



Fundraising procedure

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Audience

- Parents and Citizens' (P&C) Associations
- State schools and departmental staff engaged in fundraising

Purpose

This procedure outlines the responsibilities and processes relating to fundraising activities across the Department of Education (the department).

Overview

The primary reason for fundraising is to enhance services, facilities and/or resources. Fundraising must have a purpose, for example a school building fund or to support the school's music program, and can only be used for the stated purpose advertised in the fundraising appeal for support. Fundraising can also be undertaken for community or charitable purposes, on behalf of a registered charity, or for private purposes, such as subsidising a school senior formal.

Fundraising activities must be undertaken for a purpose consistent with the ethos, values and objectives of the department. The purpose of a fundraising activity determines who is able to conduct it, including a P&C Association, school, Student Council or other student group or departmental staff.

Fundraising activities must comply with the [Collections Act 1966 \(Qld\)](#) and the [Charitable and Non-Profit Gaming Act 1999 \(Qld\)](#). The Collections Act requires that all fundraising activities for a community or charitable purpose must be sanctioned (authorised) by the [Office of Fair Trading](#). Fundraising for a school is considered a community purpose and is generally undertaken by the school's P&C Association, as this aligns with their objective of school improvement and is automatically deemed to be sanctioned under section 13A of the Collections Act.

The following activities are not considered fundraising and are outside the scope of this procedure:

- Trading activities, such as tuckshops and uniform shops
- [Sponsorships](#) and [Advertising](#)
- Requests to parents for [Voluntary Financial Contributions](#)
- [Donations and bequests](#).

This procedure should be read in conjunction with the [Fundraising guidelines](#), which provide details on types of fundraising, specific requirements related to raffles, online fundraising and alcohol, and accounting requirements.

Responsibilities

P&C Associations

- can conduct fundraising on behalf of the school for which they are formed, as sanctioned under the [Collections Act 1966 \(Qld\)](#)
- must ensure that fundraising conducted on behalf of their school aligns with their objective of school improvement
- may conduct fundraising on behalf of a registered charity, but must be mindful that their main purpose is to support the school
- must conduct fundraising in accordance with the *Collections Act* and the [P&C Accounting Manual](#)
- must develop an annual fundraising calendar in conjunction with the school
- must ensure that fundraising involving gaming complies with the [Charitable and Non-Profit Gaming Act 1999 \(Qld\)](#)
- must comply with all record keeping requirements for each fundraising activity.

Principals

- must work with the school's P&C Association to develop an annual fundraising calendar
- must ensure that fundraising does not unreasonably disrupt service delivery
- must seek a sanction from the [Office of Fair Trading](#) if the fundraising is conducted by the school for the school
- must determine, in conjunction with the group undertaking fundraising, whether other fundraising activities in schools require a sanction
- must check appropriateness of and authorise any fundraising activities that use the school's name or take place on the school grounds.

Student Councils, other student groups and departmental staff

- may fundraise on behalf of external registered charities or, in schools, to offset the general costs of a school activity (such as graduations or camps)
- must seek a sanction from the Office of Fair Trading if fundraising on behalf of an organisation not registered with the [Australian Charities and Not-for-profits Commission](#)
- must consult with the principal to determine whether their fundraising activities require a sanction
- must comply with all record keeping requirements for each fundraising activity.

Process

Step 1. Planning the annual fundraising calendar for schools

- The P&C Association, in consultation with the Principal, develops an annual fundraising calendar for the school that includes:
 - all planned fundraising activities
 - the purpose of each fundraising activity
 - how funds raised will be used.
- Principal ensures that planned fundraising activities do not unreasonably disrupt service delivery.
- Principal confirms the purpose of each fundraising activity, which determines who in the school community is able to conduct it.
- Principal and P&C Association amend the fundraising calendar as required if opportunities for additional fundraising activities arise during the year.

Step 2. Planning fundraising activities

Fundraising for a community and charitable purpose

Fundraising for a community purpose (which includes a school) or a charitable purpose is regulated by the [Collections Act 1966 \(Qld\)](#) and requires a sanction to conduct.

Fundraiser determines whether they are sanctioned to conduct the activity.

