



**Brant Haldimand Norfolk
Catholic District School Board**

Policy: Fundraising and School Generated Funds

	Policy Number:	700.05	
Adopted:	October 25, 2005	Former Policy Number:	700.03
Revised:	June 23, 2015	Policy Category:	Finance
Subsequent Review Dates:	TBD	Pages:	4

Belief Statement:

The Brant Haldimand Norfolk Catholic District School Board (BHNCDSD) recognizes that parents, guardians, caregivers, schools and communities may choose to engage in fundraising activities undertaken by schools to support students, the Board and the wider community. The Board believes that fundraising activities must be complementary to Catholic education, voluntary, safe, accountable and transparent. The Board is supportive of fundraising activities that increase student engagement, support Catholic values and promote a sense of philanthropy, awareness and understanding, while building strong partnerships.

Policy Statement:

The BHNCDSD supports fundraising activities undertaken by schools through Catholic School Advisory Councils, parents, students and/or staff. The Board recognizes that from time to time, other groups may engage in fundraising on behalf of the school. All fundraising activities, whether for a school or for an approved organization, shall be related to charitable, humanitarian, educational or services/activities that are in keeping with the Board's mission/vision, values and strategic directions.

Fundraising activities undertaken in the BHNCDSD will:

1. Be Complementary to Publicly-Funded Education

- Fundraising will be in accordance with Board policies and guidelines and the funds raised are to be used for a purpose approved by the Board.
- Fundraising will reflect the purposes and the principles of public education, including equity, diversity and accessibility.
- Fundraising will support student achievement, will not detract from the learning environment and will not provide undue burden on staff, students or their families.
- Fundraising will not replace public funding for education and may not be used to support items that are funded through provincial grants, such as classroom learning materials and textbooks, facility repairs, maintenance or upgrades.
- Fundraising will not support capital projects that will result in an increase in the student capacity of a school or significantly increase capital or operating costs.
- Fundraising may be used to support humanitarian causes that can increase student understanding, empathy and activism in helping to address local, national and international issues.
- Fundraising shall not be used to support political parties.
- Fundraising must be ethical and legal.
- Principals shall consider the concept of providing a quality product or service for the contribution made.
- Students participating in fundraising activities will not be held responsible for any loss that may be incurred by the project.
- The principal shall ensure that there is fair and equitable distribution of major fundraising proceeds for the direct benefit of all pupils. Monies raised in a given school year are to be utilized, whenever possible, in that same school year.
- Principals shall advise their Family of Schools Superintendent if monies will not be utilized in the same school year and provide the Superintendent with the reason / purpose for not utilizing the money and the amount of money not utilized.



Brant Haldimand Norfolk Catholic District School Board

2. Be Voluntary

- No individuals will be compelled to participate in fundraising activities, nor will a student's fundraising efforts be tied to any measure of student achievement or be subjected to any other negative consequences should they choose not to participate.
- Fundraising by the local school community will reflect the diversity, values and priorities of the Board and the community.
- Privacy will be respected. Personal information of staff, students or other individuals will not be shared for the purposes of fundraising without prior consent.
- Where schools engage in fundraising to subsidize the costs to students for field trips, students may elect not to participate in the fundraising, but rather to address personal expenses independently.
- Where a family has more than one child in the same school, the number of children participating in any fundraising activity shall be a family decision.

3. Provide a Safe Environment for Students, Staff and Volunteers

- The safety of students will be a primary consideration in all fundraising activities.
- Student fundraising activities require supervision and should be age-appropriate.
- Appropriate safeguards will be in place regarding the collection, deposit and recording of all fundraising proceeds, the use of funds and privacy matters of students, staff and volunteers.
- Door-to-door canvassing by students in support of any fundraising project is not recommended by the Board. The Board discourages canvassing for fundraising in malls, plazas or similar public locations. If the principal wishes this type of fundraising to take place, written permission must be granted by Mall Management and students must be supervised, at all times, by the principal or adult designate.

