the foreseeable future. Just as Spina Bifida and Hydrocephalus is for life so must we be there for our members for as long as they need us. Regular donations are vital if we are to plan for the future. [Donation Form](#)
- Send a cheque or postal order made payable to Mid West Spina Bifida, Saoirse, Delta Retail Park, Ballysimon Rd., Limerick. [Donation Form](#)
- Find out how you can make the tax man a friend of Mid West Spina Bifida by reading our Tax Efficient Giving information.
- Remember people living with Spina Bifida and/or Hydrocephalus in your Will and give them the gift of hope - please contact us for more information about making a Will.

Leaving a Will / Legacy

Making a will is an important event in your life and you have to ensure you do it properly. When you make your will, you should consult your solicitor and talk through

what you would like in your will. It is a good idea to list the questions you want answered as well as your instructions regarding your money and possessions. You should also decide on how you want your estates divided, as well as your choice of executors. Remember you can change your will at any time. There are many reasons why you may decide to do this (births, death, separation). The cost of making a will is around €60. Your legacy to people with Spina Bifida and/or Hydrocephalus will continue to live after many of us are long gone.

Sponsorship

Friends and family may be one way to raise money. Your place of work is another potential avenue to check out. Also, the local Pub, Club, Supermarket, Newsagent, Chemist. In fact, anyone you know. However for larger donations you could ask local businesses for sponsorship. We will supply a 'Letter of Authorisation' and sponsorship cards to prove your fundraising is authentic. Placing sponsorship cards in your local shops and pubs may also prove beneficial.

Coffee Morning

Contact your local restaurant, pub or community centre to see if they will host a coffee morning free of charge. They might also donate the tea, coffee and cakes. Place posters or notices in your local shops and inform your family and friends. Then on the morning, charge a small entry fee and place collection buckets at the till points.

Talent Contest

This will require a lot of advertising and you may like to contact our Fundraising Agent for advice or support on the evening. If you have a good relationship with your local pub, this will help you enormously, as the pub may not charge for room hire and will possibly supply the music / band for the evening. You could try to get the small prizes for the winner(s) donated from local shops. A key point to remember that the most successful fundraising events happen when people are having fun! To maximise your fundraising efforts, place collection buckets around the pub too. For added effect, this night could be combined with the Trad Trip and head shaving.

Head Shave / Leg Wax

Encourage friends that are game for a laugh to help out with this. Lots of people will pay to see their friend shave off their beard, hair or get their legs waxed. Ask the person involved to get sponsored too. Word of mouth is a powerful communications tool. If your friend volunteers to get their head shaved, remember that they will ask their friends and family for donations as well as your donations from your friends and family. The number of people that will be interested will soon increase as word of mouth spreads. Your local pub will be a good location for events like this, as landlords rarely pass up on the opportunity for a packed pub on a week night! Advertise in the usual way, posters / notices in your local area and don't forget your local media. We will assist in any way that we can.

Trad Trip

If you know any local musicians, this is a very successful and entertaining evening. The

Trad trip involves musicians being escorted in a tractor through the town(s) and then the final stop will be in your local pub. Collections can be made in the various towns along the way.

Collections

Local supermarkets, church gates and shopping centres are prime locations for collections. We will supply the collection buckets and bright bibs for added effect. Enlist the help of your family and friends. Please note that these collections require permits so please contact us if you require further assistance

Jumble Sale

A great way to get rid of that junk, whilst at the same time raising funds. This works particularly well if you hold them at local schools, church halls or community centres. They could even be combined with a fun day or cake sale.

Table Quiz

Set a date in your local pub or GAA club and encourage your friends and family to buy a table - one team per table (four people) and try to get the prizes donated. Use your local media and local businesses / shops to advertise the event. To help you think of questions use the Internet, encyclopaedias, newspapers and magazines. Try to keep the questions entertaining and fun. Use music as well as questions and divide the questions into topics to keep the night interesting.

