

Gifts/volunteer incentives/donations

P&C ASSOCIATIONS CANNOT USE THEIR FUNDS TO PURCHASE OR PROVIDE GIFTS.

All money raised by the P&C Association is to enhance the educational opportunities of current students. Only in exceptional circumstances (defined as an event occurring once in a generation that can't be predicted) should funds be used for purchasing gifts, dinners and wreaths or similar.

P&C funds must not be used to purchase gifts, wreaths for funerals, or to provide entertainment for retirements, farewells, etc. Specific collections may be run for such events and individuals approached for personal contributions to those collections.

Low-value mementos such as key rings, coasters, spoons, and mugs may be appropriate gifts on some occasions such as for official guests and speakers at school functions (from the *Accounting Manual for P&C Associations*, page 86).

Honorariums

P&C Executives hold office in an honorary capacity. Honorariums cannot be paid to executive officers.

Discounts

P&C Associations are not able to offer executives and/or volunteers discounted or free entry into P&C/school events. Parents are expected to pay entry/participation fees to events such as a school dance for their students.

P&C Associations cannot use funds for a staff Christmas function. This should be a user pays event.

P&C Associations may put on a low value event for volunteers.

P&Cs cannot provide incentives for volunteers/staff

P&Cs can provide low-value items (e.g. a coffee voucher) but they cannot use a scheme where people volunteer for a reward. This includes people being rewarded by discounts on excursions, trips, uniforms and so on if they volunteer to assist the P&C to fundraise, or volunteer within the school or P&C.

Examples of incentives that **cannot** be provided:

- If I volunteer to assist with the sausage sizzles for the German trip, I will get a discount on the cost of the trip.
- If I work in the tuckshop/uniform shop for xx hours I will get a free uniform shirt.
- If I volunteer do I get a discount or free entry fees for my children or myself to P&C events e.g. school dance

Profit sharing

P&C Associations cannot profit share. Employees are paid wages, not a share of the profits. Profit sharing takes away from the basic function of the P&C, which is to provide support to the students of the school.

Donating P&C funds to charity organisations

Under Section 121 (1)(e) of the Education (General Provisions) Act 2009 a P&C may donate P&C funds to a charitable organisation where it is for the benefit of the students at the school to do so, provided the donation of money does not prohibit the P&C from meeting their own financial obligations.

Donating general funds to a charitable organisation is different to fundraising for the purpose of donating to a charitable organisation. For example, the P&C holds a fete to bolster their funds and later decides to donate some of the proceeds to a charitable organisation that provides assistance to all students of their school. The fete is fundraising for a general purpose, as opposed to holding a car wash to benefit the Red Cross, which will have to be sanctioned by the Red Cross.

Schools and student councils CAN collect money for registered charities.

Receiving gifts

Gifts from suppliers should not be encouraged and if given must be reported to the P&C Association and recorded on a P&C Gift Register.

Gifts of money to individuals must always be refused.

Donations to the P&C Association (especially cash) should be receipted by the P&C Treasurer. Gifts must be recorded on a P&C Gift Register.

Many business operations (e.g. tuckshop or uniform shop) are offered gifts and incentives throughout the year. These are often received by the convenor, but it is important to note that these are **not personal gifts to the convenor**. Any gifts given to a convenor must be reported in the convenor's report and all items received should be recorded on the P&C Gift Register. Many of these items could be used for raffles etc. The decision on how they will be used needs to be made by the P&C as a group, not by the employees of the association.

Details of gifts valued at more than \$150 must be provided to the school for reporting purposes.