



Fundraising Policy

Fundraising provides a means of obtaining valued resources or services for the benefit of the school community particularly the students, for which money might otherwise not be available. It is recognised that the benefits of fundraising must be balanced with the impact on the school community in terms of the effort involved in organisation and the financial burden on parents / caregivers.

Fundraising will always be for a specific purpose in line with the Strategic Improvement Plan.

The school operates two tax deductible funds, The Building and Library Funds. More information is at the end of this document.

Purpose:

To provide guidelines and procedures for all members of the school community (student, staff and parents) on what fundraising activities will be endorsed and supported by Governing Council. It will also regulate the extent, size and duration of fundraising activities.

Linden Park Primary School conducts fundraising activities to:

- improve the learning environment and support the school's programs and goals
- enhance stakeholders' sense of ownership of the school
- allow past, present and future members of the school community to express their appreciation of, and commitment to the school in a practical way

Scope:

These guidelines apply to all fundraising activities conducted on behalf of Linden Park Primary School. For the purposes of these guidelines 'fundraising' includes activities that encourage the giving of money or other resources to the school other than the Materials and Services charges, which are set annually by the Governing Council. Fundraising activities will be carried out in accordance with Department for Education Administrative Instructions and Guidelines (see attached).

Fundraising includes money-raising activities by such groups as:

- Community & Fundraising Committee
- Sports Committee or specific sports groups e.g. Cheer, Aerobics
- Student Action Committee e.g. Casual Clothes Day
- Classroom Fundraising for a specific purpose

Procedures:

The school recognises that it has responsibility for all monies collected in its name, and therefore, must be able to produce documentation to meet financial auditing requirements:

- All fundraising projects must be approved by the Principal and/or the Finance Advisory Committee and minuted by the appropriate committee before the fundraising event occurs by completing the "School Fundraising Activities" form attached.
- The Fundraising activities form will then be submitted to the Business manager to ensure a process of accountability, including money collection / Qkr setup and receipting meets reporting requirements.
- The timing and location of fundraising activities should be managed to ensure that one project does not detract from another or the school's commercial activities. Committees are to provide an annual calendar of fundraising activities taking into consideration timing of all school events to be included on the whole school calendar.
- Purchases made on behalf of the school require completion of an "Internal Purchase Order Requisition Form" and submitting to the Business Manager. Purchases over \$500 must be approved by the Finance Advisory Committee. All claims for re-imbursements must be made via the "Payment/Reimbursement Authorisation Voucher" submitted to the Business Manager.

Criteria to consider prior to applying for approval of fundraising activities may include:

- ✓ Projects that will benefit a significant number of students and reflect school values.

- ✓ Impacts/obligations on students, parents/caregivers and school staff.
- ✓ Fundraising for individuals within the school community is not permitted.
- ✓ Activities involving food will be assessed in line with The Healthy Eating guidelines - Right Bite Strategy. A maximum of two Red activities is permitted per term.
- ✓ Acceptance of businesses' products or services is not a condition of an individual student's participation in the fundraising activity or give suppliers exclusive rights or restrict school or student activity.
- ✓ The school and DECD will not provide any political, product or service endorsement
- ✓ All fundraising must comply with relevant law and with this policy. Specific information with regard to the conduct of lotteries or raffles is attached.
- ✓ All Income from fundraising activities by must be forwarded to the Business Manager and paid into the relevant Linden Park Primary School account.
- ✓ Direct sponsorship from businesses/individuals for particular events or projects is acceptable subject to approval by the Principal

Those involved in fundraising activities/events for the school are expected to act honestly and ethically. It is appreciated that members of the school community may have a personal or vested interest in fundraising (for example, where their own business or children are specifically involved). Whilst this may be entirely appropriate, it is important that any personal interests are clearly stated so that open and informed decisions are made.