- If fundraising for a community or a charitable purpose, other than for a registered charity:
 - for P&C Associations – no further action regarding a sanction is required, as fundraising for community or charitable purposes is automatically sanctioned under the Collections Act, as long as it aligns with the P&C Association's objectives as outlined in the [Education \(General Provisions\) Act 2006 \(Qld\)](#) (Chapter 7 Part 1)
 - for fundraising by the school, Student Councils, other student groups and departmental staff in schools – request the principal to seek a sanction from the [Office of Fair Trading](#) to conduct the fundraising or refer the fundraising opportunity to the P&C Association for their consideration
 - for departmental staff outside of schools such as corporate office staff – seek a sanction from the [Office of Fair Trading](#) to conduct the fundraising.
- If fundraising for a registered charity, the fundraiser:
 - searches the [Australian Charities and Not-for-profits Commission](#) website to confirm that the charity is registered to fundraise in Queensland
 - seeks authority from the charity (via their website or direct contact) to conduct a fundraising activity or to participate in an event organised by the charity, as these activities use the charity's sanction
 - confirms with the charity any special requirements, including how money is to be transferred after the activity has been conducted.

If fundraising in a school, the fundraiser must obtain approval from the principal prior to holding the fundraising activity, including permission to hold the activity on the school grounds or to use the school's name.

Fundraising for a private purpose

Fundraising for a private purpose, for example to offset the costs of a school activity such as a graduation or a school camp, is not regulated by the [Collections Act 1966 \(Qld\)](#) and a sanction is generally not required.

Fundraising for a private purpose can be conducted by P&C Associations, a school, Student Councils, other student groups and departmental staff in or outside of schools.

- If fundraising in a school:
 - fundraiser seeks approval from the principal to hold the fundraising activity
 - principal seeks advice from the [Office of Fair Trading](#) on behalf of the fundraiser if there are any concerns regarding whether a sanction is required or whether the fundraising complies with legislation
 - principal approves the fundraising activity, including providing permission to hold the activity on the school grounds or to use the school's name.
- If fundraising in a school is being undertaken by the Student Council, other student groups or departmental staff, principal informs the P&C Association of the activity as a courtesy.

Step 3. Conducting the fundraising activity

- Fundraiser ensures public communications relating to the fundraising appeal for support clearly explain the purpose of the activity, how it will be conducted and how and where the fundraising proceeds will be allocated.
- Fundraiser ensures that fundraising activity complies with the relevant legislation, all applicable Government and departmental policies and procedures, the department's [Fundraising guidelines](#), and any other local requirements, including ensuring that:
 - fundraising involving gaming, including raffles, complies with the [Charitable and Non-Profit Gaming Act 1999 \(Qld\)](#)
 - where food and/or drink is involved for fundraising in schools, the requirements of the [Smart Choices Healthy Food and Drink Supply Strategy for Queensland Schools](#) are met
 - fundraising by P&C Associations is not undertaken through product endorsement, such as commission for sales if the purchaser quotes the school or association
 - approvals for and provision of alcohol comply with [Office of Liquor and Gaming](#) requirements and be authorised in line with the Approval for purchase and use of alcohol (DoE employees only)
 - risks relating to online fundraising, including crowdfunding, have been considered
 - council or shopping centre approvals are sought if relevant.
- Fundraiser conducts the activity.

Step 4. Finalising the fundraising activity

- Fundraiser maintains records of the fundraising activity (in line with departmental record keeping requirements and the P&C Accounting Manual), including where relevant:

- the purpose of the fundraising activity
- the full name and address of the fundraising promoter, the person making the appeal for support, as defined in the [Collections Act 1966 \(Qld\)](#), including their authority for acting as promoter
- all income and expenditure, and funds raised by the fundraising activity, and how those funds are used
- a copy of any audit report generated
- any other relevant financial records or related correspondence.
- P&C Associations refer to the [P&C Accounting Manual](#) for detailed information on relevant process requirements for functions such as receipting, account keeping and record retention.
- Fundraiser banks funds raised by the fundraising activity as soon as practicable:
 - for P&C Associations, deposit in the P&C Associations bank account and:
 - transfer to the school in the form of a donation, for fundraising on behalf of the school
 - transfer to the relevant recipient, for fundraising for other purposes
 - for Student Councils, other student groups and departmental staff, transfer funds raised directly to the relevant recipient or deposit in the school account for transfer to the recipient
 - for departmental staff outside of schools, transfer funds raised directly to the relevant recipient.