Torc Pins

We have Torc Pins selling for €2 each and can supply you with these so that you can sell them to your friends and family or at any event that you may wish to organise. These items sell very well outside supermarkets and shopping centres. You will not require permits to sell these on the street, however you should always ask for permission from the Store Manager. We can supply you with a 'Letter of Authorisation'.

Raffles

These can be organised through your local school, church or social meeting. Try to obtain donated gifts from local businesses and shops. Raffles work very well on fun days and jumble sales.

Football match

Five a side or 11 a side football matches are very effective and fun if you can find the people to play. Your local school or football club may donate the pitch time for free and advertise the charity football match for you. Each team player will have to pay a nominal fee and they can also obtain sponsorship. Try to get the trophies / prizes donated for the winning team. You could also incorporate a BBQ and a raffle for added affect. Ask your local butcher and supermarket to donate the food.

Slimmers

If you, or someone you know is trying to lose weight, an effective incentive is to get

sponsored for the amount of weight lost, for instance, a pound / euro for a pound (1lb) lost.

Fun day

In conjunction with your local school or club you could organise a fun day with a raffle, cake sale, sponsored sporting events, jumble sale, etc.

Bowling Night

Your local bowling alley should be able to accommodate you for a bowling night and might even give you concessions.

Bag Packing in the local Supermarket

Contact your local Supermarket to see if they will allow you to pack the customers bags. Bring along your friends and family and have a collection bucket at each Checkout Counter. Just see the money add up.

Race Night

A Race Night is great entertainment. There are various companies who will arrange the Video Tapes of the Races and set up the Tote for your 'punters'. A Raffle on the night can also raise additional funds.

Golf Classic

Check with your local Golf Club and see if the Members will play a 4-ball Charity Day, or run your own Golf Charity Classic.

Tax Relief on Donations to SBHI

Tax relief on donations to Mid West Spina Bifida means that we can now make your generosity go further to help those whose lives are affected with Spina Bifida and Hydrocephalus. Donations of €250, and over, allow us to benefit from Tax Relief that increases the value of your donation, at no extra cost to you. The Tax Relief applies in any one tax year, so your donation may be made in instalments. The donor must complete a www.revenue.ie/pdf/chy2.doc Form telling Mid West Spina Bifida what their RSI number is and what tax rate applies to them. Please call us on 061-439990 to receive your tax relief form for completion.

Alternatively, self-employed individuals and companies who donate to Spina Bifida can also avail of tax relief on their donation. Please call us on 061-439990 to receive your tax relief form for completion. A receipt from us may be used to support a tax claim.

Tax Efficient Giving:

Anyone making a donation to Mid West Spina Bifida who is a taxpayer and who donated €250 or more in a year will be able to either:

i) allow the charity to reclaim that tax

or

ii) if you are self employed or a corporate donor - you will be able to claim back the tax yourself.

From 6th April 2001 tax relief was made available on donation of €250 or more in any one-tax year to eligible charities from both individual and corporate donors. Tax relief is applied to these donations at the donor's marginal rate of tax.

A.) In the case of PAYE taxpayers, the tax relief is applied at the marginal rate and is paid directly by the Revenue Commissioners to the Eligible Charity or Approved Body on receipt of the relevant "appropriate certificate" (an official form that is supplied by the charity, completed by the donor and returned to the charity receiving the donation).

EXAMPLE PAYE Donor (Higher Rate)

Joe is a PAYE taxpayer who donated €254 to Spina Bifida. His marginal rate of tax is 42%. As Joe has already paid tax, his donation is made from his net income. Joe completes the "appropriate certificate" supplied to him by Spina Bifida giving details of his donation and PPS number and returns it to us. We then use the form to claim back the tax which Tom has already paid on the €254 from the Revenue. Therefore €254 is 58% of what Joe earned. $€254 \times 100/58 = €437$ (Gross earnings). $€437 - €254 = €183$ (already paid in tax to the revenue) €183 is what we can reclaim back from the revenue. The value of Joe's donation then increase to €437.00 (€254 + €183)

B.) Individual taxpayers on self-assessment benefit directly from relief at the marginal rate by claiming the donation as a tax-deductible expense.