4. Be Accountable and Transparent

- School fundraising activities will be the responsibility of the school principal or designate with advice and assistance from the school community.
- Fundraising has a designated purpose and the proceeds are used for that purpose and clearly identified to the school community.
- School fundraising will include transparent financial reporting practices to the school community and the BHNCD SB community.
- There shall be no real or perceived conflict of interest in any fundraising activity.
- Fundraising by student groups (i.e., student council, clubs, athletics, etc.) must be supervised by a teacher advisor and be governed by the same rules as other fundraising activities.
- Administrative expenses associated with the fundraising activity will be minimized.
- All organizations in receipt of BHNCD SB fundraising proceeds must engage in legal and ethical practices.
- The approval of all fundraising activities shall be the responsibility solely of the school principal; however, the principal must obtain overall approval of the Annual Proposed Fundraising Plan from the appropriate Family of Schools Superintendent.
- The principal must approve the content and posting on school property of any advertising materials or the distribution of notices dealing with school fundraising activities.

5. Accounting Records and Documentation

- Each school will have one bank account with the exception of Lottery Funds, which must be deposited in a separate bank account as per the Alcohol and Gaming Commission of Ontario.
- All bank accounts related to the school must have three designated signing authorities, one of whom must be the Principal or principal's designate. All cheques must contain two authorized signatures, one of which must be the Principal or designate. Each bank account must be reconciled monthly.
- Accurate and up-to-date accounting records, with appropriate supporting documentation, such as invoices, sales slips, returned cheques or other documents, must be kept for each bank account.



Brant Haldimand Norfolk Catholic District School Board

- A financial report on School Generated funds will be provided to the Catholic School Advisory Council a minimum of three times each school year.
- The principal of each school must submit reports to the Supervisor of Accounting for the months of November, February and May, by the 15th of the following month. The reports will include the following:
 - Monthly Bank reconciliation, including a copy of the Bank Statement.
 - Overview of Revenues and Expenses.
- The principal of each school must submit an annual report by September 15th, for the previous school year, to the Supervisor of Accounting. Annual reports will include the following:
 - The August 31st bank reconciliation, including a copy of the Bank Statement.
 - List of the balance of each activity, including total deposits for the year (revenues) and total bank interest received in the year (revenue), withdrawals and bank charges (expenses) for the year.
 - Summary of revenues and expenditures in a format prescribed by the Manager of Finance.
 - Harmonized Sales Tax Rebate Report.
- All School Generated Funds are subject to audit at any time by appropriate Board staff or the Board's auditors. The practice of the Board will be to randomly audit a selected number of schools each year.
- Should School Generated Funds be lost or stolen, misused, disbursed, etc., in non-compliance with this policy, the Superintendent of Business & Treasurer shall be notified.

Glossary of Key Policy Terms:

Charitable Campaign

A fundraising activity with the objective of raising money to support a charitable organization, i.e., Jump Rope for Heart, Canadian Cancer Society.

Fundraising

Fundraising is a systematic collection of money or materials for the purpose of supporting works of charity or for other school-based projects for which the Board does not budget. Fundraising includes such related activities as making announcements, advertising or any actions that contribute to fundraising.

School Activities

A fundraising activity with the objective of raising money for school activities, i.e., play day, Christmas party.

School Community

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

School Excursion

A fundraising activity with the objective of raising money to offset the costs incurred in school excursions, i.e., transportation or accommodation costs.

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. These include funds generated either through the school directly or through Catholic School Advisory Councils.

School Generated Funds are administered by the school principal and are raised or collected from sources other than the BHNCD SB's operating and capital budgets. These sources include proceeds from fundraising activities, fees for supplementary learning materials and activities, athletics/clubs, educational excursions and donations for initiatives such as school nutrition programs.

School generated funds is a broad category, which includes not only fundraising for school purposes, but also all funds that are collected and disbursed through school accounts to support a variety of programs such as payments to charities or other third parties.



Brant Haldimand Norfolk Catholic District School Board

References

Alcohol and Gaming Commission of Ontario
Broader Public Sector Procurement Directive
Cash/Equipment Donations Policy 700.02
Catholic School Advisory Councils Policy 200.31
Education Act
Educational Field Trips & Excursions Policy 500.01
Educational Partnerships Policy 400.18
Employee Expense Policy 700.04
Equity and Inclusive Education Policy 200.23
Facilities Partnership Policy 400.02
Health and Safety Policy 300.16
Municipal Freedom of Information and Protection of Privacy Act
Nutrition – Creating a Healthy Environment Policy 200.01
Professional Standards & Conflict of Interest – Employees Policy 300.17
Protection of Anaphylactic Pupils Policy 200.18
Purchasing Policy 700.01
Regional Catholic Parent Involvement Committee Policy 200.24
Implementation of the Ontario Parent Involvement Policy
Ministry Support to Enhance Parent Involvement
Helping Ontario Parents Get Involved in Their Children’s Education
Parents in Partnership: A Parent Engagement Policy for Ontario Schools



