

# Fundraising Procedures

## Toronto District School Board

Policy PR.508 BUS

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Title:	<b>Fundraising</b>
Adopted:	June 12, 2002
Revised:	November 13, 2007, December 16, 2003 (Replaces H.019)
Authorization:	Executive Planning and Priority Committee

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### 1.0 OBJECTIVE

To provide guidelines for fundraising activities and administering the funds in accordance with Board Policy P.021 BUS: Fundraising

### 2.0 DEFINITION

Fundraising: A local school activity that is a collaborative effort among parents, students, school staff and the school community to raise funds to enhance the school program and support school initiatives. Fundraising activities may include sponsorships and donations.

### 3.0 RESPONSIBILITY


Executive Superintendent, Business Services

### 4.0 PROCEDURES

#### 4.1 Fundraising Events and Products

- (a) All activities involving student canvassing must be approved by the principal of the school involved, who will consider student safety, the appropriateness of the activity in relation to the Board's mission and values as well as community standards of good taste. This includes any fundraising event conducted in a public forum and/or on school property involving students and/or staff. Examples include:
  - door-to-door canvassing
  - fundraising booths
  - pledge solicitations (e.g. hop-a-thon, read-a-thon)
  - raffles, bake sales, drives (e.g. clothing, food).
- (b) In order to limit liability and ensure consistent business practices, schools may not enter into written contractual arrangements regarding fundraising, sponsorships, etc. without a central review of the contractual documents. This review will be facilitated through the Business Development Department. In no case may parents, students or community members act as agents of the Board due to legal implications.

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- (c) The principal will ensure that written permission is received from parents/guardians before any fundraising products are sent home with students.
  - (d) The principal will ensure that all products used for fundraising purposes are:
    - of good quality and provided by reputable companies and appropriate for student consumption or use
    - discussed with the parent council to ensure that they are in keeping with the school community's standard of propriety and reflective of the values held by the Board.
  - (e) Should schools have concerns and/or difficulties with fundraising products or companies, they may call the Business Development Department who will log the information as part of their fundraising pre-cut and service screening function, and initiate appropriate action. Information from the log will be available via the Fundraising Hotline. Updated information regarding issues and suppliers will be made available to principals via in-house communication systems.
  - (f) External vendors may not sell merchandise or services on school property unless the vendors have been screened through the Business Development Department.

#### **4.2 Consent Forms**

- (a) Written consent forms for elementary students participating in a fundraising event, must be completed and signed by a parent or guardian and returned to the school one week prior to the event.
- (b) Consent forms will be developed by the principal and should follow the guidelines set by the Excursion/Field Trip Form. Consent forms will include:
  - the date, time and purpose of the activity
  - the degree of student involvement
  - any other pertinent and relevant informationThe consent form must clearly indicate that a parent/guardian will accompany the student(s).
- (c) Consent forms are not required for secondary students. However, the principal must ensure that secondary students, when fundraising in a public forum, work:
  - in groups of not less than 3 students
  - during daylight hours

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### **4.3 Incentives**

- (a) Where incentives are warranted, rewards should be given to a group rather than to individual students.
- (b) Every student should receive acknowledgement of his or her contribution to the overall success of the fundraising activity.
- (c) It is understood that there will be exceptions and that individual incentives will be awarded from time to time, especially at the secondary level.
- (d) All rewards and acknowledgements are at the discretion of the principal.

### **4.4 Calendar**

- (a) To avoid duplication of efforts, the principal will consult with the school/student council and other stakeholders to set fundraising priorities.
- (b) The principal will develop a fundraising calendar, in consultation with the school/student council that will address the needs of the school and the wishes of the community.

### **4.5 Marketing Materials**

- (a) The principal will approve all marketing materials, such as letters, flyers, posters, etc. for any fundraising event.
- (b) All marketing materials must comply with the Board's Policy E.012: Advertising.

### **4.6 Sponsorships**

- (a) Parents, teachers, departments, student or other organizations may bring sponsorship opportunities to the attention of the principal.
- (b) The Board's Policy E.012: Advertising must be applied to all advertising or recognition issues related to sponsorships and donations at the school level.
- (c) The principal will evaluate all sponsorship opportunities for consistency with the Board's mission and values. Assistance may be obtained from the Business Development Department.
- (d) Any sponsorships involving written contractual arrangements, advertising, logos or any other instances, which will affect another school, departments or the Board system-wide, will be referred to the Business Development Department prior to acceptance.
- (e) The Business Development Department will assess the sponsorship opportunity with regards to system impact and strategic direction and may refer it to the Executive Superintendent, Business Services for appropriate action.
- (f) The Business Development Department will advise the principal regarding the outcome of the assessment process. The Executive Superintendent, Business Services, must sign all contracts.

