

<b>Topic:</b>	<b>School Fundraising</b>
<b>Effective:</b>	<b>September 2014</b>
<b>Cross-Reference:</b>	<b>Related Statutes and Regulations: Education Act, RSO 1990 c E.2 Part IX; O. Reg. 298 “Operation of Schools – General”, Sections 24 and 25; O. Reg. 612/00 “School Councils and Parent Involvement Committees”, Sections 19 – 24; O. Reg. 200/08 “Trans Fat Standard”; Broader Public Sector Accountability Act, SO 2010 c 25, Parts IV.1 and V; Municipal Freedom of Information and Protection of Privacy Act; Gaming Control Act, S.O. 1992 c. 24; Ontario Reg. 78/12, Part I; Income Tax Act RSC 1985, c 1 (5th Supp)</b> <b>Board Administrative Procedures: Donations and Charitable Receipts; Healthy Food for Healthy Schools; Community Funding of Facility Enhancements; School Generated Funds and School Council Funds; Procurement; Third Party Agreements; and Code of Ethics</b>
<b>Revision Date:</b>	<b>September 2017, October 2018, April 2019, January 2020</b>
<b>Review Date:</b>	<b>September 2021</b>
<b>Responsibility:</b>	<b>Superintendent of Business Services and Treasurer</b>

**INTENDED PURPOSE:**

This Administrative Procedure is made pursuant to the Board’s School Fundraising Policy. This Administrative Procedure provides direction to the school administrators, staff and volunteers responsible for planning and implementing fundraising activities at a school.

**DEFINITIONS:**

The Board adopts the following definitions from the Ministry of Education’s Fundraising Guideline:

***Fundraising***

*Fundraising is any activity, permitted under a school board’s policy, to raise money or other resources, that is approved by the school Principal, in consultation with, and upon the advice of the school council, and/or a school fundraising organization operating in the name of the school, and for which the school provides the administrative processes for collection. Such activities may take place on or off school property.*

***School Community***

*The school community refers to students, parents, guardians, school councils, trustees, school administrators, staff, members of the broader community and partners, as well as others, who support the local school and student achievement.*

***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 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 school board’s operating and capital budgets.*

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

**PROCEDURES**

## **Approval of Fundraising Activities**

Fundraising initiatives must be in alignment with the Board's values as a learning organization. Furthermore, they should connect to the three pillars of the Multi-Year Plan -- Engagement and Achievement, Stewardship and Resources, as well as Equity and Well-Being.

All fundraising activities require the approval of the school Principal.

All proposals for school fundraising activities must be submitted to the Principal for approval prior to October 25.

The Principal shall take into account the Guiding Principles identified in the Board's School Fundraising Policy, as well as the following considerations, in evaluating proposed fundraising activities:

- what is the intended use of the funds?;
- is the activity and its purpose consistent with the purposes and principles of public education, including diversity, accessibility and inclusivity?;
- does it align with the Board's Mission, Vision and Values and the Multi-Year Plan?;
- does the activity reflect the financial and educational priorities of the school community?;
- does it support Student Achievement and Well-Being (e.g., SIPSA)?;
- is there a communication plan?;
- what resources will be required, and will the cost be reasonable and proportional?;
- will there be appropriate measures and supervision to ensure student safety?;
- is it age appropriate for the students who will be involved?;
- will there be sufficient volunteers for successful implementation?;
- can it be undertaken with minimal disruption to classroom learning time for staff and students, and administrative time for school Principals and support staff?;
- are administrative expenses associated with the fundraising activity minimized?;
- will consideration be given to ensure no staff members or volunteers will benefit materially or financially from the activity?;
- can it be offered in a manner that encourages but does not obligate parent and student participation?;

The Principal shall not approve any fundraising activity which involves elementary and/or secondary students broadly canvassing door-to-door. When students are asked to engage with the public, it should be done so with age-appropriate supervision and in keeping with instruction provided by the school/board.

## **Annual School Fundraising Plan**

School Principals must develop an Annual School Fundraising Plan, which shall include a list of all approved fundraising activities for the school year. Principals shall determine an appropriate number of fundraising activities per year, as well as suitable scheduling for each of the approved activities.

