

| BOARD PROCEDURE | |
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| <small>ADMINISTRATIVE PROCEDURE</small> Fundraising in Schools | <small>ADMINISTRATIVE PROCEDURE NUMBER</small> 607 |
| <small>Directional Policy</small> #600 – Stewardship of Resources | |

TITLE OF ADMINISTRATIVE PROCEDURE:

Fundraising in Schools

DATE APPROVED:

April 2021

PROJECTED REVIEW DATE:

April 2026

DIRECTIONAL POLICY ALIGNMENT:

This Administrative Procedure aligns with the Stewardship of Resources Directional Policy – 600 by ensuring that fundraising activities support education and the community, benefit the school and at all times, demonstrate the values endorsed by the Board.

ALIGNMENT WITH MULTI-YEAR STRATEGIC PLAN:

The fundraising in schools procedure supports our vision for achieving excellence in Catholic education; Learn-Lead-Serve by establishing procedures and processes regarding fundraising that are fair and transparent, ensure accountability, and guide the oversight of public funds.



Strategic Priorities 2017-2020

Vision

Achieving Excellence in Catholic Education
LEARN • LEAD • SERVE

Mission

To educate students in faith-filled, safe, inclusive Catholic learning communities by nurturing the mind, body and spirit of all.

LEARN

Achieve excellence in instruction and assessment to enable all students to become reflective, self-directed, lifelong learners.

LEAD

Foster critical thinking, creativity, collaboration, and communication, to enable all students to realize their God-given potential.

SERVE

Inspire engagement and commitment to stewardship for creation to enable all students to become caring and responsible citizens.

ACTION REQUIRED:

This procedure details the processes and requirements for fundraising for school purposes and for supporting registered charitable organizations.

Funds raised for school purposes are to enhance the school environment and student educational experience and should not be used to replace public funding for education. Neither is school purpose fundraising to support items funded through provincial grants such as, classroom learning materials, textbooks and repairs, or for capital projects that significantly increase operating costs.

Fundraising:

1. This procedure applies to all fundraising directly associated with the school, including fundraising by Catholic School Councils, parent associations, students and student councils.
2. At the beginning of each school year the Principal, in consultation with the Catholic School Council and school staff will prepare and submit a fundraising plan as outlined in the "Guidelines for School Generated Funds". Fundraising plans must be communicated to the school community. (e.g. provided in newsletters)
3. The Principal, under the direction of the Director of Education and/or designate shall ensure that no more than one major campaign to benefit the school occurs per school year. Major fundraising campaigns should be a co-operative effort between the Principal, the Catholic school council and/or the fundraising group.
4. No student shall be asked to do door-to-door canvassing, as the safety of the students must be a primary consideration in all fundraising plans.
5. All fundraising proceeds will have a designated purpose and be utilized as intended, unless further approval is obtained. This purpose is to be communicated to the school community as part of the fundraising drive.
6. Participation in fundraising activities is strictly voluntary for staff and students. Personal information of students, staff or other individuals will not be shared without prior consent for the purpose of fundraising.
7. A fundraising activity must not result in any staff or volunteer benefiting materially or financially from the activity. Those involved in organizing a fundraiser must be transparent regarding their personal participation in the activity.
8. All fundraising activities shall respect student and staff time, and school programs.

9. All fundraising activities shall: respect and reflect the following principles:
- a. Catholic teachings
 - b. Age-appropriate activities
 - c. Supervision of students - safety precautions
 - d. All appropriate municipal, provincial, and federal legislation including but not limited to the Education Act, the Income Tax Act, and the Municipal Act; and
 - e. Ministry of Education guidelines and policies, such as the School Food and Beverage Policy, Equity and Inclusive Education Strategy, Facility Partnerships Guideline and the Broader Public Sector Procurement Directive
10. All equipment purchased from funds derived from fundraising shall become the property of the Board and shall be included in the equipment inventory list in the school. Such equipment must meet system standards.
11. The following are examples of acceptable uses of fundraising proceeds. These uses should be articulated in the school fundraising plan prior to proceeding with the fundraising activity:
- Day field trips
 - Extended field trips
 - School improvement projects
 - Special co-curricular projects (i.e. graduation, etc.)
 - Charities
 - Community projects
 - Special school/class projects
 - Cost of travel to sports competitions
 - Cost of travel to co-curricular competition
 - Other activities as approved by the Superintendent
 - Assistance fund (for example, a fund serving a charitable purpose to benefit students, such as providing payment for the cost of a field trip for students who cannot afford it)
 - Supplies, equipment, or services which complement items funded by provincial grants
 - Guest speakers or presentations
 - Ceremonies, awards, plaques, trophies or prizes for students
 - Scholarship or bursaries
 - Extracurricular activities and events (for example, travel and entry fee for sports competitions, school team uniforms, school band, choir, clubs)
 - School yard improvement projects (for example, playground equipment, shade structures, gardens)
 - Upgrades to sporting facilities such as running tracks, and scoreboards
 - Support for activities that are unique to the denominational or cultural character of the school (for example, student retreats)
 - To purchase recognition/acknowledgements for school community members (i.e. volunteer appreciation tea, open house, refreshments, cards of appreciation). The value should be minimal and cannot include cash or gift cards

