

Fundraising guidelines

These guidelines should be read in conjunction with the [Fundraising procedure](https://ppr.qed.qld.gov.au/pp/fundraising-procedure). They contain additional information on the following fundraising topics:

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| Fundraising for a community or charitable purpose | Raffles |
| Fundraising on behalf of a registered charity | Alcohol at fundraising events/used as a raffle prize |
| Fundraising for a private purpose | Accounting requirements for an Appeal for Support |
| Crowdfunding/On-line fundraising |  |

School communities may fundraise for:

* A community or charitable purpose:
	+ to enhance services, facilities and/or resources
	+ to contribute to external registered charities; and/or
	+ to raise funds for a specific community or charitable cause.
* A private purpose such as to offset the cost of optional activities such as sporting events, camps, excursions, and social functions for students and/or staff.

P&C Associations conduct the bulk of fundraising for schools as their activities are specifically sanctioned (authorised) under Section 13A of the [*Collections Act 1966* (Qld)](https://www.legislation.qld.gov.au/view/html/inforce/current/act-1966-007).

The purpose of a fundraising activity determines who in the school community is able to conduct it.

Fundraising for a community and/or charitable purpose:

Generally, P&C Associations conduct fundraising activities that support and improve the school, its programs, facilities and resources, as an automatic sanction is provided for fundraising events that align with these P&C objectives.

Another reason P&Cs conduct the majority of school fundraising activity is that it falls within the definition of a “community” and/or “charitable” purpose, as defined by the *Collections Act 1966* (Qld). If a school wants to conduct fundraising in its own name for these purposes, they must apply for a sanction from the Office of Fair Trading first.

If there is doubt around the fundraising purpose, the Office of Fair Trading can be contacted for advice by phoning 13 74 68 or emailing BrisbaneOFT@justice.qld.gov.au.

[Office of Fair Trading - Application for Sanction form](https://www.publications.qld.gov.au/dataset/708decfd-ba79-4a78-bbb5-fae6f9a5ffda/resource/846db3d9-be92-4c0c-add6-bdbb5494aec5)

Fundraising on behalf of a registered charity:

If the school community is raising funds on behalf of a charity (e.g. Day for Daniel), the appeal for support must be sanctioned by the charity itself. Many charities have information on their websites explaining how people can fundraise on their behalf. Otherwise, the school should contact the charity directly to determine how to proceed.

The school should also search the [Australian Charities and Not-for-profits Commission (ACNC) website](https://www.acnc.gov.au/charity) to check that the charity is legitimate and registered to fundraise in Queensland.

A P&C can undertake fundraising on behalf of external charities, and/or raise funds for a specific charitable cause (e.g. Red Cross), but must be mindful that their main purpose is to facilitate the development and further improvement of the school.

Fundraising for a private purpose:

Fundraising activity for a private purpose is not regulated by the *Collections* *Act 1966* (Qld) and a sanction is generally not required. A private purpose is one that is not a community and/or charitable purpose as defined by the *Collections* *Act 1966* (Qld).

It can be conducted by the P&C Association, the school, Student Council, other student groups and/or departmental staff. However, principal approval is still required if fundraising activities of this nature are occurring on the school site or using the school’s name.

Common examples of a private purpose include subsidising the general costs of a school activity such as graduations, camps and other excursions; purchasing new instruments for the music program, making props and costumes for the school musical etc.

School staff will still have a role to play in Student Council and other student group fundraising as proceeds will need to be deposited into the school bank account.

As a courtesy, the P&C Association should be informed when the school and/or students are conducting a fundraising activity.

On-line fundraising/crowdfunding:

As with any other form of fundraising, the purpose of a fundraising activity determines who in the school community is able to conduct it.

There are two forms of fundraising that meet the definition of “crowdfunding”:

* Offline – which includes door-to-door appeals and street collections.
* On-line – which includes the creation of personal fundraising pages on GoFundMe, Facebook etc or engaging a crowdfunding provider with charity status (e.g. SchoolsPlus) to promote a fundraising campaign on their platform.

