**Alfords Point Parents and Citizens Association**

**Procedures Manual**

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# WHAT IS A P&C ASSOCIATION?

A Parents and Citizens (P&C) Association is a school based organisation consisting of parents, teachers and citizens residing within the school drawing enrolment area.

The *Education Act 1990* states that P&C Associations are established to:

* Promote the interest of the school by bringing parents, citizens, students and teaching staff into close co-operation;
* Assist in providing facilities and equipment for the school and promoting the recreation and welfare of the students at the school;
* Encourage parent and community participation in curriculum and other education issues in schools;
* Report, when requested by the Minister, on the material requirements of the school and advise on the subject of maintenance of the school, alterations and additions to school facilities and the selection of new sites;
* Assist and co-operate with teaching staff at public functions associated with the school
* Be responsible for the election of parent representatives to any school council constituted at the school in consultation with the principal of the school; and
* Assist in any other matters in which the Minister may seek the co-operation of the association.

The Department of Education and Communities has issued a statement ‘*The Partnership Between School and Established Parent Bodies’* which outlines the proper place of parent organisations in school and places special emphasis on the P&C Association’s role in providing “a forum in which parents can develop their partnership with the school and articulate their aspirations for their children’s education.”

Alfords Point Public School has an active P&C which works in conjunction with the staff of the school to provide additional funding for specialised programs for children at the school. We are also actively involved in the education of our children.

# ORGANISATION OF THE P&C

The P&C is organised by a committee of volunteers. Office bearers are elected at a P&C Association’s annual general meeting (AGM). Only financial P&C members are eligible to stand for positions of the P&C Association.

Office positions within the Alfords Point P&C are: President; two Vice Presidents, Secretary; Treasurer. Additionally, nominees for the positions of Canteen Coordinator, Uniform Coordinator and Fundraising Coordinator are elected at each AGM.

No more than one Officer Role can be held by the same person.

Members of the same family can hold office bearer positions at the same time.

Office bearers can be elected regardless of their place or type of employment except for where they are employed by the P&C Association. Employees of the P&C Association are not permitted to hold an office bearer or executive position within the Association.

If an office bearer position becomes vacant between annual general meetings, the position is to be filled through an election at any general meeting.

Signatories to all P&C financial accounts, including sub‐committees, are the Officers of the P&C Association (President, Secretary and Treasurer).

# OFFICE BEARER POSITION DESCRIPTIONS

## President

The President is responsible for:

* The successful functioning of the P&C Association
* The attainment of the P&C Association’s objectives
* Ensuring that the P&C Association takes part in decision-making processes in the school
* Fostering fair participation of all members and ensuring that all new members are made to feel welcome
* Supporting volunteers
* Consistent adherence to the constitution
* Acting as the P&C Association’s spokesperson when public statements or actions are needed
* Setting up lines of communication with the Principal
* Being signatory on the Association’s bank accounts
* Chairing meetings but, in the absence of the President, one of the Vice-Presidents will chair the meeting or the meeting can elect a chairperson from the members present for that meeting.

The President is entitled to the same voting rights as any member. However, a President, when in the Chair, often abstains from voting in order to preserve the impartiality of the position.

The person chairing a meeting does not have a casting vote in the event of a tied vote. In the event of a tied vote, the motion should be lost.

The President is automatically a member of all P&C sub-committees. The President should be informed of all sub-committee meetings and decisions, this would occur through written report.

The President also has important responsibilities outside of meetings and is looked to as a leader of the parent community. The President does not make unilateral decisions and should be mindful that all public statements accurately represent the views of the Association.

## Secretary

The Secretary is responsible for

* carrying out the administrative tasks related to the decisions of the meetings as resolved.
* prepares, in consultation with the President, all meeting agendas.
* attends every Aassociation meeting and takes notes of the discussions in order to produce a set of Minutes for subsequent distribution to members and for receipt, possible amendment and adoption at the following meeting. (In the absence of the Secretary the meeting should elect a person to take the Minutes, this person should be identified in the Minutes.)
* receiving and tabling all correspondence as well as writing and dispatching outgoing correspondence as resolved/appropriate.
* issuing notices of all meetings
* maintains official records of the P&C Association such as the constitution, by-laws, rules of subcommittees, Incorporation Certificate, ABN details, list of financial (voting) members, Minutes, Attendance book.

P&C Constitution by-laws state that P&C Associations meet on a regular day each month ‘during term time’ at the school. Secretaries may use the P&C newsletter, school newsletter/website, school sign, or other means to promote meetings. Motions on Notice, issues and events to be discussed should be advertised along with names of guest speakers.

An agenda is a list of items of business to be considered at a meeting. An Agenda should include the name of the organisation, the type of meeting (e.g. Annual General Meeting, General or special meeting); where the meeting will be held; the date the meeting will be held and time the meeting will commence. An Agenda will contain the following;

1. Welcome and formal opening of meeting
2. Apologies
3. Minutes of the previous meeting (Receipt/Amendments/Adoption)
4. Business arising from the previous meeting Minutes
5. Correspondence
6. Business arising from the correspondence
7. Reports:
* President’s report
* Treasurer’s report
* Sub-committee reports
* Principal’s report
1. General Business
2. Close

An agenda for Annual General Meetings will be similar to the above with the inclusion of items that only occur at an AGM such as election of Officers and Executive, appointment of the Auditor, membership fees, by-law changes etc.