The Annual Fundraising Plan shall identify whether any of the fundraising activities are designated as a special event day, for which the nutrition standards outlined in PPM 150 and the Board's "Healthy Food for Healthy Schools" Administrative Procedure need not apply.

The Principal shall consider the input of School Council, or Home & School Association, staff and students in developing the Annual School Fundraising Plan, and will inform parents/guardians of Plan once approved through the school website and the school newsletter. Consideration must also be given to fundraising efforts from prior years and any surpluses carried over as part of the Annual Surplus Plan.

The Principal shall submit the Annual School Fundraising Plan for the approval of the Superintendent for the Family of Schools no later than October 31. The Superintendent shall approve the Annual School Fundraising Plan provided that it is consistent with the Board's School Fundraising Policy, this Procedure, and the School Improvement Plan for Student Achievement (SIPSA).

Fundraising activities may take place prior to October 31, with the approval of the Principal, taking into account the above-noted considerations.

A Principal shall only allow further fundraising activities not identified in the Annual Fundraising Plan with the approval of the Family of Schools Superintendent.

### **Examples of Acceptable Purposes for Fundraising:**

- student financial assistance, or “angel” fund;
- the purchase of resources (e.g., musical instruments, library resources, instructional technology);
- to offset field trip expenses;
- guest speaker fees;
- student recognition (e.g., ceremonies, awards);
- expenses for school teams and clubs, such as travel, uniforms, entry fees;
- school yard improvements, such as playground equipment, shade structures, gardens, provided the plan has been approved by the HDSB Facilities Services Department;
- scholarships or bursaries;
- capital upgrades that provide enhancement beyond the board standard and/or expected replacement timelines (e.g., sports facilities, scoreboards, fixed auditorium seating);
- to assist with the costs of activities that are unique to the cultural character of the school, such as a student retreat.

### **Examples of Unacceptable Purposes for Fundraising:**

- Items funded through provincial grants (e.g., traditional classroom furniture, textbooks);
- Capital projects that significantly increase operating costs, or result in an increase in the student capacity of a school;
- Facility renewal, maintenance, or upgrades funded through provincial grants such as structural repairs, sanitation, emergency repairs, or replacing flooring due to wear and tear;
- Goods or services for employees;
- Professional development for staff;
- Occasional staff costs;
- Administrative expenses not associated with the fundraising activity;
- Support for partisan political activity, groups or candidates.

The examples provided are not comprehensive lists. If there is uncertainty as to whether a particular fundraising activity is acceptable, the Principal should consult their Family of Schools Superintendent for direction.

### **Facility Enhancement Projects**

Principals considering a proposal for a fundraising activity to support facility enhancements should consult the Board’s “*Community Funding of Facility Enhancements*” Administrative Procedure before approving.

### **School Councils**

Regulation 612/00 made under the Education Act provides that School Councils may engage in fundraising activities, subject to the Board’s Policies and Administrative Procedures.

**School Councils are required by Section 24 of reg. 612/00 to annually submit a written** report on its activities, including fundraising activities, to the Principal of the school and to the board that established the council.

### **Gaming**

The *Criminal Code of Canada* prohibits gaming. However, charitable gaming activities, which include lottery schemes such as bingos, raffles, break open tickets and social gaming events, are exempt from the Criminal Code prohibitions, provided that the gaming activity is either managed by a province, or a charitable or religious organization which has been given a license.

In Ontario, a charity can apply for a license to conduct a lottery scheme from the Registrar of Alcohol and Gaming, or if the prize is valued at less than \$5,500 from the local municipality.

Principals should consult with the local municipal licensing office if they are unsure of whether they require a gaming license for a fundraising activity.

### **Use of Board Logo**

Third parties are prohibited from using the Board's logo without the express written permission of the Superintendent of Business.

### **Use of Funds**

The Principal is responsible for ensuring that each fundraising activity includes clear communication regarding the intended purpose of the funds, and that any funds raised are used for the stated purpose.

In planning fundraising events, consideration should be given to what will happen with the funds raised if there is a shortfall/excess of funds raised compared to plans.

### **Administration of Funds**

The Principal is responsible for ensuring that all funds collected from fundraising activities are administered, recorded and expended in accordance with the Board's "*School Generated Funds and School Council Funds*" Administrative Procedure.

