



Rounding Off 2017

As we turn towards a new year and the inclusion of new youngsters in the Mindstretch programme, it strikes me that some in our community are not receiving the tax relief they may be due.

To this end, I asked Richard Rogers of Bendels Consulting® to join us in giving a community lecture, which he kindly did. For those who could not attend, Richard has provided a brief article on page 2: **5 Tax Mistakes You May be Making**. I continue with some of my own observations on the subject on page 4.

As we are approaching year-end festivities, I also give some tips on the **Ingredients of a Successful Party**.

Already, there have been several festive excursions for our children this past term. We seek an educative element in each outing, but equally the socialization aspects are important. Our children learn to handle bigger groups, new people and new activities. This helps prepare them for events like parties in the real world.

For example, we recently visited Gordon's Gym, a venue dedicated to physical education. We also visited the Library, the Playshed, and the Company Gardens and Planetarium. Apex Football Club hosted a super event, tutoring our boys and girls in the essential art of ball handling! Meanwhile, we treated our Grade R graduates to a trip to the Aquarium as their farewell outing.

Visitors to Mindstretch are also important. Jimmy the Clown recently visited, and we had a Jumping Castle. Thank you to all who attended our Parent-Learner Tea.

None of this would be possible without the wonderful friends of Mindstretch who give so freely of their time, and nothing at all would be possible without our devoted staff. I thank all for their service in 2017, and I thank the parents who trust the care of their children to us.

Warmly, Jennifer

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5 Tax Mistakes You May be Making

By Richard Rogers — Director of Bendels Consulting®
The Tax and Disability Specialist®

Parents of children with developmental issues and/or learning challenges are often unaware that they are eligible for disability tax relief. Autism, for example, is a developmental disability that affects verbal and nonverbal communication and social interaction, thus impairing a child's educational performance. By this definition, disability tax relief becomes relevant. Here are common mistakes that some affected people make:

1. You do not claim disability tax relief

According to SARS, **52 839** people declare a disability in their immediate family. This includes mental, hearing, visual, communication, intellectual and physical disabilities. The figure is surprisingly low, given the disability prevalence in SA. It seems many qualifying people are not receiving tax relief in respect of the expenses that they are incurring because of their or their dependant's disability. Are you one of them?

2. You complete the ITR-DD form incorrectly

If you or your dependant have a mental, hearing, visual, communication, intellectual or physical impairment, you should qualify for tax relief in respect of your medical and impairment-related expenses. SARS will need an ITR-DD form, as completed by a registered medical practitioner who is qualified to confirm the diagnosis of the particular impairment.

If the person's Global Assessment Functioning (GAF) Score is lower than 60, then the 'mental' section of the form is applicable. If the person's IQ is lower than 49, the 'intellectual' section applies. Your speech therapist can advise if the 'communication' section is applicable. Be sure that the medical practitioner places their practice stamp where indicated.

- The GAF score considers the person's psychological, social and occupational functioning and the extent to which their symptoms affect his or her daily life.
- IQ is notoriously difficult to measure in autism, and it is often incorrectly completed on the ITR-DD form. A barrier to one's mental abilities does not necessarily mean intellectual limitations.



3. You claim expenses as donations

If you pay someone for a product or a service, it is not a donation: you are receiving something in return for payment. When you pay your child's special needs education school, for example, you are receiving a service in return for the fee paid. It is not a donation. When you make a donation, you do so out of generosity and freewill and your only expectation should be a thank you, a smile and a good feeling. If you do make a genuine donation, ask for a section 18A tax certificate.

4. Your tax affairs are not efficiently managed

Every family has unique circumstances, and these should be considered when planning your tax matters. Perhaps you have a relative or someone else providing financial support to your family. You could be treating these receipts incorrectly when it comes to tax.

Should the medical and disability-related expenses be handled through your tax return or your spouse's? What happens if you are divorced? What if you pay for medical aid, but your partner pays expenses such as special needs school fees and OT? What if your dependant is an adult? The most tax efficient solution is one tailored to your unique circumstances, thus ensuring you receive the maximum tax relief.