Minutes are a formal brief summary of proceedings at meetings. Accurate Minutes officially record decisions, resolutions and actions to be taken and by whom. They provide evidence of expenditure authorised, inform members not present at the meeting, provide documentary evidence for audit purposes and provide a permanent record of the P&C Associations’ history.

## Treasurer

Whilst all P&C members must be mindful of complying with financial accountability requirements, this is the Treasurer’s primary responsibility.

The Treasurer

* receives and deposits monies, maintains records of financial transactions, draws cheques and presents accounts.
* presents a report in the form of an income and expenditure statement together with a reconciled bank statement for each and every P&C meeting.
* ensures that all funds held and handled by P&C are properly and openly accounted for. This includes the canteen and any other P&C committees. This does not mean that the Treasurer must undertake the actual bookkeeping themselves but they must ensure that the various sub-committee financial records have been kept to the Treasurer’s satisfaction.
* is a signatory on the P&C accounts and should not delegate this responsibility.

The Treasurer should encourage members to understand the state of the P&C finances.

# FINANCIAL PROCEDURES

**Budget**

A budget is a planning document to estimate the income and expenditure of the organisation for a given period (usually the financial year of the P&C). The budget is a statement of intention rather than of fact and can be altered at any time, with due notice given by way of the Agenda, by majority vote, after its initial ratification at a general or special meeting.

Budget estimates are founded on past economic performance, adjusted to anticipate the probable effect any special projects or one-off events. Once the overall budget has been approved, it is helpful to break the budget estimates with actual income and expenditure levels at regular interval throughout the year. This comparison allows the Treasurer to recommend changes to the budget so that it more accurately reflects the real financial situation of the P&C association. These changes, in turn, allow the association to amend its fundraising or expenditure plans for the year.

*Note:* The P&C Association budget is separate from the school’s budget.

**Surplus funds**

The Treasurer makes recommendations about surplus funds. Surplus funds may be lodged as term deposits with any financial institution that has full trustee status.

**Audit**

The financial accounts of the P&C Association must be submitted to an independent audit each year.

The Treasurer produces a full statement of financial position declaring all funds held in the name of the P&C Association, including those of sub-committees, along with the Secretary who presents the Minute book of the same period to the Auditor. After completion of the audit the financial statements, with all signed certificates appended, are to be presented at the Annual General Meeting for approval and adoption.

*Appointing an auditor*

The auditor is appointed at the P&C Association’s Annual General Meeting.

The auditor does not need to be a qualified professional. The auditor must possess appropriate skills and experience in auditing and financial record management together with an appreciation of the issues of probity as they relate to the role of association auditor. The auditor must not have or appear to have any conflict of interest arising, for example, from a personal or business relationship with an Officer of the association and must be prepared to swear that the records are a true and correct statement of the information provided by the Treasurer.

To meet reporting requirements under their Prescribed Constitution, the Treasurer of incorporated associations should ensure that copies of the audited accounts, signed by the President and Treasurer, are forwarded to the Federation of P&C Associations of NSW within one month of the AGM at which they were presented. By undertaking to send the records to P&C Federation the need for incorporated P&C Associations to publicly record their financial statements is fulfilled.

The Treasurer is responsible for the handing over of all financial records to the incoming Treasurer should the Annual General Meeting result in a new Treasurer being elected.

There are many useful conventions which should be followed when dealing in financial matters and the role of the Treasurer will be made easier if all P&C members appreciate and understand that rules and protocols are to be complied with.

**Accounting procedures**

Mandatory monthly and annual reporting provide a means for assuring the necessary checks and balances are in place and ensuring the P&C is in a sound financial position.

Proper accounting procedures have two purposes:

(i) They prevent loss and fraud. Accounting procedures highlight if the wrong thing is happening and where.

(ii) To protect the P&C Executive. Good accounting of P&C funds ensures financial propriety.

*Cheques*

Never sign blank cheques. Ensure that the P&C Association has resolved to expend the monies before drawing a cheque. No motion, no payment. Do not make cheques out to cash. Ensure all cheques are marked ‘Not Negotiable’ Cheque signatories should sight all supporting documents; ensure they are correctly drawn to the payee and there is agreement between the amount on the invoice and the amount on the cheque before signing cheques. Monitor that payments are approved for appropriate purposes. Two members of the same family should not, as a general rule, act as signatories. Where possible, cheque signatories should not counter-sign a cheque drawn in their favour. The school Principal should not be a signatory to P&C bank accounts. Employees of the association should not be a signatory to the Association or sub-committee bank accounts.

*Payments*

All accounts should be paid by cheque, except for small payments from petty cash. Support all payments with invoices, receipts or dockets. Mark all paid invoices with a “paid” stamp and cheque number.

*Receipts*

Issue receipts in sequential date order as per takings. Ensure two independent people are responsible for collecting and counting money. Likewise, at the end of the collection period, counting should occur in the company of at least two members and the amount verified, in writing, by each member involved in the count. Issue receipts to people responsible for collecting and counting money.

*Banking*

Check that the amount banked corresponds with the receipt totals. Bank money daily or secure in a fireproof safe if you are unable to bank on the day. (Cash may not be insured if you do not make an effort to secure it adequately.)

*Cash books (computerised bookkeeping package or manual)*

Keep cash books up to date. The cash book should be totalled and balanced at the end of each month. Match the sequence of entries in the cash book with the sequence of receipts and cheque payments. Figures must never be erased with white-out. If you make an error in your cash book, receipt book or cheque butts, rule a line through the incorrect figure and write the correct figure next to it.