EXAMPLE: Anne is self-employed and makes her returns on a self assessment basis. Her marginal rate of tax is 42%. Anne donates €254 to Spina Bifida. Anne receives a receipt from the charity and when she completes her tax return she deducts the donation of €254 from her taxable income thus reducing her tax bill by €106.

C.) Corporate donors simply claim a deduction for the donation as if it were a trading expense.

POINTS TO NOTE:

To qualify for the tax relief a donation must satisfy a number of conditions:

- It must be in the form of money.
- It must not be repayable.
- It must not confer any benefit on the donor or any person connected with the donor.
- It must not be conditional on, or associated with, any arrangement involving the acquisition of property by the charity or approved body.

An Eligible Charity is defined by the legislation as any charity within the State, which is authorised in writing by the Revenue Commissioners for the purpose of this scheme. In order to qualify for eligible charity status, the charitable organisation;

- Must have a charitable tax exemption number or CHY number and
- Must be in operation for at least three years since being granted the CHY number.
- Must make a formal application to the Revenue on the form provided "Form of application to Revenue for Authorisation as an Eligible Charity for the purposes of Section 45, Finance Act, 2001 (donations to eligible charities)".

For further information or to download relevant forms please visit www.revenue.ie

Payroll Giving

Payroll Giving, also known as Give As You Earn (GAYE), is a term used to describe the charitable donations deducted from an employee's salary. An employee authorises his/her employer to deduct regular charitable donations to Spina Bifida.

Your employer pays over all the money they deduct from all employees involved, to Spina Bifida on a weekly / monthly / quarterly basis. By donating each week / month through our payroll giving scheme you will make a thoughtful and lasting investment in Mid West Spina Bifida which shows your dedication towards improving our children's health. By making a regular donation to us, you can help us plan with confidence. A small sum for instance as little as €5.00 a month really does make a difference to the way that the charity can consistently support the vital work of the Association. Giving directly from your payroll is one of the most convenient ways that you can help our members. The knowledge that we have consistent income allows us to plan for the acquisition of equipment or the funding of research projects, as well as reducing administration costs.

For further information contact us on 061-439990.

People like you really can make a difference...

Why is donating through Give As You Earn (GAYE) so beneficial?

GAYE can create a regular flow of funds for our Association and also benefits us since the donation will be treated as having been received by the eligible charity or approved body 'net' of income tax.

Examples: (PAYE- Only Individual)

Individual on the standard rate of tax i.e. 20% Individual donates €500 Value of donation

to the eligible charity/approved body = €625 (i.e. €500 x 100/80) Tax associated with the donation (€625 - €500) = €125 Spina Bifida will therefore be able to claim a repayment of €125 from Revenue at the end of the tax year. (b) Individual on the higher rate of tax i.e. 42% Individual donates €500 Value of donation to the eligible charity/approved body = €862 (i.e. €500x 100/58) Tax associated with the donation (€862 - €500) = €362 Spina Bifida Hydrocephalus Ireland will therefore be able to claim a repayment of €362 from Revenue at the end of the tax year. (Note: Where sufficient tax has not been paid to cover the donation made, the refund of tax will be limited to the amount of tax actually paid by the donor). The individual PAYE - Only donor must complete an "Appropriate Certificate" a CHY 2 Cert and forward it to Mid West Spina Bifida to allow us to claim the grossed up amount of tax associated with the donation. For more information please view: www.revenue.ie/pdf/chy2.doc

Planned Giving

Planned giving is the term used for donating regular amounts of money to a nominated charity of your choice. We particularly welcomes donations of this kind because they can lead to a predictable stream of income. This income can greatly assist us with financial planning. The minimum donation in any year that must be made to any one eligible charity or approved body is €250.