### **Financial Reporting**

Public Sector Accounting Board standards require that school boards include funds generated at the school level with the annual financial statements of the board.

All funds collected through school or school council fundraising are subject to the board's audit, review and accountability requirements.

### **Third Party Agreements**

Corporate and or community partnerships or sponsorships may form legally binding agreements and as such are not to be approved at the school level. These arrangements should be discussed with the Superintendent of the Family of Schools and approved by the Director of Education or Superintendent of Business Services.

Any other school based identified collaborative relationships with a third party should be documented formally in a Memorandum of Understanding which is approved by the Superintendent of the Family of Schools.

School level contracts for a school activity can be approved by the Principal providing the value does not exceed \$10,000, the Superintendent for the Family of Schools has been informed, and all considerations in the appendices to the Third Party Agreements Administrative Procedure have been addressed. Contracts for amounts in excess of \$10,000 require the approval of the Superintendent of the Family of Schools and Superintendent of Business Services. Exceptions are outlined in the "Procurement" Administrative Procedure.

Further direction on third party agreements can be found in the Board's "Third Party Agreements" Administrative Procedure.

### **Receipts for Donations**

The Halton District School Board is a registered charity, and as such may issue receipts for donations to the Board or a school of the Board, in accordance with the *Income Tax Act* and Canada Revenue Agency guidelines. Neither a school, school council nor Home and School Association may issue receipts.

The Board's procedures with respect to issuing receipts are outlined in its Administrative Procedure "*Donations and Charitable Receipts*".

All requests for donation receipts must be approved by the Manager of Accounting or the Supervisor of Accounting – School Financial Services.

## **Food and Beverages**

Fundraising activities which include the serving or selling of food must comply with the Halton District School Board's "Healthy Food for Healthy Schools" Administrative Procedure, which incorporates the requirements of PPM 150 and Regulation 200/08.

PPM 150 "School Food and Beverage Policy" requires that all food and beverages sold on school premises for school purposes must comply with Ministry of Education nutrition standards.

Regulation 200/08 "Trans Fat Standard" restricts the content of trans fats in the foods served or sold in schools to 2 per cent of the total fat content.

A Principal may designate up to 10 days during the school year as special event days when food and beverages sold are exempt from the requirements of PPM 150. A Principal shall consult with School Council prior to designating special event days, and shall identify fundraising activities which are so designated in the Annual Fundraising Plan.

## **Alcoholic Beverages**

As further described in the Board's "*Prohibition Regarding Alcoholic Beverages*" Policy, the service, sale and presence of alcoholic beverages at school events held on board property is strictly prohibited.

## **Canada's Anti-Spam Legislation ("CASL")**

Canada's Anti-Spam Legislation prohibits sending Commercial Electronic Messages ("**CEM's**") without the recipient's consent, except where one of the limited statutory and regulatory exemptions apply. CEM's are defined as messages sent electronically that have as their purpose or one of their purposes to encourage participation in a commercial activity, regardless of whether there is an expectation of profit.

Messages sent by or on behalf of a registered charity for the purposes of fundraising, are exempt from CASL requirements. Principals should nonetheless consult the Board's CASL policy to ensure that all electronic messages sent by or on behalf of the school are CASL compliant.

## **Privacy**

The Principal is responsible for ensuring that the personal information in the custody and care of the school and board is not disclosed without the consent of the person to whom the information relates.

*The Board's Privacy and Information Management Policy provides further describes the Board's obligations under the Municipal Freedom of Information and Protection of Privacy Act with respect to the collection, use, disclosure and storage of personal information. Questions may be directed to the Board's Privacy Officer.*

## **Purchase of Goods and Services**

The Board is a designated broader public sector organization, as defined by the *Broader Public Sector Accountability Act*, and is therefore required to procure goods and services in an open, fair and transparent manner, in accordance with policies and procedures which support consistency throughout the organization.

The Principal is responsible for ensuring that all goods and services purchased for fundraising activities are procured in accordance with the Halton District School Board's "Procurement Policy", "Procurement" and the "Code of Ethics" Administrative Procedures.

## **Annual School Fundraising Report**

The Principal shall prepare an Annual School Fundraising report to be posted to the school website no later than June 30, summarizing the fundraising activities undertaken, the funds raised, and the manner in which the funds were spent.