12. Examples of unacceptable uses of fundraising proceeds:

- Items funded through provincial grants such as classroom learning materials and textbooks
- Facility renewal, maintenance, or upgrades funded through provincial grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear
- Infrastructure improvements which increase the student capacity of a school or are funded by provincial grants (for example, classrooms, additions, gyms, labs)
- Professional development including support for teacher attendance at professional development activities
- Administrative expenses not associated with fundraising activity
- Support for partisan political activity, groups or candidates
- Meals for Catholic School Council members and school staff, or to purchase life recognition gifts for school staff
- Purchasing goods or services from Board employees where such purchases would contravene The Education Act or Conflict of Interest Policy for employees.

Cancellation of Fundraising Activities:

1. Where an activity, for which funds were raised, is cancelled or an individual chooses to withdraw, the following conditions will apply:
 - a. If the arrangements for the activity are under contract to a commercial organization (e.g. travel agency), the terms and conditions of the contract will apply to the school, parental organization, Catholic School Council, the participants, and their parent(s)/guardian(s).
 - b. If the arrangements for the activity are organized by the school, advance payments or deposits made by a student or parent/guardian toward the individual student's projected personal cost of participation will be refunded. The refundable portion will be calculated taking into account non refundable deposits, cancellation fees, and other non-recoverable expenses.
 - c. If the parental organization has made a contribution to the activity, the funds will be returned to the parental organization.

Donations

1. A donation is a gift made by a donor, with no material benefit given to the donor. Therefore, in order for the donation to qualify for a charitable donation tax receipt the donor must not be receiving any other material benefit for the donation. Expressing public appreciation for a donation is permissible.
2. A donation by an individual student, parent/guardian, or others in lieu of participating in fundraising activities is not refundable. This must be clearly communicated and indicated as a non-refundable donation on the individual's receipt.

3. Donations made to provide financial assistance to students at Christmas or other times of the year are not eligible for charitable donation tax receipts. Helping a student out by providing food hampers for Christmas presents does not fall under the criteria of advancement of education.
4. Charitable donation tax receipts cannot be issued for donated services.
5. A donation of a gift certificate is not considered a charitable donation by Canada Revenue Agency and therefore the Board cannot issue a charitable donation tax receipt for this type of donation.
6. Where a gift has been received, the Board, as a charitable organization, may issue a charitable donation tax receipt. Income tax regulations will affect and/or determine the Board's authority to issue official tax receipts to recognize gifts.
 - a. Monetary donations received in the name of the Board, for the benefit of an individual school or for the system as a whole, will be eligible for a tax receipt. If requested, official tax receipts will be issued by the Peterborough Victoria Northumberland and Clarington Catholic District School Board for an individual donation of a \$20 value or greater. Issuance of an official tax receipt will be initiated by the school. The school will forward all necessary information to the Supervisor of Accounting, who will issue the official receipt.
 - b. Cash donations received for the benefit of an individual school/geographical area for the system will be accepted for:
 - The establishment and/or promotion of scholarships or bursaries;
 - The giving of prizes, exhibitions, gifts, or rewards to the pupils of the Board;
 - Donations to school libraries and programs;
 - The purchase of equipment
 - The purchase of services or supplies for a program that may not normally be covered by Board budget allocations; or
 - Partnerships in education endeavors provided for in Board policies and administrative regulations.
 - c. Non-monetary donations may be accepted by the school or responsible system person if the following conditions are met:
 - The donated material or goods are appropriate and of use to the school/system;
 - The goods or materials donated to a school or centrally will be used or distributed at the discretion of the Principal or appropriate Supervisory Officer;
 - Donated equipment shall be completely paid for and free of encumbrances (equipment, when donated and accepted, shall become and remain the property of the Board and can be used for any purpose as determined by the Board).
 - A donation receipt can be issued for the receipt of goods, provided that the following documentation is forwarded to the Board in order to determine the fair market value of the items donated:

- If a business donates goods that they normally sell (i.e. a business donates an item from their inventory) to a school, then the business must provide an official invoice from their business to the Board. The Board will issue the donation receipt based on the invoice amount less the HST
- If a business or individual donates items to a school that they normally don't sell then the Board requires a copy of the original invoice/receipt showing the value of the goods purchased
- For donations of used goods the donation receipt will be based on the appraised fair market value. The person who determines the fair market value must be independent of the transaction, competent and qualified to evaluate the particular property being transferred. They must also put their valuation in writing.