School/school staff/other members of the school community **must not** set up an on-line fundraising page in the name of the school unless the fundraising is for a private purpose and the principal has approved it.

P&C Associations may use a 3rd party collection agency to collect money on their behalf, but must follow Queensland Government and departmental procurement policies and practices in selecting the agency. Further details can be found in the [P&C Accounting Manual](https://education.qld.gov.au/parents-and-carers/parent-participation/p-and-c/accounting-manual).

From a donor’s perspective, they may receive a tax benefit where the 3rd party collection agency is a registered charity, however amounts credited to GoFundMe pages or Facebook fundraisers are not tax deductible.

There are greater risks associated with on-line fundraising that require proper assessment to eliminate or minimise.

These include:

* Non-compliance with information privacy and security requirements
* Linking bank accounts to overseas service providers
* Security of funds transfer
* Delays in transfer of funds
* Appropriate accounting and reporting for funds collected
* Imposition of various fees – e.g. platform set-up fees, administration fees (often 5% to 10%) and individual transaction fees
* Lack of visibility surrounding source of funds
* Potential for 3rd party registered charity provider to allocate a portion of donated funds to other campaigns.

Raffles:

Raffles are a common method of fundraising undertaken in school communities.

There are a number of rules that apply to running raffles and other games of chance and these activities are regulated by the Office of Liquor and Gaming in Queensland. Associations/individuals conducting these activities should familiarise themselves with the provisions of the [*Charitable and Non-Profit Gaming Act 1999* (Qld)](https://www.legislation.qld.gov.au/view/html/inforce/current/act-1999-026) together with the [Charitable and Non-Profit Gaming Regulation 1999](https://www.legislation.qld.gov.au/view/html/inforce/current/sl-1999-0283) and the [Charitable and Non-Profit Gaming Rule 2010](https://www.publications.qld.gov.au/dataset/gaming-rules/resource/d9ea3957-4d92-4a57-8966-298a7a50ad84).

The Office of Liquor and Gaming categorises raffles and other games of chance as follows:

* Category 1 games – up to $2,000 total ticket sales
* Category 2 games – gross proceeds more than $2,000 but not more than $50,000 (total ticket sales)
* Category 3 games – gross proceeds more than $50,000 (total ticket sales)

Different rules and requirements apply to each category.

For the purposes of the [*Charitable and Non-Profit Gaming Act 1999* (Qld)](https://www.legislation.qld.gov.au/view/html/inforce/current/act-1999-026), activities such as small raffles (e.g. meat trays, grocery hampers etc.), chocolate wheels (at a school fete), cent auctions, lucky door prizes and guessing game competitions etc. all meet the definition of an “art union”. A school **cannot** conduct an art union, sweep, bingo etc. in its own name.

A P&C Association is eligible to conduct Category 1 and Category 2 games (including art unions). They do not require a licence or special permit. This is another reason why they conduct the bulk of fundraising in schools.

It is also possible for other organised and structured groups of 4 or more people in the school (such as the Student Council and staff social club) to conduct a raffle or other Category 1 game.

All game operators need to follow the legislative requirements for conducting a game. Some of the more relevant information to consider includes:

* Value of prizes
* Prohibited prizes
* Drawing of prizes
* Participation by minors
* Ticketing requirements
* Keeping accounting records

Alcohol used as a raffle prize

For a game, other than a promotional game, alcohol must not be offered as a prize unless the alcohol has a retail value of $1,000 or less. This rule applies to both Category 1 and Category 2 games.

An association or individual involved in the conduct of a Category 1 or Category 2 “art union” must not sell a ticket to a minor if a prize includes liquor or gaming products.