Fundraising and School Generated Funds AP 700.05

Procedure for:	Principals	Adopted:	October 25, 2005
Submitted by:	Superintendent of Business & Treasurer	Revised:	June 23, 2015
Category:	Finance		

Purpose

The Brant Haldimand Norfolk Catholic District School Board recognizes that parents, guardians, caregivers, schools and communities may choose to engage in fundraising activities to support students, schools, the Board and the wider community. The Board will ensure that all fundraising activities increase student engagement, support Catholic values and promote a sense of philanthropy, awareness and understanding while building strong partnerships.

Responsibilities

Principal

- The principal, after consultation with the Catholic School Advisory Council, will approve all fundraising activities.
- The principal shall ensure that contractual agreements to raise funds are first approved by the School's Family of Schools Superintendent.
- Accurately account for, manage and report all monies raised through fundraising activities in the manner established in the Board's Fundraising and School Generated Funds Policy.
- At the conclusion of each major fundraising event, the principal will prepare a financial summary, which will be sent to parents indicating all revenues and expenditures. This financial summary shall be kept on file at the school.
- Each school will complete an Annual Proposed Fundraising Plan by September 30th of each year (see Appendix A). The Annual Proposed Fundraising Plan will be submitted to the Family of Schools Superintendent. Revisions will be considered throughout the year.
- Principals may permit a reasonable admission charge in order to defray costs related to, or incurred through, activities such as the performances of musical, dramatic or athletic groups/events or any other student activity.
- Fundraising campaigns of a minor, parish-sponsored or charitable nature shall be permitted at the discretion of the principal.
- Principals will ensure appropriate Municipal Lottery licenses are obtained by the school where tickets of chance are to be sold.
- Principals will provide an annual report to their Family of Schools Superintendent by June 30th of each school year indicating the results of the fundraising plan, money collected and financial position.
- Principals will ensure the required documentation is submitted to the Municipality for the lottery fundraisers.
- Principals will submit financial reports to the Supervisor of Accounting as stated in the Fundraising and School Generated Funds Policy.

School Secretary

- All monies raised by fundraising activities shall be deposited, as soon as possible, into the school bank account as established in the Board's Fundraising and School Generated Funds Policy 700.05.
- Forward all charitable donation monies received to the Finance Department for deposit into the Board's account as established in the Board's Cash/Equipment Donations Policy.
- Maintain records of the revenue and expenses related to fundraising activities in a form prescribed by the Manager of Finance.
- Complete monthly bank reconciliations.
- Maintain petty cash.
- Maintain financial records in an orderly manner.
- Generate financial reports and submit them to the school principal for approval.



Teacher

- A teacher will supervise students who coordinate an activity. In this circumstance, the supervising teacher will be the Activity Coordinator and will perform the duties assigned to the Activity Coordinator as outlined in the Cash Receipts and Cash Disbursements sections of this Administrative Procedure.

Family of Schools Superintendent

- Approve proposed fundraising plans and contractual agreements to raise funds in consultation with the Superintendent of Business & Treasurer in accordance with financial accounting procedures of the Board.
- Throughout the school year, consider revisions to a school's fundraising plan.
- Every three years, conduct a review of each elementary school's fundraising activities.

Finance Department

- Will collect, compile and analyze the schools' financial reports.
- Will include and submit school financial results in annual and ministry reporting.

Procedures

General

- The Principal will approve, in advance, all activities involving the collection and/or disbursement of funds.

Fundraising Campaigns

Elementary Schools

Elementary schools will be permitted:

- No more than two major fundraising campaigns through Catholic School Advisory Councils in each school per year.
- No more than one major fundraising campaign through students/staff in each school per year.

Secondary Schools

Secondary schools will be permitted:

- No more than two major fundraising campaigns through Catholic School Advisory Councils in each school per year.
- No more than two major fundraising campaigns through students/staff in each school per year.

