

Fundraising and Donations

1 | Purpose

The purpose of this administrative regulation is to:

- provide direction to school principals and service units on donations and fundraising activities conducted by the school;
- provide guidance as schools consider organizations for fundraising activities or donations; and
- clarify roles and responsibilities between CBE and EducationMatters.

2 | Scope

This administrative regulation applies to:

- the administration, conduct and operation of fundraising activities in CBE schools by CBE employees and students; and
- where applicable, extends to school councils, parent societies and other groups who are fundraising on behalf of students or in support of the schools.

3 | Compliance

All employees are responsible for knowing, understanding and complying with this administrative regulation.

4 | Principles

The following principles apply.

- CBE utilizes funding provided by Alberta Education to fulfill its educational responsibilities.
- CBE values donations or funds raised through fundraising activities of school councils, parent societies or other external organizations or individuals if those funds contribute to student academic achievement, support student well-being, benefit a CBE school or are otherwise in the best interests of CBE.
- Donations and fundraising may benefit students through the purchase of services, programs, opportunities or goods that enhance learning and contribute to student well-being.
- Community partnerships are a key component of supporting an enriching learning environment for students.

Administrative
Regulation No.
7008

Classification:
Equipment,
Supplies &
Textbooks

Effective Date:
November 3, 2022

- Stewardship of CBE resources requires donation and fundraising processes that are transparent, consistent, accountable and compliant with legislation, Canada Revenue Agency (“CRA”) guidelines and this administrative regulation.

5 | Definitions

For the purpose of this administrative regulation:

CBE: means The Calgary Board of Education.

Donation: means a gift of property, including cash, which is made voluntarily to the CBE, without any material advantage accruing to the donor or anyone not at arm's length to the donor.

Fundraising activity: means any activity to generate funds by a school or a school-related organization for the benefit of the school, students enrolled in a CBE school, the school community or other CBE beneficiary.

Goods: means tangible or intangible property including technology, furniture, fixtures and equipment.

In-kind donation: means a donation of non-cash Goods.

Restricted donation: means a donation to the CBE or a school which is donated under the condition that it be used only for a specific purpose, program or initiative.

School community: means the children, students, parents, staff, school councils, school-related organizations, groups, businesses and institutions that have an interest in the success of the school and the broader community that it serves.

School generated funds: has the meaning ascribed to it in Administrative Regulation 7004 | School Generated Funds

School-related organization: means those organizations that, with the permission of the principal, utilize the school's name in their fundraising activities. This may include school council or parent societies.

6 | Regulation Statement

General

- 1) Donations and fundraising activities must:
 - a) meet the core values of CBE;
 - b) provide benefit to students and/or CBE schools or the CBE; and
 - c) support student academic achievement and/or well-being or contribute to the betterment of the school or CBE.

- 2) All donations and funds raised must be accounted for according to CBE approved accounting procedures and processes.
- 3) The acceptance of donations and the undertaking of fundraising activities must be compliant with this administrative regulation as well as:
 - a) federal and provincial legislation and regulations, including the *Charitable Fund-raising Act* (Alberta);
 - b) Canada Revenue Agency (CRA) administrative guidance;
 - c) CBE Records Management;
 - d) AR 5001 | School Councils and School/Parent Societies;
 - e) AR 7001 | Purchase of Goods and Services; and
 - f) AR 7004 | School Generated Funds.
- 4) Donations and funds generated should be for the general benefit of a school or identifiable group within a school and should not be for the benefit of a specific person or family. Funds generated by CBE fundraising are not to be used for the personal gain of any individual, group, school council, parent society or CBE personnel.
- 5) Prior to acceptance of a Restricted Donation or undertaking fundraising for Restricted Donations, there must be consensus between the principal and the donor or fundraiser with respect to the specific purpose, program or initiative the funds will be utilized for, as well as the manner in which an alternative purpose and/or program, initiative will be determined in the event that the initial purpose is no longer feasible or becomes impractical. Such consensus must be recorded in writing.

Chief Superintendent

- 6) A donation shall be refused if, in the opinion of the Chief Superintendent or designate, it is unsafe, hazardous, unrelated to the advancement of education, would require a disproportionate amount of CBE resources as compared to the prospective benefit and/or would otherwise not be in the best interest of the CBE, our students or our schools to accept.

School Council Acceptance of Donations

- 7) School councils will only accept donations on behalf of a CBE school with the agreement of the principal.

CRA Number

- 8) Each donation or fundraising activity requiring the issuance of official charitable donation receipts, or otherwise requiring use of the CBE or EducationMatters' CRA registration number, must have prior approval from Corporate Finance or EducationMatters for such issuance or use.

