



POLICY SECTION: FINANCE
SUB-SECTION: FUNDS AND FOUNDATIONS
POLICY NAME: DONATIONS AND SPONSORSHIP
POLICY NO: F.F.02

Date Approved: August 26, 2010	Date of Next Review: 2029	Dates of Amendments: January 9, 2017 February 6, 2024
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Cross References:
 S.M.04 Fundraising in Schools
F.P.01 Purchasing Policy
~~T.17 Trustee Services and Expenditures~~
 Education Act, Reg. 298, Sec. 24 Advertising and Announcements
 Education Act, Reg. 298, Sec. 25 Canvassing and Fundraising
 Education Act, Reg. 474/00 Access to School Premises
 Ministry of Education, Fees and Fundraising, Guidelines for School Fundraising
~~OFSSAA Uniform Sponsorship~~

TCDSB Operational Procedures:
CSPC and School Generated Funds Financial Operating Procedures
~~Terms of Reference for Donations~~
~~Protocols Governing Acceptance of Donations~~
~~Determining Whether to Have a Sponsorship – The Sponsorship Process~~
~~Terms of Reference for Proposed Sponsorships~~

Purpose:

To provide parameters and clarify procedures for the acceptance and/or approval of donations and sponsorship arrangements at the Board and/or school level.

Scope and Responsibility:

This policy extends to all persons, groups, communities, business entities and organizations wishing to **make a donation to the Board and/or school** engage in the donation and sponsorship process. The Director of Education is responsible for this policy with the support **from** of the Partnership Development **Finance** Department.



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Alignment with MYSP:

~~Living Our Catholic Values~~
~~Strengthening Public Confidence~~
~~Fostering Student Achievement and Well-Being~~
~~Achieving Excellence in Governance~~
~~Providing Stewardship of Resources~~
~~Inspiring and Motivating Employees~~

Learning – Growing in Knowledge

Continue to develop a Christ-centered learning organization in pursuit of knowledge, innovation, and responsiveness.

Equity – Growing in Knowledge with Justice

Apply Catholic social justice to nurture a community focused on equity, diversity, inclusion, anti-racism, and anti-oppression.

Well-Being – Growing in Knowledge With Justice and Hope

Strengthen an environment rooted in Gospel values that nurtures hope and well-being.

Policy:

In support of the ~~Mission, Vision and Goals of the~~ Toronto Catholic District School Board's MYSP, ~~the Board will consider accepting donations and sponsorship opportunities~~ **will be considered** to enhance learning opportunities for students. **A donation is given freely without the expectation of recognition or return.**

All donations ~~and sponsorships~~ shall support charitable, humanitarian, educational, or service activities consistent with the tenets of Catholicism.

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Regulations:

1. The Toronto Catholic District School Board encourages donations from persons, groups, communities and business entities and organizations. Donations and sponsorships which compromise or exploit students or staff will not be accepted.

2. Donations and sponsorships fall under the auspices of the **Finance** Partnership Development Department.



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Donations

3. At the local school level, the Principal will exercise appropriate discretion regarding acceptance of donations. Where appropriate, more substantive donations will be assessed with regards to system impact and strategic direction.

4. Donations which require evaluation for compliance with the Board's information technology, building facilities, and safety standards must receive the approval of the **Finance Partnership Development Department in consultation with the appropriate department/individual(s) with requisite knowledge/expertise.**

~~5. Donors are required to complete and submit a letter to the attention of the school principal or the Partnership Development Department outlining the terms of reference for all donations in accordance with TCDSB Operational Procedures, Terms of Reference for Donations and forwarded to TCDSB Partnership Development Department 80 Sheppard Avenue East, Toronto, Ontario M2N 6E8 or email: partnershipdevelopment@tedsb.org.~~ **Donations intended for a specific purpose must be approved by the school principal or Finance Department in consultation with the applicable Superintendent.**

~~6. Acknowledgment of receipt of a donor letter will be made within two business days. Within 10 business days of that acknowledgment, the Partnership Development Department will respond to the donor regarding the course of action required to implement the proposed donation.~~

7. The Board follows regulations set out by the Canada Revenue Agency governing the valuation of gifts-in-kind **(non-monetary donations)**. A charitable tax receipt will be issued for the fair market value of the donation at the date ownership is transferred to the Board. ~~In most cases, this will require consultation with TCDSB Business Services.~~

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8. A gift-in-kind is considered to be a tangible good or item and does not include the provision of personal time and/or professional services.

9. Wherever possible or practicable a gift-in-kind should be valued by an arms-length, third party appraisal in consultation with the Finance Department.

10. A charitable tax receipt will be issued for the calendar year in which the donation was received. ~~Donations will qualify for current calendar year charitable tax receipts if they are post marked or received by the Board in the current year.~~



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11. Business receipts, not charitable tax receipts, will be provided for donations and sponsorships received from corporations.

12. The Board welcomes donations made by will, gift annuity, life income agreement, living trust or life insurance.

13. While the Board will make every effort to accept all donations, it retains the right to refuse the offer of any donation.

Sponsorships

14. All school-based sponsorship agreements require the approval of the Principal, in consultation with the School Council, the appropriate Superintendent of Education and the Partnership Development Department. The Superintendent and/or the Partnership Development Department shall discuss the proposal with Director's Council before rendering a decision.

15. Sponsors are required to complete and submit a letter to the attention of the school principal or the Partnership Development Department outlining the terms of reference for proposed sponsorships in accordance with TCDSB Operational Procedures, Terms of Reference for Proposed Sponsorships and forwarded to TCDSB Partnership Development Department 80 Sheppard Avenue East, Toronto, Ontario M2N 6E8 or email: partnershipdevelopment@tedsb.org.

16. Acknowledgment of receipt of a sponsorship letter will be made within two business days. Within 10 business days of that acknowledgment, the Partnership Development Department will respond to the sponsor regarding the course of action required to implement the proposed sponsorship.



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~~17. The principal shall determine the suitability of sponsorships in accordance with TCDSB Operational Procedures, Determining Whether to Have a Sponsorship—The Sponsorship Process.~~

~~18. All board-wide sponsorships fall under the auspices of the Partnership Development Department.~~

~~19. In accordance with O. Reg. 298/24, no advertisement or announcement shall be placed in a school or on school property or distributed or announced to the pupils on school property without the consent of the board that operates the school except announcements of school activities.~~



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Definitions:

Donation

A donation is a voluntary transfer of property without any benefit received by the donor or to anyone designated by the donor.

Gift-in-Kind

A gift-in-kind is a donation of property other than cash. It can be real property (e.g. real estate), personal property (e.g. art, jewelry), tangible property (e.g. securities) or intangible property (e.g. patents, license). A donation of service is not a gift-in-kind eligible for a charitable tax receipt.

Sponsorship

~~Sponsorship is a legal agreement between the sponsor and the Board to co-operate in the coordination and execution of a function, project or an event where the sponsor requires brand recognition through advertisement or announcement in the school or on school property or other board sites.~~



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Evaluation and Metrics:

~~Annually, the Partnership Development Department will consult with field superintendents, principals, and parent school councils to determine the effectiveness of the policy. A satisfaction survey will be provided to assist in determining whether or not changes need to be made in the policy to ensure its effectiveness.~~

The annual Charitable Information Return (Form T3010) will be prepared and filed as required by the Canada Revenue Agency (CRA).