Banking Requirements

- The bank account will be a chequing account, which provides the school with monthly bank statements and original or copies of cancelled cheques.
- A second bank account may be opened for the explicit use of Lottery Funds.
- Both bank accounts will be established and registered in the name of the school.
- Short-term investments will be restricted to guaranteed investment certificates or term deposits with a bank, trust company or credit union. Investments will be registered in the name of the school.
- Cheques will not be pre-signed except where necessary, i.e., for field trips when the amount payable is not known in advance. In such cases, as a minimum, cheques will be made payable to the appropriate organization prior to release to the responsible staff member. Detailed receipts will be obtained and promptly returned to the school office.
- Two signatures will be required for each cheque. One of the signatures on each cheque will be that of the principal or designate. The school must authorize three staff members as cheque signing authorities.
- Cheques will be pre-numbered and will include a cheque stub or duplicate cheque for recording disbursement information.
- Monthly bank reconciliations will be completed and retained in the school office. Such bank reconciliation, supported by canceled cheques, will be reviewed and initialed by the principal each month.



Records to be Maintained

- Schools will record transactions, i.e., student activity fees, fundraising activities, Catholic School Advisory Council, student yearbook, etc. All receipts for an activity will be recorded, as well as the corresponding disbursements for such activity.
- One *General Activity Fund* may be established to include receipts for other revenues such as commissions, GST/HST rebates, bank account interest and charges.
- The Principal will review, initial and date activity reports at least once every three months.
- All documents and records will be retained for the current period, plus a period of seven years. Permission must be obtained from the Manager of Finance prior to destruction of any records or documents.

Cash Receipts

- All cheques and cash collected will be forwarded directly to the school office for deposit in the school bank account and will be recorded promptly in accounting records.
- All cash and cheques will be kept secure in a safe at the school office until they can be promptly deposited.
- All monies, cash and cheques will be counted by the Activity Coordinator, with the assistance of another staff member and the total amount recorded on the prescribed Deposit Slip or Cash Receipt Form. The Deposit Slip or Cash Receipt Form will be initialed by the Activity Coordinator and forwarded to the school secretary. The school secretary will then count the receipts and initial the Deposit Slip or Cash Receipt Form indicating agreement with the amount. If the amount does not agree, the Principal will promptly investigate the situation. The school secretary will provide the Activity Coordinator with details of online payments related to the activity. Once all receipts are collected, the class list will be submitted to the office. The school secretary will verify that the total receipts recorded in the account for the activity coincide with the total receipts collected according to the class list.
- Duplicate bank deposit slips will be maintained in the school office.
- Students will not be responsible for cash deposits.

Cash Disbursements

- Payments will not be made unless supported by an original invoice or detailed receipt.
- All invoices or receipts will be initialed by the Activity Coordinator and approved by the Principal or designate before payment.
- The purpose of the disbursement will be recorded on the cheque stub.
- All payments will be made by cheque whenever possible.
- Invoices and receipts will, once paid, be clearly marked as such.
- Cheques will be pre-numbered. All spoiled or void cheques will be retained in the cheque register.

Lotteries and Games of Chance

- Before obtaining a license, the local municipality shall be contacted to explain the type of activity being contemplated by the school or school council. The application shall be prepared in the name of the school and signed by the principal.
- The terms and conditions of the Alcohol and Gaming Commission of Ontario (AGCO) regulations require that the expenditures incurred are within the guidelines of the established budget and are consistent with the revenues received.
- The reporting for a licensed event shall be in accordance with established regulations and procedures of the AGCO.
- Lottery Funds will be maintained in the same manner as outlined in the Cash Receipts and Cash Disbursements sections of this procedure.
- In the event that the School should close, distribution of the School's assets and goods held or acquired from the proceeds of licensed lottery events, i.e., lottery trust accounts or property purchased with lottery proceeds, shall be donated to charitable organizations that are eligible to receive lottery proceeds in Ontario.

Catholic School and Advisory Council Report

- The principal or treasurer for the Catholic School Advisory Council will provide a report on school council funds to the Advisory Council at least three times each school year.



Annual Financial Reports

- An Annual Financial Report will be prepared by each school for the period September 1st to August 31st on a form prescribed by the Manager of Finance.
- Reports will summarize all receipts and disbursements for the year and include a summary by activity.
- Principals will review the annual reports for accuracy and completeness and will sign such reports to evidence their approval of same. In cases where the Principal of a school changes, the School Generated Funds Annual Report will be reviewed by both the outgoing and incoming principals prior to being submitted.
- Reports will be forwarded to the respective Family of School's Superintendent by September 30th.
- Reports will, once reviewed and approved by the Superintendent of Education, be forwarded to the Manager of Finance.
- The Finance Department will prepare a summary report, including all schools, for submission to the Superintendent of Business & Treasurer.