7 | Procedure

Education Matters

- 1) Monetary donations intended to benefit the CBE or CBE schools, including online fundraising campaigns by schools, school councils and parent societies, should be directed to EducationMatters, except in circumstances where:
 - a) the funds are received from a school-related organization;
 - b) the funds are received in respect of a school based fundraising activity where tax receipts are not required (e.g. sales of goods or donations under \$20);
 - c) the funds are received from a tax exempt entity, such as a registered charity or government agency; or
 - d) other justifications exist for direct acceptance of funds by the CBE, and approval has been given by the Chief Superintendent or designate.
- 2) EducationMatters will administer all donations it receives in accordance with the terms of this administrative regulation, the conditions imposed by donors and any written agreements and operating practices agreed upon by CBE and EducationMatters.

In-Kind Donation Process

- 3) Any donor wanting to make an in-kind donation must follow the In-kind Donation Process found on the CBE Corporate website.
- 4) In-kind donations should not be directed to EducationMatters, and neither EducationMatters nor CBE shall be required to issue a charitable donation receipt for an in-kind donation.
- 5) In-kind donations must be vetted through CBE Corporate Partnerships, the school principal and/or other service units, as warranted, to ensure the donation does not result in undue cost or burden to the CBE, school or service units.

Principal Approval

- 6) The decision to accept a donation or support a fundraising activity by the school or school-related organization and accountability for ensuring the requirements of this administrative regulation are met, resides with the principal.
- 7) The principal must approve fundraising activities that use the name of the school and shall do so only in a manner consistent with Administrative Regulation 5001 | School Councils and School/Parent Societies.
- 8) All fundraising carried out by a school-related organization for the benefit of a school must be agreed to by the principal and

documented as per Administrative Regulation 5001 | School Councils and School/Parent Societies .

- 9) Funds raised by fundraising activities or donations, shall be used and applied at the discretion of the CBE or the school, as applicable, unless they are the subject of a restricted donation. Restricted donations shall be used in manner consistent with the terms imposed by donors.
- 10) If a restricted donation cannot be used for the initially intended purpose, program or initiative, an alternative use of the funds shall be determined in accordance with the written terms of the restricted donation.

School Level Fundraising

- 11) Funds raised in respect of school-based fundraising activities may be received directly by the relevant school and may remain at the school level to be managed and accounted for consistent with all relevant administrative regulations and policies. Examples of such activities may include school-directed:
 - a) auctions;
 - b) sales items such as books, coupon books, magazine subscriptions or foodstuffs; or
 - c) bottle drives.
- 12) Schools may receive donations from fundraising by a school-related organization raised through games of chance in casinos, bingos or other gaming activities regulated by Alberta Gaming, Liquor & Cannabis (“**AGLC**”).

Criteria for School Fundraising

- 13) Before approving fundraising activities, the principal must consider the following criteria:
 - a) the impact of the activity on all concerned, especially the safety of the students, the school staff and any other persons who may be involved in the activity;
 - b) whether the fundraising activities are appropriate and allowable to be held on CBE property, in consideration of the terms of this administrative regulation and any other relevant CBE policies or regulations;
 - c) the requirements of the *Charitable Fundraising Act* (Alberta);
 - d) the process for consultation and collaboration with groups or organizations, including parent groups;
 - e) the method for documenting consultation and decisions made;

- f) where funds are being raised for a specific purpose, the manner of communicating the intended purpose as well as outlining alternative purposes for the use of funds where the initial purpose is no longer feasible or becomes impractical; and
- g) the process and plans for communicating the event to the school community, including reporting the financial results.

14) Each fundraising activity shall have separate accounting records in accordance with CBE approved accounting procedures and processes.

Activities

- 15) Fundraising activities at schools must:
- a) comply with Administrative Regulation 6031 | Welcoming, Caring, Respectful and Safe Learning and Work Environments;
 - b) when organized at the school level, be administrator or teacher planned, organized and actively supervised; and
 - c) when organized by a school-related organization, be booked through the City of Calgary Recreation or School Connections YYC and planned, organized and actively supervised by the school council or parent society.

Prohibited Activities

- 16) Fundraising activities at schools must not:
- a) compel students to participate;
 - b) promote any activity prohibited by CBE;
 - c) promote any article or action that is non-compliant with Administrative Regulation 6031 | Welcoming, Caring, Respectful and Safe Learning and Work Environments;
 - d) involve alcohol, cannabis, drugs or any illegal substance or article;
 - e) award prizes for participation other than those of intrinsic nature and of nominal monetary value;
 - f) solicit cash donations from the public at large, except through EducationMatters; or
 - g) conduct lotteries, casinos, bingos, raffles, pull tickets, games of chance or any activities regulated by AGLC.