Guidelines on spending of a Building Fund as set by the ATO

Costs payable from a school building fund include:

- purchase of land to the extent that it reasonably relates to the area of land occupied by the building to be used as a school
- building purchase and construction expenses
- incidental costs relating to planning, negotiating, financing and obtaining approvals for acquisition or construction
- fixtures including security related features such as security alarms and lighting and window and door security such as grilles
- initial repairs
- additions or extensions to existing buildings such as additional floor, room or permanent structure as well as replacement, addition of walls, doors or windows
- lease payments that relate to the building or land occupied by the building
- conditions of construction imposed by a local governing body or public authority
- repairs, painting, plumbing and general maintenance of school buildings, including costs of purchasing associated equipment
- cleaning expenses including cleaning the building floor coverings, fixtures and windows.
- building insurance
- security monitoring costs that directly relate to the preservation or protection of a school building and
- administration costs of establishing or promoting the fund, including bank fees, accounting and audit costs, fundraising expenses and reasonable remuneration for the fund's administrator and staff.

A school building fund cannot provide funds for

- a non-school building
- the non-school use of a school building
- other facilities that are not buildings.

Costs that cannot be paid include:

- construction of non-school building like a wing of a building designed to be used as a church.
- maintenance costs that relate to the non-school use of a building, like the costs of hiring a cleaner to clean school buildings following weddings unless the fund is fully and promptly reimbursed
- running expenses of the school that don't relate to buildings such as water, gas, electricity, sewerage, contents insurance, teaching staff salaries or the general upkeep of furnishings
- costs of maintaining facilities which are not buildings including sports fields, sports equipment, playgrounds, landscaping and open-air carparks.

Library Fund

A School Library can be endorsed by the Australian Taxation Office (ATO) as a deductible gift recipient (DGR) if it meets the criteria of a public library. The school can use the name of 'Library Fund' but it is the library itself that is eligible for DGR status if considered to be a public library.

The criteria are:

- The library is a place set apart to contain books and other literary material for reading, study or reference.
- The affairs of the library are separate from the general affairs of the school and the accounts are separate from those of the rest of the organisation.
- The library is operated by an Australian government agency or is a registered charity. A government school is an Australian government agency.

Any gifts made to the School Library Fund will be used only for library purposes - books, literacy resources, training and learning activities that take place within the library space



Key Contact person: _____ **Date:** _____

Contact Number: _____

| | | | |
|--|-------------------------------|-------|----------|
| Description of fundraising activity. | | | |
| Who will benefit and what will the funds raised be used for? | | | |
| Target amount to be raised (if applicable). | | | |
| Expected costs and income from the activity. | Expenditure: | | |
| | Income: | | |
| Time period for the fundraising activity. | Start date: | Term: | Week: |
| | Finish date: | Term: | Week: |
| Location of fundraising activity. (On or Off School grounds & where being set up?) | | | |
| How do you intend to advertise/promote your activity? | Draft Advertisement attached: | | Yes / No |
| <p>I agree to follow the guidelines set out in the Fundraising Policy and that all monies collected will be securely held and forwarded to the Business Manager (or other nominated person) as soon as reasonably possible.</p> <p>Signed: _____ Name: _____ Date: _____</p> | | | |
| Business Manager Comments: | | | |
| GST requirements met? | | | |
| Finance Committee Comments: | | | |
| <p>Principal to complete (circle) :</p> <p>APPROVED NOT APPROVED Signed: _____ Date: _____</p> | | | |
| <p>Governing Council advised and recorded in minutes: Yes / No Date: _____</p> | | | |

References

Department for Education and Child Development (DECD) guidelines Nov 2017

1. TITLE: Fundraising Instruction.

2. PURPOSE : The purpose of this instruction is to define Department for Education and Child Development (DECD) requirements in relation to the financial management of school and preschool fundraising activities.

3. SCOPE: This instruction applies to all DECD staff within schools, preschools and Children's Centre services funded by DECD. Where DECD employees are maintaining accounting records on behalf of a Governing Council/School Council/Management Committee, this instruction must be complied with.

4. INSTRUCTION DETAIL

4.1. General Principles

The model constitutions for Governing Councils/School Councils/Management Committees and Affiliated Committees allow for the raising of funds for school/preschool related purposes.

All fundraising activities must be endorsed by the Principal/Preschool Director in terms of the activities and the intended application of any proceeds being consistent with DECD guidelines and the goals of the school/preschool. All proposed fundraising activities including the relevant budget must be approved by the Governing Council/School Council/Management Committee, with notation in meeting minutes.

Except where otherwise indicated, all DECD schools and preschools finance policies and instructions apply equally to fundraising activities.

