

# **ST. ANNE'S PARISH PORTMARNOCK**

## **Information about recording of payments to Parish Development Fund, Christmas and Easter Offerings and Revenue Refund Scheme**

### **RECORDING OF CONTRIBUTIONS AND DUES**

A new Financial System for recording of all income and expenditure in parishes was introduced by the Dublin Diocese in 2015. This system is now used by all of the 199 parishes in the Dublin Diocese since 1st July 2015. This was to comply with the Charities Act, the main provisions of which came into effect on 16 October 2014.

It has been a difficult journey merging old and new systems and has resulted in delays in issuing receipts for contributions and Christmas and Easter Dues. The office staff have undergone extensive training and we have now claimed the refund of tax from the Revenue Commissioners for contributions for the year 2015 and 2016. We will complete the claim for 2017 early in 2018.

### **CHRISTMAS AND EASTER DUES**

Under the 'Charities Act 2009' we are legally required to acknowledge receipt of monies in the year they are **LODGED**. As many Christmas Dues are not lodged until the New Year, we can only acknowledge them the following year, i.e. a year later.

For example if Christmas Dues 2017 were received during the last week of December they probably were not lodged until January 2018 so that amount will be included in the parishioner's record for 2018 and will not be shown in the acknowledgement until 2019.

### **REVENUE REFUND SCHEME FOR CHARITABLE DONATIONS**

The Charitable Donation Scheme allows tax relief on qualifying donations made to eligible charities and approved bodies.

If an individual makes a donation of over €250 in the year, the charity or approved body can claim a refund of tax paid on that donation by the donor (whether a PAYE or Self Employed contributor).

#### **Calculating the relief on donations from individuals**

The relief is calculated by grossing up the donation at the specified rate. The specified rate is currently 31%. This is explained in the following examples.

Tom made a donation of €250 to the parish. The parish can claim a refund of the tax Tom has paid. The tax rate is 31% so this means that the donation of €250 is 69% of the donation.

To calculate the relief, the total donation is grossed up as follows:  
 $€250 \div 69 \times 100 = €362.32$ . Parish receives 31%, which results in a refund of €112.32.

Joan makes a donation of €1,000 to the parish. The tax rate is 31% so this means that the donation of €1,000 is 69% of the donation.

To calculate the relief, the total donation is grossed up as follows:  $€1000 \div 69 \times 100 = €1449.27$ . Parish receives 31% which results in a refund of €449.27.

Once Tom and Joan have completed the relevant CHY Certificate the parish can claim the refund. The amount of the refund cannot be more than the amount of tax paid by the donor for the same year. So, in the examples above, if Tom or Joan paid a total of €350 tax in the tax year, then the maximum refund the parish can receive is €350. All above calculations are carried out by the Revenue Commissioners and no personal data regarding the parishioner's tax affairs are made known to the parish. A total amount is lodged directly from the Revenue Commissioners to the parish bank account for all parishioners included in the claim with no knowledge of how that amount has been calculated.

### **PARISH DEVELOPMENT FUND**

The main source of income for the day to day running costs of the parish comes from parishioners contributing to the Parish Development Fund, either through Bank Standing Orders, Annual Donations or Weekly Family Offering envelopes.

The generosity of our parishioners ensures that St. Anne's Church and the Parish Centre continue to be maintained to such a high standard and again we thank you for being one of our regular contributors.

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