Financial Procedures/Record Keeping:

1. Board approved accounting procedures, as outlined in "Guidelines for School Generated Funds", will be followed in handling any funds received or expensed by the school as a result of fundraising activities. All funds collected through fundraising are subject to the Board's regular audit and accountability requirements.
2. If a fundraising event involves a lottery (i.e. raffle tickets, bingo etc.) the event will require a license as regulated by the Alcohol and Gaming Commission of Ontario (AGCO) and any other applicable applications through local municipal offices. The school will be required to maintain a separate bank account and proper records in accordance with the license application. These financial records are subject to standard financial requirements and audit.
3. Appropriate safeguards must be in place regarding the collection, deposit, recording and use of public funds.
4. As part of their school level planning, school communities may decide to develop a multi-year fundraising plan geared towards achieving a major initiative (i.e. playground structure, outdoor classroom). These funds should be set aside within a separate category in the school banking accounting system in order to be transparent and provide accountability.
5. Aside from funds set aside for a multi-year fundraising plan for a major initiative, fundraising proceeds should be spent during the school year in which they are raised or within the first 4 months of the next school year.

RESPONSIBILITIES:**The Board of Trustees is responsible for:**

- Ensuring alignment with the Stewardship of Resources Directional Policy
- Reviewing the Fundraising in Schools Procedure as part of its regular policy and procedures review cycle.

The Director of Education is responsible for:

- Overseeing implementation and compliance with the Fundraising in Schools Procedure

Superintendents are responsible for:

- Providing guidance to Principals on what can be included in fundraising activities
- Reviewing on an annual basis, the fundraising plans of each school

Principals are responsible for:

- Ensuring that all fundraising complies with this Administrative Procedure and that appropriate measures are taken for the safety and security of the students participating in such events.
- Ensuring that staff and authorized volunteers are aware of this Procedure.
- Reviewing this fundraising procedure annually with the Catholic School Council
- Coordinating and assuming all responsibilities for fundraising activities. Each fundraising activity must be subject to the approval of the Principal in consultation with the appropriate family of schools Superintendent.
- Ensuring that activities planned for fundraising, and the activities planned with the use of fundraising proceeds, give due regard to the administrative procedures outlining Accessibility and Barrier-free Learning and Work Environments.
- Exercising his or her discretion in the number and timing of fundraising campaigns approved to benefit charitable organizations. These events or campaigns should be formally discussed with pupils so that pupils understand the significance of sharing, volunteering, cooperating, and organizing positive human relations.

Financial Services is responsible for:

- Ensuring adherence to this Administrative Procedure through training and internal audit.

PROGRESS INDICATORS:

- Fundraising activities adhere to this procedure
- Fundraising plans and implementation follow a regular cycle year over year

DEFINITIONS:

1. Fundraising
Fundraising is the collection of funds raised from activities that include:
 - a) Projects that are directly associated with the schools and are in the interests of the students of the local school;
 - b) The supervised participation of students in a limited number of activities for non-profit, charitable organizations operating in the interest of children, education, and the community.

2. Major Campaign
A major campaign involves the entire student community and is intended to raise the greatest amount of funds for the benefit of the entire student body. Not included as major campaigns are services such as hot lunch and milk programs.
3. Minor Campaign
A minor campaign would involve a part of the student body in fundraising activities (i.e. a division, a department, a classroom, etc.)
4. School Generated Funds
School generated funds are funds that are raised and collected in the school or broader community in the name of the school by Catholic School Councils or other school or parent administered groups. These funds are administered by the school Principal, and are raised or collected from sources other than the Board's operating and capital budget.

School generated funds is a broad category which includes not only fundraising for school purposes, but also funds that are collected and paid through school accounts to support a variety of programs, such as payments to charities or other third parties (i.e. tour operators, and hot lunch programs)

REFERENCES:

[Guidelines for School Generated Funds](#)

[School Food and Beverage Policy PPM 150](#)

[Administrative Procedure 619 - Playground Equipment Installation and Maintenance](#)

[Fundraising Plan](#)

[Broader Public Sector Expenses Directive](#)

[Directional Policy 800 - Health Schools and Workplaces, and associated Administrative Procedures regarding Accessible and Barrier Free Learning and Work Environments](#)

Memorandum 2017-18:BUS07 – Donations and the Issuance of Charitable Receipts