Schools and Preschools are responsible for complying with:

- relevant liquor licensing requirements. Contact Consumer & Business Services 131 882 www.cbs.sa.gov.au
 - relevant lottery & gaming requirements. Contact Consumer & Business Services 131 882 www.cbs.sa.gov.au
- Advice on public liability insurance matters is available on the DECD intranet, DECD.LegalClaims@sa.gov.au.

4.2. Responsibilities

The Governing Council/School Council/Management Committee and Principal/Preschool Director are jointly responsible for ensuring:

- proposed fundraising activities are consistent with the relevant Constitution;
- relevant DECD financial management instructions for Schools and Preschools are complied with
- the Governing Council/School Council/Management Committee have minuted approval of the proposed activities (this may include the relevant budgetary changes);
- fundraising activities are included in the approved budget;
- fundraising activities are sustainable ie do not make a loss;
- reporting requirements are fulfilled (refer section 4.4); and
- GST requirements are met (refer section 4.5).

4.3. Applicability of other financial management instructions for schools and preschools. Except where indicated, all DECD schools and preschools finance policies and instructions apply equally to fundraising activities. For example:

- the Money and Banking Instruction provides information about the security, receipting and banking of cash and cheques;
- the School and Preschool Funding Instruction indicates that funds must be used for school or preschool purposes and according to the specific intended purpose if one is defined;
- the Delegation and Authorisations Instruction specifies the process for giving employees the authority to order goods, incur costs and make payments;
- the Payments Instruction specifies requirements in relation to processing payments;
- the Site Budgeting Instruction specifies budgeting requirements; and
- the Affiliated Committees Instruction provides information about options for financial record keeping.

4.4. Reporting Requirements

The Governing Council/School Council/Management Committee must be kept informed of fundraising financial results and the application of funds raised. Information should be provided in writing with sufficient detail and acknowledged in meeting minutes. For audit purposes, fundraising end of year financial results should be minuted by the Governing Council/School Council/Management Committee. Audit will verify fundraising income shown in the financial statements against the minutes.

It would usually be appropriate to inform stakeholders about how funds raised have been used.

4.5. GST Requirements

- Organisers of fundraising activities should be aware that there is more than one option for dealing with the GST

implications of fundraising revenue and expenses. For further information about GST refer to the following documents available on the school and preschool finance website:

- GST reference manual for schools
- GST reference manual for preschools
- GST reference manual for Affiliated Committees

5. ROLES AND RESPONSIBILITIES

| Role | Authority/Responsibility for |
|-------------------|---|
| Principal | Principals and Preschool Directors are responsible and accountable for ensuring that their school/preschool complies with relevant legislation, SA Government requirements and DECD policies, instructions and procedures, including the establishment, documentation, communication and implementation of compliant local finance processes and procedures. |
| Business Manager | Provide operational support to the Principal/Preschool Director and Governing Council/School Council/Management Committee consistent with relevant legislation, SA Government requirements and DECD and site policies, instructions and procedures. |
| Governing Council | The Governing Council is jointly responsible with the Principal for the governance of the school and is to fulfil its role in accordance with the constitution including: <ul style="list-style-type: none"> • strategic planning; • determining policies and instructions; • determining the application of the total financial resources; and • presenting operational plans and reports on its operations to stakeholders. |

6. MONITORING, EVALUATION AND REVIEW

The Financial Services and Compliance unit conduct a regular review and update of finance policies and instructions, with approval by the relevant delegate/s. The review process will consider relevant matters including changes in legislation or DECD requirements and recommendations of the Auditor General.

Compliance with DECD finance policies and instructions is monitored and assessed through:

- the DECD Financial Management Compliance Program;
- monitoring of activities performed by the School and Preschool Financial Services unit; and
- conduct of the annual Site Financial Audit Program.

Feedback can be provided throughout the financial year which will be considered as part of the annual policy and instruction review process.

7. SUPPORTING DOCUMENTS

Documents and information supporting this instruction including related policies, instructions, guidelines, factsheets and forms are available on the DECD Intranet. Links to relevant legislation and SA Government guidelines are also available on DECD webpages.