Definitions

Term	Definition
Appeal for support	Any means of invitation to the public which is designed to obtain money or other articles for a stated purpose. The invitation can be expressed or implied and made either verbally, in writing, by conduct or by advertisement.
Charitable purpose	Supplying help, aid, relief, support, education, instruction, care, housing or other assistance to any persons in distress. Includes aiding in any manner a hospital, ambulance or nursing service in Queensland and supporting a registered charity.
Community purpose	Any purpose which promotes or is directed to the general welfare of the public at large or in a particular locality; including the construction, provision, maintenance or repair of buildings, works, parks, recreation grounds, other places (or of amenities therein) used or enjoyed by members of the public. Fundraising for a school is considered a <i>community purpose</i> under the Collections Act 1966 (Qld) .
Fundraising	The process of gathering voluntary contributions of money or other resources by requesting donations from individuals, businesses, charitable foundations, or governmental agencies.
Fundraiser	The person or persons conducting the fundraising, for example a P&C Association, a school (represented by the principal), a Student Council or other student group or departmental staff. See also Promoter.

Term	Definition
Gaming	<p>A game, scheme or arrangement offering prizes, whether or not tickets are sold or distributed, in which the winners are decided:</p> <ul style="list-style-type: none"> • entirely or partly by chance or • by a competition or other activity having an outcome depending on chance e.g. a guessing competition. <p>Examples include raffles, sweeps, football doubles, cent auctions, lucky door prizes, an art union, a promotional game, bingo, lucky envelopes, silver circles, chocolate wheels etc.</p>
Parents & Citizens' (P&C) Association	<p>A P&C Association is a Statutory Body established under State legislation and considered a Government entity. As a Government entity, Queensland State school P&Cs cannot register as a charity with the Australian Charities and Not-for-profits Commission.</p>
Private purpose	<p>A purpose not considered to be “charitable” or “community”, as defined by the Collections Act 1966 (Qld), such as graduations and school camps.</p>
Product endorsement	<p>Activities that could create a public perception that a school, other departmental unit or staff member is promoting or recommending an external organisation.</p> <p>For example, endorsement includes schools sending a letter to parents recommending or promoting a company’s products or services.</p> <p>Contact Strategic Communication and Engagement for further advice.</p>
Promoter	<p>In relation to an appeal for support for any purpose, the person or persons making the fundraising appeal for support. In schools this is usually the principal. See also Fundraiser.</p>
Registered charity	<p>The Charities Act 2013 (Cwth) states that to be recognised as a charity, an organisation must:</p> <ul style="list-style-type: none"> • be not-for-profit • have only charitable purposes that are for the public benefit • not have a disqualifying purpose • not be an individual, a political party or a government entity. <p>A “registered charity” makes application to the Australian Charities and Not-for-profits Commission (ACNC) and must meet a number of obligations (financial, reporting and other) to maintain their registration.</p> <p>The ACNC maintains a Charity Register which contains detailed information on each charity, including a list of locations of where they can operate e.g. Australia wide, Queensland only etc.</p>

Term	Definition
Sanction	A permit to fundraise issued by the Office of Fair Trading.

Legislation

- [Charitable and Non-Profit Gaming Act 1999 \(Qld\)](#)
- [Charities Act 2013 \(Cwth\)](#)
- [Collections Act 1966 \(Qld\)](#) (Part 3)
- [Education \(General Provisions\) Act 2006 \(Qld\)](#) (Chapter 7)

Delegations/Authorisations

- Nil

Policies and procedures in this group

- Nil

Supporting information for this procedure

- [Fundraising guidelines](#)

Other resources

- [Parents and Citizens' Associations procedure](#)
- [Advertising procedure](#)
- [Sponsorship procedure](#)
- [The Office of Fair Trading](#)
- [Managing conflicts of interest](#) (DoE employees only)
- [OneSchool Finance accounts receivable](#) (DoE employees only)
- [Receipting](#) (DoE employees only)
- [Securing and Managing Physical Cash](#) (DoE employees only)
- [Deductible Gift Recipient Funds](#) (DoE employees only)
- [P&C Accounting Manual](#)
- [Qld Government General Retention and Disposal Schedule](#)
- [Taxation](#) (DoE employees only)

Contact

For further information, please contact: financialpolicy.finance@qed.qld.gov.au

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24/01/2025

Superseded versions

Previous seven years shown. Minor version updates not included.

1.0 Fundraising policy

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