



Mountain Creek State High School

Application for P & C Fundraising Activity

Note: This application MUST be submitted at a P & C Meeting and endorsed before commencement of the fundraising activity.

Nominated Activity			
Organiser		Date/s	
Delegates who will be involved in the activity:			
Type of Activity(see below):			
Is this a raffle? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, how many ticket books will be required? (50 tickets per book)			
Please note: a reconciliation of ticket books must be conducted for audit purposes – obtain example of reconciliation sheet from the P & C Treasurer.			
Will liquor be served? <input type="checkbox"/> Yes <input type="checkbox"/> No Amount required: \$			
If Yes, details of alcohol to be sold or consumed:			
Is this activity subject to GST? <input type="checkbox"/> Yes <input type="checkbox"/> No Input taxed? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Do you require P & C Funds prior to the event? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If Yes, description of funds required, reason and denominations:			
Date required by:			
Endorsed by Principal: _____		Date: ___/___/___	
Darrin Edwards			
Endorsed at P & C Meeting dated:		___/___/___	

Types of Activities

Many of the fundraising activities conducted in schools and for schools (such as holding school fetes or running lamington drives) will generally be operated by Parents and Citizens Associations (P&Cs), who are deemed to be registered charities. In these circumstances, the P&C is responsible for ensuring compliance with the Collections Act.

What types of fundraising activities or events can the school conduct?

School fundraising activities or events can be input taxed and include:

- **Type 1:** a fete, ball, gala show, dinner, performance or similar event .
- **Type 2:** an event where all goods are sold for \$20 or less, where selling such goods is not a normal part of your business (except where the event involves the sale of alcohol or tobacco).
- **Type 3:** an event that has been approved by the Australia Tax Office as a fundraising event.

When you make an input taxed sale, you do not have to pay GST on the price you charge for it. However, you cannot claim a GST credit for the GST in anything that you purchase that relates to making the sale.

If you choose to have sales in connection with a fundraising event treated as input taxed, you must keep a record of this choice in the School Input-taxed Register.



If you hold the same type of fundraising event more than 15 times in a year, you cannot treat the sales made in connection with any of the events as input taxed.



The healthy school foods policy must apply. Two red days per term (each chocolate drive equals one red day per term).

What types of fundraising activities or events can the school not conduct?

It is illegal to conduct games of bingo, the running of raffles, art unions, chocolate wheels, etc., in the name of the school - such activities must be conducted through the P&C Association.