



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

Date Approved: August 26, 2010	Date of Next Review: September 2021	Dates of Amendments: September 21, 2017- Board
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Cross References:

Consolidating F.F.26 Sponsorship
 S.M.04 Fundraising in Schools
 Education Act, Reg. 298, Sec. 24 Advertising and Announcements
 F.P.04 Sweatshop Free Purchasing
 T.17 Trustee Services and Expenditures
 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 Fund Raising
 OFSAA Uniform Sponsorship

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 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 engage in the donation and sponsorship process. The Director of Education is responsible for this policy with the support of the Partnership Development 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

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.

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

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 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 Partnership Development Department.
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@tcdsb.org.
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 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.
8. 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.



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

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

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

Sponsorships

12. 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.

13. 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.

14. 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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15. The principal shall determine the suitability of sponsorships in accordance with TCDSB Operational Procedures, Determining Whether to Have a Sponsorship - The Sponsorship Process.

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

17. 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.