Charitable collections in schools - Administrative Instructions and Guidelines (AIG's)

Schools may wish to collect money for the purpose of donating to charitable organisations. The Department of Education does not wish to limit the collections of money by schools to certain charities. The Taxation Office is able to provide a list of charities for which a tax deduction can be claimed for amounts \$2.00 and over. Principals at their discretion and with the knowledge of the Governing Council may support any bona-fide charity.

Lotteries, raffles and tipping competition conducted in schools (AIG's)

Any gambling related activities have the potential to impact on young people's wellbeing. Work site managers have a duty of care to provide a safe, caring environment for all learners. Sites are advised to develop a policy about gambling related activities in partnership with parents and school community members that support responsible choices about gambling activities.

Lotteries

It is recognised that licensed lotteries are a popular and profitable means of raising funds for school purposes. However, on occasions, parental criticism may be levelled at schools which permit involvement by students in the conduct of lotteries. A school contemplating any form of fund raising which is of the nature of a lottery or a game of chance must comply with the relevant sections of the Lottery and Gaming Act and the Regulations. This is likely to mean applying for a licence from the Minister for Gambling and paying a small fee (see below). An overview of the legislation and regulations about lotteries and gaming can be found at <http://www.olg.sa.gov.au/splash.shtm> In the Choose a Topic Box select Lottery Forms. There is no age limit with respect to the purchase of these lottery tickets by children. But children under the age of 15 years are not permitted to sell lottery tickets unless accompanied and supervised by an adult.

Please note that the sale of Lotteries Commission lottery tickets (of the type sold in many newsagents) to children under 16 is illegal. If students are to be involved in the buying or selling of tickets in school conducted lotteries, steps should be taken beforehand to assess the extent of parental support for the venture. Details of the proposal could be included in

the school newsletter to parents, together with an explanation of how tickets will be sold and the anticipated sales audience. Decisions to conduct lotteries should be made by the principal in consultation with the school council. Students should not be involved in either the sale or purchase of lottery tickets if it is against the expressed wishes of their parents or guardians.

Raffles, tipping competitions and sweeps

Raffles, tipping competitions and sweeps are largely covered by the exempted lotteries section of the Lottery and Gaming Regulations 1993. Details about exempted lotteries are provided on a Fact Sheet produced by Revenue SA (see the above website). Schools are advised to seek parental permission before students are included in competitions such as footy tipping and Melbourne Cup sweeps. It is recommended that before conducting a lottery, raffle or game of chance schools contact Lottery Licensing, Office of the Liquor and Gaming Commissioner, GPO Box 771, telephone (08) 8226 8500, email lottery@saugov.sa.gov.au. The Office will give details of the legal requirements and will supply licence applications as required.

Healthy Eating guidelines for schools and Food Hygiene regulations

Since 2008, the [Right Bite](#) policy has assisted South Australian schools and preschools to select food and drinks to promote healthy eating, contributing to significant long term health benefits of children. Right Bite was developed from the [Eat Well SA Healthy Eating Guidelines for Schools and Preschools](#) (also referred to as [Healthy Eating Guidelines](#)), released to schools in 2004 to educate young children about healthy eating and to ensure that healthy food and drink choices are provided in South Australian schools and preschools. Evaluation of the Right Bite policy indicates:



- Over 95% of surveyed schools have made positive changes as a result of adopting Right Bite
 - Right Bite has had a positive impact on the school environment
 - There has been a clear and consistent connection between healthy eating curriculum and healthy food being provided in canteens
- The [Right Bite Easy Guide](#) and [Right Bite Food Spectrum](#) provide a summary of the Right Bite policy, using a coloured spectrum of **GREEN**, **AMBER** and **RED** to classify food and drinks according to their nutritional value:

GREEN category foods and drinks are the healthiest choices - schools and preschools are encouraged to provide as many choices as possible from this category

AMBER category foods and drinks are more processed with some added salt, sugar and / or fat - schools and preschools are encouraged to select carefully from this category

RED category foods and drinks are highly processed, energy dense and nutrient poor - these are **banned** from sale in Government school canteens and vending machines at **all** times

A canteen is considered any food service endorsed by a school or preschool for children's consumption.

The Right Bite policy applies to all foods and drinks provided by a Government school or preschool. It is the responsibility of Government schools and preschools to ensure that any menu offered by outsourced companies or agencies meets Right Bite guidelines - this includes services supplied by a local bakery, deli or roadhouse