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## 4.7 Donations

### (a) General - Cash/Cheque

- (i) The Board is a registered charity and as such is pleased to issue receipts, hold funds in trust and satisfy the legislative and audit requirements issued. The principal must advise donors that cash or cheque donations of \$25.00 or more to a school or program of the Board are eligible for a charitable donation receipt.
- (ii) A charitable receipt will not be issued if the donor receives goods or services in return for their donation.
- (iii) To obtain a tax receipt for donors, schools must submit a completed Fundraising and Donations Request for Tax Receipts Form (AC-219) (located in the Business Office Procedures Manual on page 3-15) to the Accounting Department.
- (iv) This form must be forwarded with the cash or cheque to the Trust Fund Analyst for processing.

### (b) General - Gifts in Kind

- (i) With reference to the Business Office Procedures Manual on page 3-14, the principal must advise donors that gifts in kind (non-monetary items) are gift donations of property.
- (ii) Donors will be issued a letter of acknowledgement as to what was received, quoting the Board's registered charity number; however, NO VALUE WILL BE ASSIGNED.
- (iii) The principal must have contact the Trust Fund Analyst, Accounting Department to have the letter issued.
- (iv) Gifts in kind are not eligible for a charitable donation receipt.
- (v) For significant gifts, donor recognition may be arranged through the Business Development Department.

### (c) Playgrounds/Greening - Cash/Cheque

- (i) The principal must advise donors that cash or cheque donations of \$10.00 or more towards a school playground are eligible for a charitable donation receipt.
- (ii) A charitable receipt will not be issued if the donor receives goods or services in return for their donation.
- (iii) To obtain a tax receipt for donors, schools must submit a completed Fundraising and Donations Request for Tax Receipts Form (AC-219) (located in the Business Office Procedures Manual on page 3-15) to the Business Development Department.

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(iv) This form must be forwarded with the cash or cheque to the Facilitator, Business Opportunities, Business Development Department for processing.

**(d) Playgrounds/Greening: Gifts in Kind**

(i) With reference to the Business Office Procedures Manual on page 3-14, the principal must advise donors that gifts in kind (non-monetary items) are gift donations of property.

(ii) Donors will be issued a letter of acknowledgement as to what was received, quoting the Board's registered charity number; however, NO VALUE WILL BE ASSIGNED.

(iii) The principal must contact the Trust Fund Analyst, Accounting Department to have the letter issued.

(iv) Gifts in kind are not eligible for a charitable donation receipt.

**4.8 Recognition**

(a) Significant donations to schools will be recognized at the system level. Such recognition may include:

- a letter from the Chair, Director or Senior Managers
- a dedication ceremony, media coverage, etc.

The Business Development Department will facilitate and coordinate acknowledgements at this level.

(b) Most donations to schools will be recognized at the school level. Recognition may take the form of:

- a thank you letter from the principal, teachers or parents
- an article in the school newsletter or any other school-based forum, which the principal deems appropriate
- Semi-permanent or permanent recognition as per the board's Policy E.012: Advertising

(c) Where clarification is needed to differentiate between recognition and advertising, the principal will consult with the Business Development Department.

**4.9 Central Equity Fund**

(a) Schools wishing to make a donation to the Central Equity Fund may contact the Business Development Department.

(b) Central initiatives to support the Central Equity Fund will be coordinated through the Business Development Department.

(c) Funds from the Central Equity fund will be distributed via formula to the 40% of schools highest on the Learning Opportunities Index. A weighted formula will be used.

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#### **4.10 Local Charitable Foundations**

- (a) For liability reasons, local charitable foundations may not use the Board's name in advertisements, promotions, etc.
- (b) A representative of the Board shall not sit on a charitable foundation's Board of Directors without prior central approval of the incorporation papers, bylaws and objectives of that charity.
- (c) The Business Development Department will facilitate the central approval process.
- (d) Existing charities registered through legacy Boards or local charities affiliated with the Board, must submit yearly to the Business Development Department:
  - Copies of relevant documents concerning Board of Directors, amendments to bylaws.
  - Copies of their audited financial statements.

The Business Development Department will forward relevant documentation to appropriate Board departments.

#### **4.11 Expenditure of Proceeds**

- (a) The principal will ensure that resources generated through fundraising activities are used within a two-year period, from the date of receipt, unless designated for a specific project.
- (b) Funds generated for a specific project must be applied to that project.
- (c) In addition to the reporting requirements outlined in O. Reg. 612: School Councils, the principal and the school council will mutually disclose how funds raised by the school are expended.
- (d) The budget and direction for the expenditure of these funds will be negotiated between the principal and the school/student council.

### **5.0 REFERENCE DOCUMENTS**

Board Policy P.021 BUS: Fundraising

Business Office Procedures Manual: Guidelines and Accounting Procedures for Non-Board School Funds

O. Reg. 612/00, School Councils

R.R.O. 1990, Reg. 298, Operation of Schools - General

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