

Beaufort GAA Club Project Description-All Weather Surface

Beaufort G.A.A. Club is a G.A.A. Club from Beaufort, Co Kerry which caters for Men's, Ladies, Boys and Girls football from Under 6 to senior level. Both its Men's and Ladies Senior teams compete in the Kerry Intermediate football championship. It is part of Mid Kerry Divisional area. The Club also has a gym and walking track which cater for non G.A.A. activities. Exercise classes and social activities are also provided in the Club

The Need

The laying of an all-weather artificial surface is seen as crucial for the further development of the Club and users of the facilities.

It will allow ongoing activity throughout the winter months and allow unrestricted pre-season training - without the inevitable yearly damage to the surfaces of the existing pitches.

Furthermore, it will also help us cope with the restriction on space and allow training and games to proceed throughout the playing season - even in inclement weather.

The Project

will include an all-weather surface, attendant lighting, and ball retention net behind the main goalposts.

How you can help

We are seeking your support in our effort to raise the necessary funds. One of our fundraising methods is through donations. Beaufort GAA Club has this project approved in order to avail of tax relief on donations of over €250.

Tax rollof for donations

The method of granting tax relief for donations depends on whether the donor is a self-assessed individual, a PAYE-only taxpayer, or a company.

Self-assessed individuals

An individual who is a "chargeable person" within the meaning of section 959A TCA (a self-assessed taxpayer; broadly speaking, a self-employed taxpayer) is entitled to a deduction in respect of a donation made to an approved sports body in calculating his or her "total income". The deduction must be claimed on the individual's annual tax return.

A donor who is taxed under the self-assessment system but who is also a PAYE taxpayer claims the relief in her or his tax return.

The donation is not taken into account in calculating "net relevant earnings" for the purposes of tax relief on premiums paid under a retirement annuity contract.

PAYE-only taxpayers

A PAYE-only taxpayer who makes a relevant donation to an approved sports body is not entitled to an income tax deduction in respect of the donation.

Instead the approved sports body is deemed to have received the payment net of income tax. The approved sports body is entitled to claim a refund of the income tax deducted after the donation has been "re-grossed" at the donor's marginal rate. To re-gross, the net donation is multiplied by 100 and divided by 100 minus the individual's marginal rate of income tax (currently either 20% or 40%).

Corporate donations

Where a company makes a relevant donation to an approved sports body, the amount of the donation is treated as (a) a deductible trading expense of a

trade carried on by the company, or (b) an expense of management deductible in computing total profits of the company for the accounting period in which the donation is made.

Please contact Padraig, Club Treasurer, at 087 286 6011 for more information and forms.

We would be very grateful of your support and we guarantee that the work will deliver on “value for money”.

The Result

The All-Weather artificial surface area will greatly assist us in the promotion of health and well-being in our community and in particular among our young boys and girls.

With great appreciation and thanks

Beaufort G.A.A. Club