5. You are not using an expert

Disability tax law is complex. To ensure that you are maximising your tax relief, while also adhering to the correct tax laws and SARS compliance procedures, consider getting help from a disability tax law specialist. It is best to make use of specialist services from the beginning (it can be difficult to resolve old mistakes made in a prior submission). The specialist can also review your previous tax submissions to determine whether it is possible to secure tax relief that you may not have received.

Ingredients of a Successful Party

Year-end celebrations approach, and so what makes a great party for a special needs child? We thought about this a lot in designing our mid-year Mad Hatter's Party. Here are some of the things that work well.

Keep it Manageable: Hold a shorter party, and review the plan with your child in advance. A 'visual schedule' using pictures to show the activities and the order in which they occur is a great way to do this.

Include Entertainment: Select a theme and activity that your child likes. Our Mad Hatter's Party included a clown, balloon making, a jumping castle, and a magician, giving something for everyone. For smaller parties, consider one activity that helps keep the children focused as a group. Be careful to limit loud sounds.

Give Space: If possible, allow children to move and spend excess energy. An outside area can be a haven for those who prefer a spot on the periphery, choosing when to engage. If the party is indoors, set up a quiet area, perhaps a warm, softly lit corner with cuddly blankets and ear-muffling hats (for if the noise gets too much). Hold the party in a space that your child knows, or at least introduce them to the room beforehand.

Add Physicality: Perhaps begin a party for younger children with physical activity. At the Mad Hatter's Party, a jumping castle allowed the proprioceptive input so many find grounding. By the time the magic show came around, the children were happy to sit still. Outdoor games followed by a quiet time with a film would also serve the purpose. Be mindful of any physical limitations. Some children with sensory issues do not like to get messy and feel certain textures, but they may be good at building or creating. Other children may want to play. If possible, give a choice and do not force anything.

Invite Sympathetic People: The Mad Hatter's Party included friends who understand that our children can sometimes need a time out. Try to select guests who can be compassionate if the birthday child (or a guest) becomes overwhelmed. Include adult supervision, but also give the children space.

Continued overleaf.



Children have different sensory profiles and so be aware of any likely trigger, be it excess noise, unexpected touch, a confined area, etc. Have a plan of action for if a child becomes overwhelmed

Choose Food Carefully: Contact other parents to determine any food allergies or sensitivities in advance. Be aware of the effect of sugar, and perhaps put out things like carrot sticks, fruit bits and simple popcorn before any cake or sweets come out. Offer food after any physical activity; there can be issues when a child with a full stomach and low muscle tone exerts themselves.

Manage Gift Giving and Happy Birthday Songs: Gifts can be an emotional part of a party. Some children do not like being the centre of attention and the 'performance' aspect of opening gifts. In such cases, set aside any presents to open later, or perhaps request a little something that is charitable — a colouring-in book donated to a less fortunate school, or a tin to go to a food pantry. Singing Happy Birthday around a cake can also be too much for some children. In this case, you might like to practice it a few times before the event, or leave it out altogether.

The same kind of considerations are relevant if a child with special needs attends another's party. Alert the host parents so that they will understand if your child needs to disengage for a while, or becomes upset. Consider arriving at the event early, so as to familiarise the child with the environment, and be ready to leave at the first sign of sensory overload.

We hope these tips help you to have a safe and pleasant holiday season. Happy celebrating to all!

Disability Tax Relief Potentially Relevant to the Mindstretch Parent

In relation to Richard Roger's article on page 2, there are several areas where Mindstretch clients and parents have reported that they have received disability tax relief. For example, the difference between the cost of a mainstream school and a special needs school can be considered for tax purposes, potentially offering substantial savings to those eligible. Also, if you drive further than 10 km to attend a special needs school, or to consult with a therapist, the cost of the trip may be eligible in the context of disability tax relief. This has been significant for at least one mother who drives across Cape Town to bring her child to Mindstretch Preschool.

Other costs possibly applicable include the cost of a dedicated carer, the cost of specialist aids and devices, and even the cost of a service animal. The cost of nappies where they are used past an appropriate age may also be considered for tax relief. We suggest seeking expert advice if you believe that disability tax relief may apply to your family.

(These notes should not be construed as the provision of financial or tax advice.)



The Squeeze Machine gives needed proprioceptive input.

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