

Parents and Citizens' (P&C) Associations – Donations to other P&Cs and state schools

A P&C Association may assist other P&Cs or state schools (including environmental and outdoor education centres) affected by an adverse event to support schools and communities in times of crisis¹.

What is considered an 'adverse event'?

An 'adverse event' includes a natural disaster such as flooding, storms, or bush fires; an accident; or a deliberate act.

What types of assistance can a P&C Association provide?

Associations may provide donations in the form of financial assistance, support services, or other resources such as uniforms, stationery, books, and equipment to help the impacted school resume and support student learning and engagement following an adverse event.

What is considered a donation?

To be recognised as a donation, it must be a voluntary contribution i.e. there must be no obligation for the donor to make the offer and the donor must not receive any material benefit. This does not include recognition for making the donation.

Do P&C Associations need to document the donation?

Yes. As outlined in Section 23.7.1 of the [P&C Association Model Constitution](#), any expenditure requires prior approval of the P&C Association, unless it is an urgent matter.

Donations are not considered an urgent matter. Records should include the P&C resolution approving the donation, any correspondence or request received, and confirmation of how and when the funds or goods will be provided. These documents must be retained for audit purposes.

Is GST applied to the donation?

No, GST is not applied to donations. Donations are not reported on the P&C Associations' Business Activity Statement (BAS).

Are invoices issued for donations?

No. An invoice or tax invoice are not issued for donations. The receiving school or P&C Association may issue a receipt for record keeping purposes.

Can P&C Associations claim tax deductions for donations?

No. The only tax-deductible donations are payments made into a school's registered deductible gift recipient (DGR) fund such as a school building fund, for which the school issues a tax-deductible receipt.

If the school operates a DGR fund, and the P&C Association chooses to make direct donations through that fund, they must ensure the purpose of the donation aligns with the fund's approved use.

How does the P&C Association process the issuance or receiving of a donation?

The donation is recorded in the P&C Association's financial business system, and the donation is minuted at the next P&C Association General Meeting. The method of recording the donation may vary depending on the type of donation, (e.g., monetary transfer or provision of goods/items). The receiving school or P&C Association may issue a receipt for record keeping purposes.

Further information

P&C Associations may seek further support and information on donations from the Department of Education's [P&C Association Accounting Manual](#), and [Fundraising](#) and [Donations and bequests](#) procedures, or from [P&Cs Qld](#).

¹ Education (General Provisions) Amendment Act 2025