

## ADMINISTRATIVE PROCEDURE NO. 203

### FUNDRAISING

The Division recognizes that on occasion, schools will carry out additional fundraising activities and projects for which there is a specific value for students. Fundraising should complement and not replace public funding for instructional purposes. The Division requires that generally accepted standards of accounting practice be applied to the management of all funds collected by schools. The Division is committed to ensuring equity amongst all the schools in the Division.

The Red Deer Catholic Separate School Division is a registered charity approved by the Canada Revenue Agency (CRA). Therefore all funds raised through fundraising activities must comply with the associated legal and administrative requirements of the Income Tax Act and the Charitable Fund-Raising Act. The funds belong to the school community and must be used only for the purpose of Red Deer Catholic Regional Schools. Fundraised dollars will not be given to an individual and will not be used to provide a benefit to a particular student unless the use qualifies as a “Charitable Purpose or Activity that Benefit Youth”, as outlined in the Income Tax Act.

#### Procedures

1. Fundraising activities shall be consistent with the Division’s Catholic beliefs and morals and fit with existing Administrative Procedures (i.e. Nutrition Choices in Schools).
2. Schools, school councils, or school associated fundraising societies shall not participate in a bingo or casino for fundraising purposes. Furthermore, without limiting the scope of the above statement by the following list, the Superintendent shall:
  - 2.1. Ensure that the Division, its schools, school councils, and associated fundraising societies do not initiate, or participate in, the organization or operation of a bingo or casino for fundraising purposes;
  - 2.2. Ensure that the Division, its schools, school councils, and associated fundraising societies do not accept money from any organization that relies solely on bingos and/or casinos for its revenues.
  - 2.3. May permit the Division, its schools, school councils and associated fundraising societies, to apply for, and receive, government grants that are resourced with gambling revenues as per the directive on the Bishops of Alberta.
3. All fundraising activities should be authorized in advance by the principal.
  - 3.1. The principal is responsible for the administration and safeguarding of all school generated funds.
  - 3.2. The principal must approve the use of the school name for fundraising purposes.
4. Schools will keep records of all funds/fees collected at the school level as well as keep records of the expenditures of these funds. The accounting ERP system used by the

school division will also be used to keep records of all school generated funds. The fee collection software, Rycor, will be used whenever possible to collect funds at the school level.

- 4.1. Assistance in establishing budgets, proper accounting records and the maintenance required thereof will be provided by the Secretary-Treasurer's office as required.
5. An annual financial report for the school year, September 1 to August 31, will be submitted to the Secretary-Treasurer by September 30 of each year for the preceding year.
6. Any decision on fundraising activities and the expenditure of fundraised monies should be made in consultation with school principals, staff and School Councils. Fundraising goals should be developed in advance of the fundraising activity.
  - 6.1. Students, staff, and parent groups associated with the schools will not participate in any fundraising activities such as, but not limited to bingos or casinos, that are licensed through the Alberta Liquor and Gaming Commission.
  - 6.2. Schools or the Parent Council will not accept money from any organization that relies in whole or in part on bingos and/or casinos for its revenues.
7. All monies collected by the school for a designated purpose must be used only for the purpose so designated. In cases where residual funds exist, the principal shall designate these funds to a similar or related activity.
8. All undesignated monies collected by the school are to be classified as general revenue and may be spent in a manner determined by the principal in consultation with staff and School Council.
9. Funds are normally to be collected and expended during a school year. The principal may establish reserves in conjunction with the Secretary-Treasurer for the purpose of purchasing capital equipment.
10. Participation in fundraising activities should be voluntary. No student should be expected to be excluded from an event or program because the parent did not contribute.
11. Parents should approve of student participation in fundraising events.
12. Students or staff should not be put at risk when participating in fundraising events.
  - 12.1. Activities shall be evaluated for safety concerns as a normal part of operations. If going forward with a fundraising activity, a simple risk assessment should be completed prior to the event.
13. Any school related fundraising events that include the serving of alcohol shall require the approval of the Board.

14. Funds raised by other groups, such as School Councils, must be maintained by the school in a designated account.
15. Any accounting anomalies or financial irregularities identified as part of an internal or external audit shall be reported by the Secretary-Treasurer forthwith to the Superintendent.
16. All fund-raising activities shall comply with the Charitable Fund-Raising Act and its regulations.
17. All materials and equipment purchased through fundraising will become the property of the Division but remain at the school where the funds were raised.
  - 17.1. In the event that these materials and equipment are no longer required at that school, the Superintendent or Secretary-Treasurer may redistribute the material and equipment to other Division schools.

*References:*

*Section 51, 52,53(1),55,68,,141,197,222, 256 of the Education Act  
Charitable Fund-Raising Act  
Income Tax Act*