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Further detailed information can be found in the following publications:

[Office of Liquor and Gaming Regulation – Guide to Category 1 games](https://www.publications.qld.gov.au/dataset/charitable-and-non-profit-gaming-forms-and-resources/resource/6d34128b-22ed-47b1-be76-d16c739d10e3?truncate=30&inner_span=True)

[Office of Liquor and Gaming Regulation – Guide to Category 2 games](https://www.publications.qld.gov.au/dataset/charitable-and-non-profit-gaming-forms-and-resources/resource/88a19632-e081-4bac-ac6f-13a2e0b71826?truncate=30&inner_span=True)

[Office of Liquor and Gaming Regulation - Guide to Category 3 games](https://www.publications.qld.gov.au/dataset/charitable-and-non-profit-gaming-forms-and-resources/resource/ca7280c4-56a9-4435-8422-ff7c92830825?truncate=30&inner_span=True)

Alcohol at fundraising events:

For a P&C run fundraising event (e.g. fete):

* Purchase of liquor must be approved at a P&C meeting as per normal expenditure practice.
* Facility [Hire agreement](https://ppr.qed.qld.gov.au/pp/community-use-of-state-school-facilities-procedure) form completed and authorised by school principal (if not already completed as part of an annual process with the school). As part of this process, seek principal approval for the consumption, supply or sale of liquor on the premises.
* Community Liquor Permit requirements must be assessed and followed (although generally not required).
* Complete P&C insurer’s Activity Declaration Form and submit to the insurer.

Refer to the following resources for more information:

[Approval for purchase and use of alcohol](https://intranet.qed.qld.gov.au/Services/Finance/expenditure/expensetypes/Pages/purchaseofalcohol.aspx) (DoE employees only)

[Overview of changes to community liquor permits in Queensland](https://pandcsqld.com.au/members/documents/2017/08/amendments-to-the-liquor-act-information-for-pcs.pdf) (P&Cs Qld website)

[Community Liquor Permit - Queensland](https://ablis.business.gov.au/service/queensland/community-liquor-permit/35388) (Office of Liquor and Gaming website)

[Non-profit fundraising events: Alcohol, safety and event management](https://www.publications.qld.gov.au/dataset/charitable-and-non-profit-gaming-forms-and-resources/resource/c4034e5e-5364-49b3-ac6f-739d669cb605) (Office of Liquor and Gaming website)

For a school run event:

* The Director General is the only officer who can authorise the purchase of alcohol for official school functions and events (including fundraising). A briefing note is required to seek prior approval for any purchase.
* Liquor licensing requirements must be assessed and followed.

Refer to the following resources for more information:

[Approval for purchase and use of alcohol](https://intranet.qed.qld.gov.au/Services/Finance/expenditure/expensetypes/Pages/purchaseofalcohol.aspx) (DoE employees only)

[Liquor and wine licence and permit applications](https://www.business.qld.gov.au/industries/hospitality-tourism-sport/liquor-gaming/liquor/licensing/applications) (Office of Liquor and Gaming website)

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| Accounting requirements for an Appeal for Support:For each appeal for support, the promoter must keep a record of:* The purpose for which the appeal was made
* The full name and address of the promoter and the promoter’s authority to act as such
* An accurate statement showing full details of all income and expenditure associated with the appeal and of the money and property raised by or resulting from the appeal and of the disposal of all such money and property
* The audit report or a copy of the audit report in relation to the appeal
* Other records that may be required e.g.
	+ Receipt books/receipts
	+ Orders for goods
	+ Cash book
	+ Cheque butts/cancelled cheques
	+ Other payment records
	+ Petty cash records
	+ General correspondence

Amounts collected from an appeal for support must, as soon as practicable, be deposited to a bank account at a financial institution in the name of the charity or association making the appeal (e.g. the P&C Association) or the stated beneficiary of a sanctioned appeal (e.g. Starlight Foundation - where the proceeds of a Free Dress Day are being donated to a registered charity). |