Rationale:
The purpose of this policy is to establish the framework and guidelines within the Maryborough Education Centre (MEC) for the alliance of the MEC and the nominated business or organisation through a donation or sponsorship.

It is recognised that related alliances can provide important financial and marketing support to potential partners of the MEC while at the same time generating additional revenue avenues to support the MEC.

Goals:
- To promote and manage the development of mutually rewarding financial partnerships that strengthens both parties.
- To clearly define the difference between sponsorships and donations.

Guidelines:
Definitions:
Donation – A donation in the form of a payment, in cash or in kind is not subject to GST as long as it is made unconditionally, i.e. as long as no benefits or rights flow as a result of the payment and there is no requirement to provide any goods or services in return for the donation or use the donation for a particular purpose.

- The key determinant in whether a donation is taxable is whether there are any conditions attached to the donation i.e. whether the donor is receiving any benefits or rights in return for the donation or whether the donor stipulates how the donation is to be spent.

- If the donation is conditional it will be treated as a sponsorship GST will apply and the school will need to follow the sponsorship guidelines below.

Sponsorship – sponsorships are taxable as they are generally a consideration for a supply. Sponsorships can be an important financial issue in entities and the nature of the sponsorship can vary significantly. As in the case of donations, the key point is the obligation behind the sponsorship arrangement. Sponsorship fees are typically payment for services e.g. advertising, and will therefore be subject to GST where the sponsored school is registered.

This policy does not impose or imply conditions that would limit, or appear to limit MEC’ ability to use such donations and sponsorships in its best interests. At all times the following must apply;

- The image and reputation of MEC is to be foremost protected;
- The donation or sponsorship is not to vilify, discriminate and/or offend a person/s, section of the community, race, ethnicity, nationality, gender, age, orientation, religion, disability and/or belief in a direct or indirect manner;
- Considered to be misleading or deceptive or is considered to engage in such conduct;
- Does not promote gambling, the sale, supply and/or use of tobacco and alcohol products;
- Ensure appropriate risk management and compliance;
- Persons aligned to MEC are not to benefit personally from any such arrangement or agreement;
- Ongoing monitoring of any such arrangement or agreement is to be undertaken to ensure the image and reputation of the MEC is to be foremost protected;
- The advice of an external party toward donations and sponsorship must be done so in writing to the MEC outlining the following;
- The name, address and business details of the donor or sponsor;
- Subject matter and format;
- Duration of financial or in-kind support;
- Monetary amount and payment terms if applicable;
- MEC must respond in writing acknowledging receipt of donation or sponsorship and whether or not acceptance has been meet in accordance to the above principles. This will include;
- The contribution of monies or in-kind contribution;
- How the donation or sponsorship will be acknowledged and the duration of such;
- The organisation paying the sponsorship fee will be entitled to an input tax credit of 1/11th of the payment if it is registered. If there is no obligation or consideration existing, or the sponsored school is not registered, no GST is payable.

The attached pages indicate the cost for various sponsorships or advertisements including signage where appropriate. These costs are to be reviewed annually as part of the policy review process.

This policy will be reviewed as part of the school's annual review cycle.

This policy was last ratified by School Council on Wednesday 27th February 2019

Signed:

[Signature]

Paul Rumpff
School Council President
<table>
<thead>
<tr>
<th>Item</th>
<th>Size</th>
<th>Rate</th>
<th>Regularity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Newsletter</td>
<td>Business Card</td>
<td>$100.00</td>
<td>Every edition for 6 months</td>
</tr>
<tr>
<td>Business Card</td>
<td>Business Card</td>
<td>$150.00</td>
<td>Every edition for school year</td>
</tr>
<tr>
<td>Business Card</td>
<td>Business Card</td>
<td>$20.00</td>
<td>Once only</td>
</tr>
<tr>
<td>½ page</td>
<td>½ page</td>
<td>$100.00</td>
<td>Once only</td>
</tr>
<tr>
<td>Signage for main oval</td>
<td>TBC</td>
<td>$200.00 first year (plus sign production at their own expense) $150.00 per year thereafter Additional information; Vandalism Maintenance Replacement of sign Location of signage</td>
<td>As long as payment is paid annually</td>
</tr>
<tr>
<td>Mecazine as attached page indicates</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Business Card size advertisement
16 spaces available (8 per page, front and back of a page)
Cost: $100

1/4 page advertisement
Strategic sponsorship, linking business with a relevant event
Cost: $300

1/8 page advertisement
Strategic sponsorship, linking business with a relevant event
Cost: $175

Whole page advertisement
2 pages available (front and back of a page)
Cost: $1,000
Date: ____________________

Business Trading Details: _______________________________________

Contact Details: _________________________________________________

Is This Is Donation ☐ Or Sponsorship ☐:

GST For Sponsorship Included ☐ Or Excluded ☐:

Donation or sponsorship value: _________________________________

Funds to be used for:

_________________________________________________________________
_________________________________________________________________
_________________________________________________________________
_________________________________________________________________
_________________________________________________________________
_________________________________________________________________
_________________________________________________________________
_________________________________________________________________