



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

<b>Date Approved:</b> August 26, 2010	<b>Date of Next Review:</b> <del>September 2021</del> <b>2029</b>	<b>Dates of Amendments:</b> September 21, 2017, <b>January 2024</b> —Board
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**Cross References:**

~~Consolidating F.F.26 Sponsorship~~

S.M.04 Fundraising in Schools

**S.S.04 Access to Students in Schools**

**S. 16 Access to Pupil Information**

**A.03 Advertising**

Education Act, Reg. 298, Sec. 24 Advertising and Announcements

Education Act, Reg. 474/00 Access to School Premises

Ministry of Education, Fees and Fundraising, Guidelines for School Fund Raising

OFSAA Uniform Sponsorship **Policy By-Law 6, Section 2(h)**

~~F.P.04 Sweatshop Free Purchasing~~

~~T.17 Trustee Services and Expenditures~~

~~Education Act, Reg. 298, Sec. 25 Canvassing and Fundraising~~

**Canada Revenue Agency's Regulation 3501 of the Income Tax Act**

**TCDSB Operational 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 **identify** ~~provide~~ parameters and **best practices for sponsorships on Board premises.** ~~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 **applies** to all **individuals** ~~persons,~~ groups, communities, business entities and organizations wishing engage in the ~~donation and~~ sponsorship process. The Director of Education is responsible for this policy with the support of



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the Partnership Development Department.

### **Alignment with MYPSP:**

~~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, the Board will consider accepting donations and sponsorship opportunities to enhance learning opportunities for students. **Sponsorships shall be consistent with Catholic values as reflected in the Board’s Multi-Year Strategic Plan (MYPSP).**

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

### Regulations:

1. The Toronto Catholic District School Board (TCDSB) ~~encourages~~ **will consider sponsorships with and** from persons, groups, communities and business entities and organizations **consistent with the MYSP. Sponsorship opportunities will not compromise or exploit students or staff and will strive to enhance educational opportunities for students.** ~~Donations and sponsorships which compromise or exploit students or staff will not be accepted.~~
2. ~~Donations and Sponsorships~~ **are to** fall under the auspices of the Partnership Development Department.
3. **Donations of Products are to fall under the auspices of the Community Relations Department.**

### *Donations*

4. ~~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.~~
5. ~~Donations which require evaluation for compliance with the Board's information technology, building facilities, and safety standards must receive the approval of the Partnership Development Department.~~
6. ~~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~~



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email: ~~partnershipdevelopment@tcdsb.org~~

~~7. 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.~~

~~8. The TCDSB follows regulations set out by the Canada Revenue Agency governing valuation of gifts in kind. A charitable tax receipt is issued for the fair market value of the donation at date the ownership is transferred to the TCDSB. In most cases, this will require consultation with TCDSB Business Services.~~

~~9. Donations will qualify for current calendar year charitable tax receipts if they are post marked in the current year or received by the TCDSB in the current year.~~

~~10. Business receipts, not charitable tax receipts, will be provided for donations and sponsorships received from corporations.~~

~~11. The TCDSB welcomes donations made by will, gift annuity, life income agreement, living trust or life insurance.~~

~~12. While the TCDSB will make every effort to accept all gifts donations, it retains the right to refuse the offer of any donation.~~

### ***Sponsorships***

**3. All sponsorship opportunities and arrangements will follow a process of application, review and approval consistent with the MYSP while maintaining openness, transparency and fairness.**

**4. All school-based sponsorship arrangements shall be reviewed by the Principal and Area Superintendent in consultation with the Catholic School Parent Council (CSPC). A decision approving or declining the**

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**sponsorship request shall be made in consultation with the Partnership Development Department.** ~~require the approval of the Principal, in consultation with the School Council, and the appropriate Superintendent of Education. The Superintendent shall discuss the proposal with the Partnership Development Department and, subsequently, Director's Council before rendering a decision.~~

**5. All donations of products to schools shall be coordinated with the Community Relations Office and the school community.**

**6. The Board reserves the right to terminate any sponsorship arrangement and/or agreement that it has entered that becomes inconsistent with any laws (municipal, provincial, federal) or with the Board's MYSP including any Board policy, procedure, and/or regulation.**

**7. Charitable tax receipts shall not be issued for sponsorships.**

~~8. 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@tcdsb.org](mailto:partnershipdevelopment@tcdsb.org).~~

~~9. 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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~~10. The principal shall determine the suitability of sponsorships in accordance with TCDSB Operational Procedures, Determining Whether to Have a Sponsorship The Sponsorship Process.~~

~~11. All board wide sponsorships fall under the auspices of the Partnership Development Department.~~

~~12. 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:

#### ~~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 **the act of supporting** a legal agreement between the sponsor and the Board to co-operate in the coordination and execution of a **school**, function, project, or an event **or organization through cash or in-kind** where the sponsor requires in exchange for brand recognition through advertisement or announcement in the school or on school property or other board sites.

#### **Donation of Product(s)**

A donation **of product(s) that** is a voluntary transfer of **items** property without by any benefit received by the donor. ~~or to anyone designated by the donor.~~

### Evaluation and Metrics:

**The Partnership Development Department will track sponsorships and report back annually.**

**The Community Relations Office will report back annually on donations of products to schools.**

~~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.~~