Official Receipts for Income Tax

- 17) EducationMatters shall be responsible for issuing official receipts for income tax purposes in respect of donations they receive having an amount of at least \$20.
- 18) Only the chief financial officer or designate may authorize official receipts for income tax purposes on behalf of the CBE.
- 19) Donations requiring official receipts for income tax purposes must only be issued in accordance with:
 - a) the *Income Tax Act*, the regulations thereto and CRA interpretation bulletins and information circulars; and
 - b) this administrative regulation, as amended from time to time.

Donations or Contributions Not Eligible for Official Receipts

- 20) The following are examples of donations or other payments that are not eligible for an official receipt for income tax purposes according to the *Income Tax Act*, interpretation bulletins and information circulars:
 - a) tuition fees or other payment for which any right, privilege, benefit or advantage may accrue to the donor or a specific student;
 - b) payments for rentals or use of books, facilities, transportation services, equipment, musical instruments or other instructional resources which are normally paid for by way of a fee;
 - c) payments which cannot be identified as having been made by a particular donor;
 - d) amounts paid for school fundraising events; or
 - e) amounts paid for admissions to concerts, dinners, athletic events, social functions, graduations, or similar activities.

Uses of Donated Monies

- 21) Schools and service units shall use donations of money in a manner that aligns with CBE administrative regulations and policies as well as the purpose for which the funds were collected. Funds which donors direct in writing to be used for a specific purpose should be used for such purpose. If such purpose is not practical or does not align with CBE values, such funds should be refused. Examples of allowable uses of unrestricted funds include:
 - a) the establishment and/or promotion of scholarships or bursaries;
 - b) the giving of prizes, exhibitions or awards to students of the CBE;

- c) the educational advancement of the CBE's students;
- d) the support of athletic and/or extra-curricular activities for CBE's students;
- e) the purchase of furniture or equipment, according to Administrative Regulation 7001 | Purchase of Goods and Services; or
- f) any other purpose deemed appropriate by the Board of Trustees or the Chief Superintendent in the best interest of the CBE.

Donations of Money at Schools

- 22) Donations of money less than \$20, which do not require a tax receipt, may be collected by schools and deposited in the school bank account and treated as school generated funds.
- 23) Schools should direct donors wishing to make monetary donations of \$20 or more to EducationMatters in accordance with this Administrative Regulation.
- 24) EducationMatters shall administer donated funds in a manner that ensures the benefit of the donation accrues directly to the CBE or any designated school, program or initiative, less the funds to cover administrative costs.

Accounting

- 25) Upon receipt of donations from third parties, including EducationMatters, Corporate Finance must:
 - a) deposit the money in The Calgary Board of Education general operating bank account;
 - b) record the donation through the CBE's financial system; and
 - c) allocate any restricted donations through a budget transfer to the school's decentralized budget, scholarship fund or central account, in accordance with the donor's designation.

Legal Ownership

- 26) All goods that are received as donations by a school, program or a service unit, are the legal property or responsibility of the CBE and may be used by the CBE at its discretion.

Management of Donated Equipment

- 27) Once equipment, accepted as donations, becomes the property of the CBE, CBE has the right to utilize or dispose of the equipment as deemed appropriate. Notwithstanding this right, it is understood that the CBE will not ordinarily remove equipment from the school or program to which it was donated until three (3) years after the donation.

Recognition of Donations or Fundraising

- 28) A principal or other administrator may acknowledge a donation or fundraising in an appropriate manner, such as a letter of appreciation, a thank you card or a plaque placed at the school.
- 29) An acknowledgement of a donation or fundraising is not an official receipt for income tax purposes.

Naming Physical Spaces and Educational Programs

- 30) Any naming of physical spaces or educational programs in recognition of a donor must comply with Administrative Regulation 8000 | Naming Physical Spaces and Educational Programs, Decommissioning School Names and Using School Names. No superintendent, education director, principal, teacher or other employee of the CBE is authorized to enter into a donation agreement which requires the granting of naming rights without formal approval by the Board of Trustees.

Refund of Donations

- 31) Donations are generally not refundable and may only be returned in exceptional circumstances where the return of funds is legally permissible and authorized by Chief Superintendent of Schools or designate.

8 | History

Approval	November 3, 2022
Next Review	May 2027
Revision/Review Dates	
Historical AR7009 Donations From the Community/ Fund Development	Approval December 4, 2000 Revision/Review Dates February 15, 2003 April 18, 2005 September 17, 2012

9 | Related Information

- *Charitable Fundraising Act*
- Charitable Fundraising Regulation
- *Income Tax Act*
- Regulations, Interpretation Bulletins and Information Circulars

- OE-5 | Financial Planning
- OE-6 | Asset Protection

- AR 1012.1 | School Participation in Campaigns
- AR 2000 | Financial Management and Business Practices
- AR 5001 | School Councils and School/Parent Societies
- AR 8000 | Naming of Physical Spaces and Educational Programs, Decommissioning School Names and Using School Names