Audits

- The Board's external auditors will audit school sites on a rotating basis.
- Internal audits of school funds may be conducted by the Finance Department at any time.

Definitions

Activity Coordinator

The Activity Coordinator is the teacher who will coordinate the fundraising activity, supervise students and perform the duties as outlined in the Cash Receipts and Cash Disbursements sections of this Administrative Procedure.

Charitable Campaign

A fundraising activity with the objective of raising money to support a charitable organization, i.e., Jump Rope for Heart, Canadian Cancer Society.

Church-Sponsored Campaign

A fundraising activity with the objective of raising money to support a church-sponsored activity, i.e., missions, disaster relief, St. Vincent de Paul.

Fundraising

Is understood to be a systematic collection of money or materials for the purpose of supporting works of charity or for other school-based projects for which the Board does not budget. Fundraising includes such related activities as making announcements, advertising or any actions that contribute to fundraising.

Major Campaign

Major fundraising campaigns involve the entire student body, may include canvassing funds from extended family and the community, and is intended to raise the greatest amount of funds for the benefit of the entire student body, i.e., bingo games, cheese, fruit, candles.

Minor Campaign

Minor fundraising campaigns involve a part of the student body in fundraising activities, and/or the sale of goods or collection of funds within the school or at school functions, i.e., class projects, pizza days.

School Activities

A fundraising activity with the objective of raising money for school activities, i.e., play day, Christmas party.



School Community

The school community refers to students, parents, guardians and caregivers, school councils, trustees, school administrators, staff, members of the broader community and partners, as well as others, who support the Brant Haldimand Norfolk Catholic District School Board and student achievement.

School Excursion

A fundraising activity with the objective of raising money to offset the costs incurred in school excursions, i.e., transportation or accommodation costs.

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 Advisory Councils or other school or parent-administered groups (with the exception of funds raised by the Ontario Home and School Associations).

School generated funds are administered by the school principal, and are raised or collected from sources other than the Brant Haldimand Norfolk Catholic District School Board's operating and capital budgets. These sources include proceeds from fundraising activities, fees for supplementary learning materials and activities, athletics/clubs, educational excursions and donations for initiatives such as school nutrition programs.

School-generated funds is a broad category, which includes not only fundraising for school purposes, but also all funds that are collected and paid out through school accounts to support a variety of programs such as payments to charities or other third parties.

References

Alcohol and Gaming Commission of Ontario (AGCO)
Broader Public Sector Procurement Directive
Cash/Equipment Donations Policy 700.02
Catholic School Advisory Councils Policy 200.31
Education Act
Educational Field Trips & Excursions Policy 500.01
Educational Partnerships Policy 400.18
Equity and Inclusive Education Policy 200.23
Facilities Partnership Policy 400.02
Health and Safety Policy 300.16
Helping Ontario Parents Get Involved in Their Children's Education
Implementation of the Ontario Parent Involvement Policy
Ministry Support to Enhance Parent Involvement
Municipal By-laws and Policies
Municipal Freedom of Information and Protection of Privacy Act
Nutrition – Creating a Healthy Environment Policy 200.01
Parents in Partnership: A Parent Engagement Policy for Ontario Schools
Professional Standards & Conflict of Interest – Employees Policy 300.17
Protection of Anaphylactic Pupils Policy 200.18
Purchasing Policy 700.01
Regional Catholic Parent Involvement Committee Policy 200.24



APPENDIX A

Annual Proposed Fundraising Plan

(to be submitted to the Family of School's Superintendent by September 30th of each school year)

School Name: _____ Principal: _____ School Year: _____

Fundraiser # _____ Name of Fundraising Activity _____

Month	Duration One time, per term, ongoing	Description Bingo, athletic wear, gift card sales, chocolate bars, elimination / calendar draws, magazine sales	Location If off-site	Target Group Grade, team, staff, whole school, community	Method of Sales Order forms, on-line, in-school	Reason Field trip support, infrastructure, professional development, volunteer appreciation, information technology purchases, playground enhancements, peace parks	Net Profit Goal in \$

School Council Chair Comments:

Principal Comments:

Principal Signature:

Superintendent Comments:

Superintendent Signature: