

Parents performing a vital role in the education of their children!



# Support Guide

For

# P&Cs

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This booklet has been compiled utilising information from the following sources:

**Financial Management Program for Principals**

<https://oneportal.deta.qld.gov.au/Services/Finance/ForSchools/principalsfinancemodule/Yourschool/Pages/PCs.aspx>

**P&C Model Constitution:** <http://www.pandcsqld.com.au/pc-resources/essential-documents/pc-model-constitution/>

**Accounting Manual for P&C Associations:** <http://www.pandcsqld.com.au/pc-resources/essential-documents/pcs-accounting-manual/>

**Education (General Provisions) Act 2006 and Regulations**

<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/E/EducGenPrA06.pdf>

<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/E/EducGenPrR06.pdf>

**Financial and Performance Management Standard 2009**

<http://www.legislation.qld.gov.au/LEGISLTN/CURRENT/F/FinAccPManSt09.pdf>

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(Support Guide for P&C Officers 2014 v1.1)

## Introduction

Joining the P&C Association is a great way to keep informed, to contribute to the quality education of your children and to make new friends. Your contribution can be as large or small as you can manage, but your ongoing support of the P&C Association is invaluable.



Not only will you be supporting the school community but you will be supported by the school community. You can learn new skills, and gain a clear understanding of how the school operates. This is a great opportunity to share in the school's decision-making process and shape the future.

If you are part of your P&C's executive team at your school, it is important to be familiar with the role you have taken on. There is a lot of information and assistance available, but you must know where to look. Sometimes this can be difficult. This booklet aims to give you guidance that will allow you to perform your role in an informed way and to quickly find the information and support you will need. This guide will give you an expanded view of your role. This booklet is a resource tool to be used to enhance the P&C operations within the school community.

The major elements of a school community include:-

- The P&C Association and Members
- The School Principal
- The School Staff
- The Students
- The Parents (including caregivers, guardians, grandparents etc.)
- The wider local community
- Local businesses and organisations

- The work you do is appreciated, needed and fundamental to the development of a successful school community.
- Enjoy every step of your P&C journey and Take the time to celebrate your successes.
- Value everyone's contribution!
- Say "No" if you need to!
- Meet new people and have some fun!

## How can P&Cs Qld help your P&C Association?

P&Cs Qld offers a personalised information service and support to all affiliated P&C Associations, Principals and DETE employees. We provide information of interest to P&C Associations, schools and parents via newsletters:

- A comprehensive and informative website ([www.pandcsqld.com.au](http://www.pandcsqld.com.au)) with an extensive range of resources and information, including fact sheets, essential documents, insurance information and forms, as well as news and upcoming events. You will find a lot of useful information on the website especially on the following pages.
  - ✓ Help page
  - ✓ FAQs
  - ✓ Fact Sheets
  - ✓ Manuals
  - ✓ Guides
  - ✓ Members Area - individual P&C page with log in, workspace and storage capacity. From this area the P&C can use a calendar specific to them, a document storage space, access P&Cs Qld calendars, announcements webinars and other resources.
- Free call number 1800 218 228 and email addresses ([enquiries@pandcsqld.com.au](mailto:enquiries@pandcsqld.com.au)) for those seeking specific information
- Facebook page and Twitter
- Member P&C Associations are given their own log in and workspace through the P&Cs Qld web site. From this area the P&C can use a calendar specific to their Association, a document storage space, access P&Cs Qld calendars, announcements and other resources.
- Parent Talk (printed magazine) issued quarterly and is also available on our website at: <http://www.pandcsqld.com.au/pc-resources/publications/parent-talk/>
- P&C –e P&Cs Qld electronic newsletter - emailed out monthly. You will need to subscribe through the website.



### Webinars

P&Cs Qld provides members with a number of webinars throughout the year on topics such as Executive Roles and AGM Preparation. Members (P&C Executives) are able to register for live webinars or review recorded webinars through the Members' Area of the P&Cs Qld website at their convenience.



### Members Area

P&Cs Qld is proud to offer our members a collaborative resource for communication and storage for your P&C and is accessed through the P&Cs Qld website.

Affiliated P&Cs are given access to the Members' Area of the P&Cs Qld website (SharePoint). P&Cs can upload their own P&C documents such as the constitution, student protection risk management strategy or volunteer policy. (Keeping all documents in one place will help with succession planning.) They can also access key documents and news from P&Cs Qld, view a calendar that includes local skilling and networking events and update executive member contact details.



We strongly encourage you to familiarise yourself with the site's key features.

### P&C Mailing Groups – (Provided by the school)

To assist P&Cs Qld to communicate with their members all schools are allocated three P&C mailing groups:

- P&C: [pandc@schoolname.eq.edu.au](mailto:pandc@schoolname.eq.edu.au)
- P&C President: [pandcpresident@schoolname.eq.edu.au](mailto:pandcpresident@schoolname.eq.edu.au)
- P&C Secretary: [pandcsecretary@schoolname.eq.edu.au](mailto:pandcsecretary@schoolname.eq.edu.au)

The Managed Internet Service (MIS) administrator in each school is responsible for updating these email accounts at the start of each school year and whenever there is a change in the P&C Executive. If you are having trouble accessing the addresses please contact your school Principal.

### ***P&Cs Qld Areas***

Volunteer Area Co-ordinators in 11 geographical zones throughout Queensland offer networking and skilling opportunities for P&C members. Each Area Coordinator offers a support role to P&Cs by providing information and individual assistance, support and guidance, dealing with issues and procedures relevant to P&C operations. They provide P&Cs with the tools to perform their roles effectively. Listings for Area members can be found at:

<http://www.pandcsqld.com.au/area/>

### ***What is a P&C Association?***

A Parents and Citizens' Association (P&C) is a group of community minded people, parents and citizens, who take on a more formal role to assist the school in providing:

- feedback on school policies and activities
- additional resources to be used to enhance student learning
- parents with opportunities to be involved in their child's education.

Research has shown that parent involvement in a child's education makes a significant contribution to the child's success at school

### ***P&C Associations: A vital link within the school community***

The P&C Association provides a vital service to the school community. The valuable role the P&C plays within the school community and the role and of its Executive and members should not be understated. We encourage you to be an active P&C member and member of the school community by understanding the role of the P&C Association, and the information provided in this guide and the other previously mentioned documents. The P&C should be a genuine partner in the school's life, working as one with the school and the wider community to achieve the best possible outcomes for all students of the school.

P&C Associations have two mandatory documents to follow, The P&C Constitution and the Accounting Manual for P&C Associations both provided by The Department of Education, Training and Employment. This support guide is provided by P&Cs Qld as an additional tool. The P&C is a statutory body established under the Education (General Provisions) Act 2006 to provide the necessary link between the parents, caregivers, community member's school and students.

The principal is the site manager and the Minister's representative. The P&C Association is there to work with the principal and the school community in a productive partnership to achieve the best possible outcomes for students of the institution. The principal will ask the P&C Association to endorse various documents during the course of the year. It is **not** the role of the P&C to interfere in the daily running of the school, which is the role of the principal. The principal's supervisor is the DETE Assistant Regional Director.

This guide has been compiled by P&Cs Qld to assist school communities and P&C Association Executive committees to manage their activities efficiently and within current legislative requirements. Along with the information provided in this guide, the P&C Association should keep a copy of their current approved constitution, the Accounting Manual, Operating Guidelines for subcommittees and policies the P&C may have adopted for their own school situation. This then makes one handy reference guide for the P&C Executive and can be passed on from one executive to the next.

P&Cs Qld hopes this guide will reaffirm the things your P&C is doing well and help with areas where your P&C may need assistance. This guide is designed to be a living document. Information provided may change and for this reason we will include links to documents that will be updated when necessary, thus providing you with the most up to date materials available at any given time.



# Queensland P&C Associations and other stakeholders

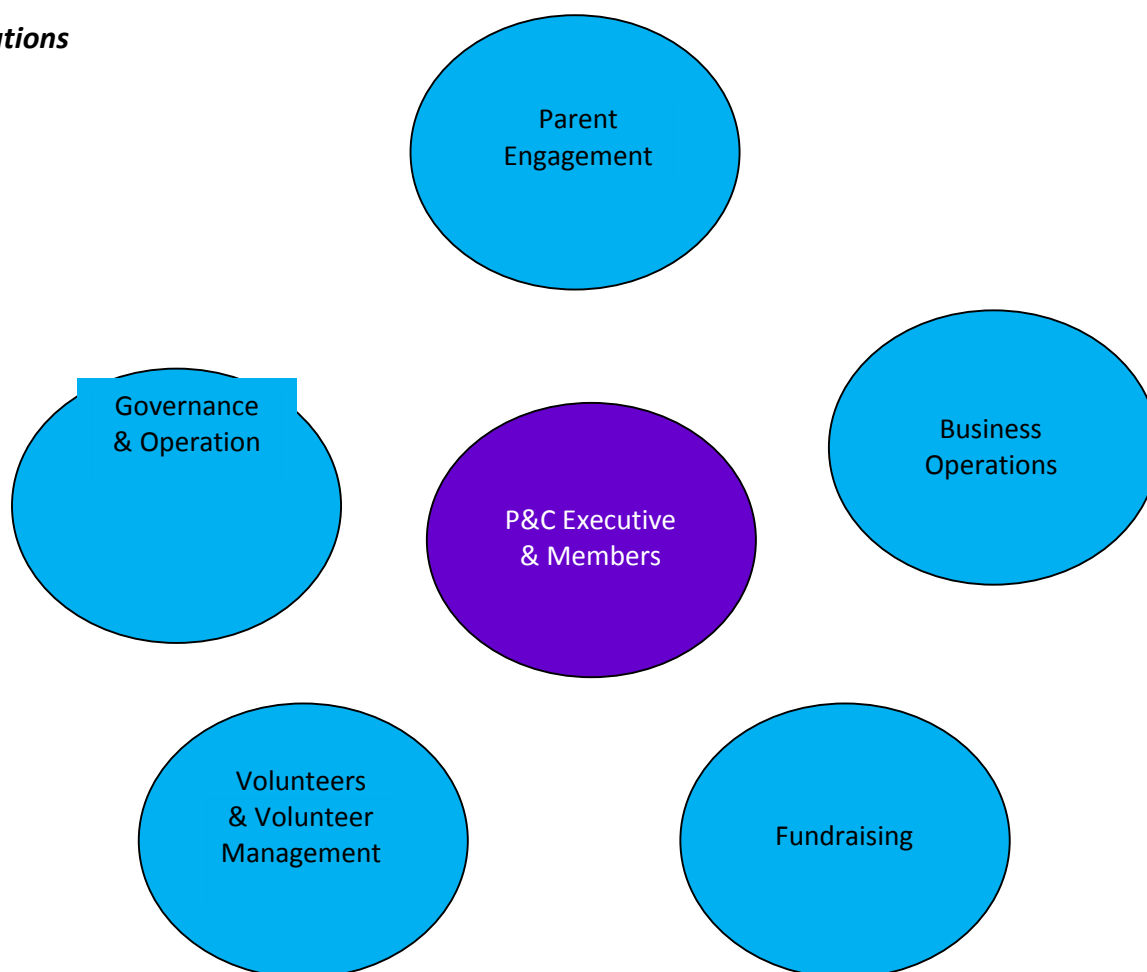
## Roles and Responsibilities



## Roles and Responsibilities

| P&C Associations                                                                                                                                                                                                                                                                                                                                                                                                                   | P&Cs Qld                                                                                                        | Principal                                                                                                                                                                                                                                                                                                                                                                                                              | DETE                                                                                                                                                                                                                                                                                                                                                                                              | All Parties                                                                      |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| <p>Work with the principal and the school community in a productive partnership to achieve the best possible outcomes for students of the institution. P&amp;C provides:</p> <ul style="list-style-type: none"> <li>• feedback on school policies and activities</li> <li>• additional resources to be used to enhance student learning</li> <li>• parents with opportunities to be involved in their child's education</li> </ul> | <p>Supports and advocates for P&amp;Cs to achieve quality educational outcomes in Queensland State Schools.</p> | <p>Acts as the Minister's representative within the P&amp;C to:</p> <ul style="list-style-type: none"> <li>• guide the P&amp;C within your school community</li> <li>• provide leadership to the P&amp;C Executives and ensure accountability processes are in place and are followed</li> <li>• advise, assist and mentor the volunteers holding office to be successful in the performance of their roles</li> </ul> | <p>Regional Office</p> <ul style="list-style-type: none"> <li>• Supports principals in meeting their legislative requirements and provision of leadership to P&amp;Cs.</li> </ul> <p>Central Office</p> <ul style="list-style-type: none"> <li>• Assists regions and state schools in fulfilling their legal requirements regarding P&amp;Cs through policy and resources development.</li> </ul> | <p>To Achieve our goal all stakeholders are required to consult and feedback</p> |

## P&C Operations



# Parent Engagement

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“When parents are involved in their children’s education at home, they do better in school. And when parents are involved in school, children go farther in school and the schools they go to are better” (Henderson & Beria, 1994). International and Australian research continually shows correlations between parent/family engagement in children’s education and schooling.

Indicators such as:

- Improved school readiness
- Higher retention and graduation rates
- Enhanced cognitive development and academic achievement
- Higher motivation and greater ability to self-regulate behaviour
- Better social and relationship skills



Parent and community engagement is embedded within Australia’s and Queensland’s education policies.

“Parents, carers and families are the first and most important influence in a child’s life, instilling the attitudes and values that will support young people to participate in schooling and contribute to broader local and global communities.

Partnerships between students, parents, carers and families, the broader community, business, schools and other education and training providers bring mutual benefits and maximise student engagement and achievement. Partnerships engender support for the development and wellbeing of young people and their families and can provide opportunities for young Australians to connect with their communities, participate in civic life and develop a sense of responsible citizenship.”

A strong and positive relationship between the Principal, and the P&C is very important. A strong relationship is essential and the value of this cannot be underestimated. The success of the P&C is dependent on the relationship that you build together. Involving parents and promoting a positive feeling amongst the community as a whole inevitably leads to a positive school image. It is important that the P&C to connect with their school community in order to be effective representing the school community and in the decisions that they make.

## Parent and community engagement framework

<http://education.qld.gov.au/schools/parent-community-engagement-framework/index.html>

Parents and the broader community play a vital role in supporting successful learning outcomes for our children. This framework is about schools engaging with parents and communities to work together to maximise student learning outcomes. The research tells us that the most meaningful partnerships are those where schools, parents, students and the community work together to focus on student learning. Parent and community engagement that is effectively focused on student learning can deliver powerful outcomes.

This Parent and Community Engagement Framework identifies what schools can do to strengthen learning outcomes for students – through effective partnerships between principals, teachers, students, parents and the community. It sends a call to action to our schools to focus on parent and community engagement as a key part of supporting student learning. Many of our schools have already developed effective strategies to engage with parents and community, however with the overwhelming evidence that parent engagement has a positive effect on student achievement, all state schools are encouraged to strengthen their approaches in this area.

P&C Associations should lead the school community to:-

- Build Relationships
- Consult with school community
- Have honest discussions
- Engage and promote the P&C at every opportunity
- Look beyond the school gates

P&C Associations take on a variety of roles and each P&C Association is different. However, the basic operations are the same. P&C Associations are Statutory Bodies established under the Education (General Provisions) Act 2006. They are governed by The Department of Education, Training and Employment. P&Cs Qld is a peak advisory body that supports State School P&C Associations in their activities. P&Cs Qld works closely with partner organisations and the Department of Education, Training and Employment to achieve the best possible outcomes and support for P&C Associations.

## School Communities

### *The role of the Principal in the P&C*

The primary function of the Principal in the P&C is to provide leadership and accountability and ensure their local P&C is operating effectively and complying with relevant P&C legislation and regulations.



### *The role of the P&C within the school community*

The P&C should be a genuine partner in the school's life, working as one with the school and the wider community to achieve the best possible outcomes for all students of the school.

### *The role of the school, students, staff and parents*

Supporting each other is the best way to provide a quality education for every student within the school.

## Building relationships

The P&C Association should be seen as a partner in the school. It is there to support the school. Working together as one cohesive unit will enable the best possible outcomes to be achieved for the students of the school. Developing strong working relationships will enable the principal to address any issues as they arise. The P&C-school partnership should be built on trust, respect and shared values. It should be an open, two-way relationship with the parents, school staff and Principal all working together to achieve the best outcomes for students. However, boundaries within the roles should be clear at all times. There will be times when identified issues should not be dealt with in a P&C forum. These issues should be tactfully redirected to the school to be dealt with.

- Develop relationships. What you put in, you will get back.
- Value and support all volunteers.
- Work with your school community.
- Communicate effectively.
- Encourage feedback.
- Provide active leadership.
- Create various opportunities for your community to contribute to the school community.
- The P&C is just one forum.

## School Support

The P&C Association should take every opportunity to promote the interests and development of the school. The P&C should work hand in hand with the school to provide a supportive environment for students of the school.

# Governance & Operation

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'Corporate Governance' is a term used to describe the way in which associations conduct their business, understanding all their legal, financial and ethical obligations. As an executive officer of a P&C Association it is important that you understand your role and responsibilities in the governance of the P&C Association.

This includes:

- being aware of the legislative framework that sets out and defines the powers of the Association
- understanding the processes and accountabilities that must be followed when exercising powers of the Association
- having supporting documentation and a paper trail to support any decisions made by the Association.

Officer bearers of a P&C Association are, like their equivalents in other legal structures, placed in a fiduciary relationship, a position of trust within the Association and have a *fiduciary obligation* to act honestly and in the best interests of those they represent.

## ***Functions of the P&C Association (from the P&C Model Constitution Section 3)***

- To foster community interest in educational matters.
- To encourage closer cooperation between the parents of students attending the school, other members of the community, staff and students of the school.
- To provide advice and recommendations to the principal of the school, when asked, on issues and concerns in respect of students and the general operation and management of the school.
- To provide or assist in the provision of financial or other resources or services for the benefit of students of the school.
- To perform any other functions, not inconsistent with the Act, as the Minister may decide.

**All executive committee** members of the association are **all** responsible for ensuring that the association fulfils its legislative requirements. The procedures and processes outlined in this manual will assist P&C Associations to achieve compliance with the applicable Acts, Regulations and policies.

## **Fiduciary obligation**

High Court definition: 'The duty to act with fidelity and trust to one another and to act in good faith for the benefit of others'.

In practical terms this means:

- acting honestly
- acting in the best interests of the persons to whom the fiduciary duty is owed
- avoiding conflicts of interests between fiduciary and personal duties
- accounting for any benefit or gain received arising from the fiduciary relationship

## ***Practical methods can the P&C adopt to ensure governance conditions are met?***

- Ensure financial reporting is accurate and correct processes are adopted
- Read legal documents - do not just sign them
- Never sign blank cheques
- Ensure cheques have a supporting invoice, account and meeting resolution
- Ensure you have good communication with other executive members
- Do not engage in discussions where you may have a financial or personal interest
- Do not promote secret meetings; be open, transparent and accountable
- Always have two or more persons oversee the collection of cash
- Ensure accurate recording of minutes with motions noted in full

- Ensure P&C actions are in line with the P&C Constitution's objectives and functions
- Ensure your P&C abides by your governing legislative requirements, i.e. your P&C Constitution, *Accounting Manual*, Education Act/regulations, etc.
- Ensure thorough and effective handover practices
- Ask questions, seek information and understanding to increase your knowledge base
- Use the reference material as a base on which to establish the financial processes of your P&C.

It is vital for the P&C and the School Principal to have a good working relationship. This will enable the P&C and the School to provide the best possible outcomes for the students of the school. It is important for the P&C to be aware of the role of their role within the school community.

The Principal is the officer accountable for the school and, as such, is responsible for all activities and actions in relation to the school. The Principal is the Minister's representative at the school and has a responsibility to ensure that the P&C is following correct process.

The P&C may provide advice and support in strategic, operational and financial matters to the school Principal. P&C and the school should develop a productive relationship and use Global Budgeting as a tool to achieve the best possible outcomes for students. In most instances within the P&C Constitution the authority of the Chief Executive is delegated to the school Principal.

## Legislation

P&C Associations are **statutory bodies** established under the *Education (General Provisions) Act 2006*. They are governed by that Act, the *Education (General Provisions) Regulation 2006* and are subject to certain requirements under other legislation, including the *Financial Administration and Audit Act 1977* and the *Statutory Bodies Financial Arrangements Act 1982*.

The requirements of various legislation that may impact on P&Cs is provided for in the P&C constitution and the *Accounting Manual for P&Cs* produced by Education Qld to assist P&C Associations observe their legislative responsibilities. Note that not all legislative requirements are dealt with in these documents – e.g. industrial relations, WHS, food hygiene standards etc. As an executive member, you need to be aware of the legislation that governs P&C Associations.

These are:

- Education (General Provisions) Act 2006
- Education (General Provisions) Regulations 2006
- Statutory Bodies Financial Arrangements Act 1982
- Statutory Bodies Financial Arrangements Regulation 1997

The *Education (General Provisions) Act 2006* can be viewed at:

[Education \(General Provisions\) Act 2006](#)

The regulations can be viewed at: [Education \(General Provisions\) Regulation 2006](#)

## Statutory body and incorporation

(Section 19.1 P&C Constitution and P&Cs Qld Incorporation Fact Sheet)

P&C Associations are statutory bodies established and governed by the *Education (General Provisions) Act 2006*. P&C Associations are **NOT INCORPORATED**. They are specifically excluded from incorporating by the *Associations Incorporation Act 1981*. This is because the P&C Association is governed by the *Education (General Provisions) Act 2006* and the *Education (General Provisions) Regulations 2006*. Nobody can be catered for under more than one Act of Parliament. Therefore, P&C Associations are **not** governed by the *Associations Incorporation Act 1981*.

## NOTES:

- It is important to make sure your auditor is aware of this distinction.
- When applying for grants, the P&C Association can use the school as the sponsor. Where the form asks if your Association is incorporated, there is a section for “other Act of Parliament”.

Please see P&Cs Qld fact sheet (P&C Constitution Section 19.1) “*Are P&Cs Incorporated*” at:  
<http://www.pandcsqld.com.au/pc-resources/fact-sheets/>

## P&C Model Constitution

The P&C constitution sets out the way the P&C Association will operate. The Constitution is provided to P&C Associations by the Department of Education, Employment, and Training (DETE) and is drawn from the Education (General Provisions) Act 2006.

The school principal is responsible for approving the P&C Constitution and forwarding details of the approval to DETE Regional Office. Amendments to the P&C constitution must be approved by the relevant Regional Director.

Each P&C Association is required to adopt the current version of the model constitution whenever a new version is released by DETE. This is then a unique constitution set up to suit your individual P&C Association. The P&C Association and the Principal should keep copies of the document and make it available to the P&C Executive and anyone who has an interest in it. This document is not stored anywhere other than at your school site.

The P&C Model Constitution has been developed in line with the *Education (General Provisions) Act 2006* and the *Education (General Provisions) Regulations 2006* and MUST be followed.

The Constitution details:

- Function and Powers of the Associations
- the objectives and functions of the Association
- the general and financial powers and authority of the Association
- Deductible Gift Recipient (DGR) school building funds
- membership, eligibility, application, refusal, register, fees, resignation, removal of a member and honorary life membership
- Officers and Eligibility to hold office, Vacancies, Election Notifications of Officers, Executive committee, Authority of the Executive in Matters of Urgency
- the function of subcommittees in relation to the Association
- Financial Interest
- Removal of members and officers of the Association
- Meetings and Voting, meetings, Minutes, AGM, General Meetings, Special Meetings,
- Finance, financial year, Accounting for P&C Associations, Responsibilities, General Matters, banking, borrowing and investing, subcommittee funds, mandatory insurance
- Audit, appointment of an auditor, Annual audit, handing over of accounts to successors
- No distribution to members
- Records
- Adoption of the Constitution
- Amendments to the constitution
- Dissolution
- Definitions
- Membership template

Your P&C should use this document to guide both operations and processes and in conjunction with the Accounting Manual for P&C Associations. Each school P&C Association holds their own individualised copy of their P&C Constitution. A copy should also be held by the school Principal. It is not updated annually. When changes are made to the P&C Model constitution P&C Associations will be asked to adopt the new version at their AGM or at a special meeting held for the purpose of adopting the new P&C Constitution.

## Mandatory Insurance

Section 19.10 of the P&C Constitution “The Association must purchase and maintain the insurance cover required by the Director- General by notice published from time to time in the gazette”. P&C Associations **must** hold public liability insurance and volunteer personal accident insurance.

P&Cs Qld offers a comprehensive cover that has been negotiated on behalf of P&C Qld members. P&Cs Qld membership and insurance is a combined product offered by P&Cs Qld P&C each year in March. The policy is tailored to the specific requirements of a P&C Association. Please refer to the P&Cs Qld website for further information.

<http://www.pandcsqld.com.au/pc-resources/insurance/>

## P&C Tax Concession Charity (TCC) Status

All P&C Associations should be registered with the Australian Commission for Not for Profits (ACNC) P&Cs have Tax Concession Charity (TCC) status with the ATO. This status allows P&C Associations to apply for grants and to establish a Deductible Gift Register (DGR). The only DGR Fund a P&C Association can establish is a School Building Fund. P&C Associations must register their DGR fund with the ATO.

The ATO site has more information on DGRs and TCC status. P&Cs can establish a DGR “School Building Fund”. Any donations made to this fund are tax deductible for the donor. However, P&C cannot have any other type of DGR and donations to the P&C are not tax deductible.

The Accounting Manual for P&C Associations will provide more information. Income Tax Concession Charity status was formally known as ITEC Income Tax Charity Concession. P&C Associations cannot have a Library Fund DGR, however schools can.

## P&C Executive - Roles and responsibilities

*Now that I have been elected to the P&C Executive, what do I need to know about?*

### Documents

The following three documents are **essential** to the success of your P&C and its operations. They contain all the information and resources that you and your P&C will need. They are available on P&Cs Qld and DETE websites.

- *Parents & Citizens Model Constitution:* <http://www.pandcsqld.com.au/pc-resources/essential-documents/pc-model-constitution/>
- *Accounting Manual for P&C Associations:* <http://education.qld.gov.au/finance/procedure/pandc/>

The Constitution (Section 13) provides for the election of the following officers from the members of the Association:

- a President
- at least one Vice President
- a Secretary
- a Treasurer
- such additional officers as may be determined by the Association.

There can only be one President within the association.

## P&C Members

People can become P&C members by completing a membership application form and attending a general meeting to submit the application. However at the AGM people can submit a membership application form without being present at the meeting or they can attend the AGM and submit their form. People who wish to join a subcommittee must be members of the P&C Association. Membership is renewable each year at the AGM.



P&C members can greatly assist the chairperson by being attentive to the issues being discussed, putting their point of view clearly during debate and providing direction to the meeting through the careful wording of motions. Members that wish to raise an issue should do so in a respectful and informed manner.

Every member of the P&C should be familiar with the P&C constitution and the financial and legal responsibilities of the P&C Association.

Except in matters of urgency, P&C members make all decisions (including those recommended by subcommittees) and direct the actions to be taken, at a duly constituted meeting of the P&C.



### **School staff as members and/or executive officers of the Association**

School staff is eligible to become members of the Association, but there is a limit to the number of staff members that can be on the P&C Executive (no more than one-third of the total number of members of the executive committee). School staff members are defined as *those staff who are not parents of a child attending the school* (P&C Constitution, section 13.1.2). If the staff person has a child at the school they are considered to be a parent.

### **President**

The Constitution provides that the president:

- shall hold office in an honorary capacity
- shall preside at every meeting of the Association in which she/he is present
- as chairperson, shall have a deliberate vote and a casting vote
- CANNOT hold the office of treasurer
- shall be a signatory on P&C accounts.

***The Education (General Provisions) Act 2006 provides that the president is the only officer empowered to sign any agreement for and on behalf of the Association upon resolution of the Association to enter into such an agreement***

#### ***The president should:***

- provide leadership
- act as a representative of the P&C
- ensure time is used effectively
- ensure decisions are made and followed up
- oversees accountability of the Association
- ensure everyone has a say
- manage dominant personalities
- foster good communication between the P&C, school and community
- encourage participation
- conduct meetings in an efficient and timely manner so that all members feel valued
- be familiar with the rules, operations and meeting procedures of the P&C.

#### ***It is the president's responsibility:***

- to ensure that members are aware of the contents of the Minutes of the previous meeting.
- to obtain confirmation of the Minutes and to sign the Minutes book.
- to announce business in accordance with the agenda.
- to give firm rulings and guidance to the meeting.
- to assist the discussion by guiding debate along relevant lines.
- to give all members the opportunity to speak but also to confine speakers to the matters under discussion.
- to put to the vote motions and amendments and to announce the result to determine points of order.
- to provide explanations to those in doubt about procedure or the subject matter under discussion.

- to introduce guest speakers and to arrange for movers of votes of thanks.
- to ensure that priority items on the agenda are dealt with accordingly.
- to establish the next meeting date and time and to close the meeting.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the President will have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.

### ***Delegation of duties***

If the P&C President has declared a conflict of interest, he/she can step aside and withdraw from discussions; however, if that conflict of interest is in regard to an employment issues or in the case of an Outside School Hours Care (OSHC) issue he/she is the responsible officer and cannot step aside. The President is the officer accountable in all employment and OSHC related issues and this duty cannot be delegated. Where a P&C President will be away from the position for an extended time, the Vice President would step up into the position of President and be the officer accountable during this time.

### **President's checklist**

#### ***Monthly general meetings***

- ✓ Financial documents presented
- ✓ Accounts reconciled with bank statement and countersigned
- ✓ Sign and date the bank reconciliation and bank statement
- ✓ Reports presented for each subcommittee account
- ✓ Ensure all payments are approved for payment
- ✓ Trading statements produced and examined, if applicable
- ✓ Monitor budget performance.

#### ***As chair at meetings, the President should ensure that:***

- ✓ New members and guests are welcomed and introduced to others
- ✓ A quorum of members is present
- ✓ The meeting starts on time
- ✓ The Chair remains impartial and polite
- ✓ The minutes of the previous meeting are signed
- ✓ A report on executive actions between meetings is presented for ratification
- ✓ Motions and amendments are clearly put to the vote and the results announced
- ✓ The meeting is declared open and closed and the time announced for each
- ✓ Action is taken in accordance with the direction of the meeting
- ✓ An agenda is prepared for the meeting. The officers may meet prior to the meeting to discuss the agenda but decisions should be made only on matters of urgency.
- ✓ Develop and maintain a close working relationship with the principal and the school community
- ✓ Make sure that any contentious issue is placed on notice and advertised

#### ***Meeting Tips***

- ✓ Have an agenda and stick to it
- ✓ Have a start and finish time and keep meetings to time
- ✓ Must have at least three meetings per semester, but regular monthly meetings are recommended
- ✓ Make sure everyone has a chance to express their point of view
- ✓ Table reports from **all** subcommittees at every meeting
- ✓ Ensure accountability and financial reporting
- ✓ Celebrate success
- ✓ Value/recognise volunteers (including yourselves)
- ✓ Have fun!

## Annual meetings:

- ✓ Annual financial documents in correct format and completed
- ✓ All P&C accounts combined for annual financial documents including all subcommittee's accounts.
- ✓ Review the need for respective subcommittees. If a subcommittee is reconfirmed, then review account limits on their operational plan and ask for endorsement of the subcommittee recommendations to be appointed office bearers.
- ✓ Ensure a copy of the approved audited annual financial statements are sent to DETE Regional Office
- ✓ Ensure P&C Transmission Report and P&C executive details are sent to Regional Office
- ✓ Ensure Student Protection Risk Management strategy is endorsed
- ✓ Plan a schedule of proposed meeting dates for the year
- ✓ If the P&C Association operates an outside school hours care facility, ensure that all executive members hold or apply for Blue Cards

## At all times:

- ✓ Ensure controls for handling cash are used
- ✓ Ensure records are kept up-to-date
- ✓ Maintain security of accountable forms
- ✓ Watch for and declare any conflicts of interest.
- ✓ Monitor that payments are approved for appropriate purposes
- ✓ Ensure all accounting is open and that the atmosphere at meetings accepts questioning of accounts as normal rather than critical
- ✓ Ensure that P&C members are aware of the requirements of the Constitution and *Accounting Manual*

## Secretary

### *The secretary should:*

- maintain attendance records and a register of members including ex-officio and life members
- assist the president in preparing an agenda for each meeting
- collate agenda papers for each meeting (including subcommittee reports)
- prepare and present minutes of P&C and officers' meetings at each general meeting
- record and deal with correspondence in/out as directed by the P&C
- generally organise, record and maintain information pertaining to the activities of the P&C
- have custody of P&C Association documents.

### *Tips for the secretary*

#### *Agenda*

- ✓ Prepare in advance using the format in the P&C Constitution.
- ✓ Consult with President, Treasurer and other report givers.
- ✓ Identify any business that needs to be addressed.
- ✓ Provide copies of the agenda to the meeting.

#### *Minutes*

- ✓ Provide copies of the minutes to those present at the meeting
- ✓ Record a summary of the main points of discussion as dot points. They do not need to be word for word.
- ✓ Do not name individuals involved in the discussion
- ✓ Identify items that require action from the correspondence list



## **Correspondence**

- ✓ Check the mailbox regularly
- ✓ Have a summary list for the meeting
- ✓ Inwards: sort out the junk mail from items needing action or which should be brought to the attention of the meeting
- ✓ Outward: letters authorised by the last meeting
- ✓ Provide DETE Regional Office with New Executives Contact Form and the Annual Audited Statements.

## **Record keeping**

- ✓ Maintain an up-to-date copy of the Constitution.
- ✓ Maintain up-to-date membership records.
- ✓ Keep a record of continuing motions that affect the way the P&C does business.
- ✓ Record who moved and who seconded the motion and the outcome of the motion.
- ✓ Record discussion briefly if no decision was made (dot points).
- ✓ Other files e.g. fete, list of materials needed for functions.

## **Order of business (taken from new constitution)**

The order of business at a general meeting of the Association is as follows:

- a) apologies
- b) confirmation of the minutes of the previous general meeting
- c) business arising from the minutes of the previous general meeting
- d) correspondence received since the previous general meeting- inward and outward
- e) business arising from the correspondence
- f) table Executive Committee's decisions (if any)
- g) treasurer's report and financial statement, and any business arising from Treasurer's report and financial statement
- h) subcommittee reports and financial statements, and any business arising from subcommittee reports and financial statements
- i) other reports
- j) motions on notice
- k) general business
- l) applications for membership and recording of new members.



**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Secretary may have additional responsibilities and also may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC in this booklet for more information.

## **Vice-President**

(For more information, see the *Operations Manual for P&C Associations 2011*, section 1, page 6)

The Vice-President should:

- consider this position as the president's understudy
- provide support and assistance to the president
- become familiar with P&C operations, rules and meeting procedures.

The role of the vice-president is to provide essential support for the president and possibly other members of the team, i.e. assisting the secretary or the treasurer in some of their tasks.

The vice-president will chair those meetings from which the President is absent and carry out any duties that have been delegated by the president. The vice president can also act as chair for any subcommittees established by the Association.

A vice-president can look on the role as a means of gaining an understanding of the various executive roles. A vice-president should become familiar with the operation of the Association. This position might also provide an opportunity for a particular job that can vary between school communities, e.g. publicity officer, education officer etc. This role, although not always seen as so, is one of the most important roles in the executive. It is essential to look beyond the role and try to ensure you are able to help the executive take the P&C Association into the community and promote the successes of the school.

**NOTE: From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Vice-President may have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.**

## **Treasurer**

The treasurer has the overall responsibility for the financial management of the P&C, **including** all subcommittee accounts. The Accounting Manual for P&C Associations will provide guidance and examples to assist the treasurer in his/her role. (For more information, see the Accounting Manual for P&C Associations (p13, 14 & 15.)

Treasurers **must**:

- comply with the Accounting Manual for P&C Associations
- prepare an annual budget for the P&C
- supply a financial statement at each meeting
- make all cheque books, deposit books and receipt books together with books of account, available to the auditor
- prepare annual statements, which must be audited and a copy forwarded to your DETE Regional Office.
- It is the treasurer's responsibility to keep accurate accounts of receipts and expenditure, however all executives have a responsibility to ensure that the P&C Association is operating openly within the policy and legislation provided to them by DETE.

The Treasurer should:

- be involved in the preparation of the school budget where possible
- promptly bank all monies received in the appropriate account
- keep the cashbook up-to-date
- pay all accounts promptly when authorised by a meeting
- issue receipts for all monies received
- make sure all cheques are correctly filled out and signed by the appropriate people (cheque butts should be filled out in detail as they are a record of payments made)
- protect himself/herself by paying all accounts by cheque or EFT and cross all cheques 'not negotiable'. The best way to issue a cheque for cash is to 'uncross' it by writing 'please pay cash' on the face with the two signing officers signing it a second time under those words. Cash cheques should only be used for petty cash.
- Make sure that the secretary is given a copy of the signed statements prepared for each meeting, to be inserted in the minutes book
- give a copy of the audited financial statements to the secretary after the AGM and a second copy to the principal.
- Keep an accountable forms register
- Ensure any excess funds in a sub-committee account are transferred to the P&C General Account.
- Ensure accounting is open and transparent. Welcome questions
- Monitor Wages
- Discuss and address any issues raised by the auditor
- Reports are countersigned
- Ensure all accounts are current and reconciled

When you are first appointed:

- obtain the records from the previous treasurer
- monitor subcommittees books and ensure that they are following the Accounting Manual
- develop an accountable forms register which lists the number of cheque books (with cheque numbers), order books and receipt books in existence
- have signatories for cheque account operation changed at the bank
- begin recording the transactions of the P&C as they occur during the month.

### **Practical advice for treasurers**

- ✓ The formal duties of a treasurer are set out in your P&C Association's Constitution.
- ✓ There is no uniform system of record-keeping set down. You choose the method best suited to your Association's needs. Any method chosen must fit with the compliance issues set out in the *Accounting Manual for P&C Associations*.
- ✓ The treasurer is first in the line to keep an eye on anything to do with the Association's finances. This does not necessarily mean that the treasurer actually handles the cash, or keeps details of all accounts personally. Some duties can be delegated to others
- ✓ P&C cannot use credit cards

### **Treasurer's checklist**

#### **Regular checks:**

- ✓ Is a schedule of payments presented for approval to each meeting?
- ✓ Is a statement of receipts and payments presented to each meeting?
- ✓ Is the bank reconciliation checked by an executive member other than the treasurer before each meeting?
- ✓ Are all payments supported by invoices/receipts/dockets?
- ✓ Do 'Goods Received' and 'Paid' stamps/markings appear on all paid invoices?
- ✓ Are photocopies of invoices used to support payments stamped/marked 'not previously paid'?
- ✓ Are discounts taken advantage of at all times?
- ✓ Have all taxation payments, if required, been made?
- ✓ Is the bank statement cited and signed when the bank reconciliation is checked?
- ✓ Is the bank reconciliation checked against the cashbook?
- ✓ Is the bank reconciliation and bank statement signed and dated by the P&C President?
- ✓ Do all subcommittees present a financial report to each monthly P&C meeting?
- ✓ Are receipts and payments monitored against a budget?
- ✓ Are all financial reports and bank reconciliations pasted in the minute book?
- ✓ Are all cheques made out to a person, not to cash?
- ✓ Notify your Principal if you believe there has been an instance of theft or fraud.

#### **Annual checks:**

- ✓ All the accounts for the P&C and its subcommittees have been collected and taken to the auditor with ample time to prepare audited financial statement for the AGM.
- ✓ Copies of minutes of the P&C forwarded to the auditor with the accounts.
- ✓ Check the auditor has a copy of the *Accounting Manual for P&C Associations*.
- ✓ Audited financial statements presented to the P&C for endorsement at the AGM.
- ✓ Ensure that the P&C financial statements are audited under the correct Act: *Education (General Provisions) Act 2006*
- ✓ Copy of the audited financial statements provided to the secretary to be forwarded to the DETE Regional Office with transmission report completed and certification signed.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Treasurer may have additional responsibilities and also may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.

## P&Cs Qld Representative

The role of the P&Cs Qld representative can be important as a link between P&Cs Qld and your P&C. This is an optional role that is often held by the P&C President. The delegate/s should be endorsed by the P&C and must be minuted at a duly constituted P&C meeting. Information sharing is the pivotal role of the P & Cs Qld representative and may include:

- keeping yourself informed on all current and new developments in education in general. P&Cs Qld Area Coordinators in your area will be happy to assist, or you can telephone the P&Cs Qld State Office. There is a list of Area Coordinators on the P&Cs Qld website;
- asking the secretary to provide you with a copy of all P&Cs Qld mail;
- summarising and reporting on all P&Cs Qld correspondence, e.g. Parent Talk magazine, P&Cs-e newsletter and flyers;
- assisting your P&C to fill out questionnaires sent by P&Cs Qld;
- attending area meetings when possible;
- sharing information gained at conferences, forums and meetings; and
- making contact with other representatives in your area where possible.

The P&Cs Qld representative should:

- provide feedback to members and the executive at meetings;
- be familiar with the rules and meeting procedures to assist officers in their duties;
- provide feedback from the Association to P&Cs Qld on issues that are of concern to the P&C and things that are working well. It is always good to hear good news stories!
- work cooperatively with the P&C executive.

The P&Cs Qld Representative is not part of the P&C Executive.

## Role of the Principal

The role of the Principal is to guide the P&C Association within the school community. They should provide leadership to the P&C Executives and ensure accountability processes are in place and are followed. They act as the Minister's representative within the P&C Association. This means that it is a responsibility of the principal to ensure that the P&C fulfils their legislative responsibilities. They should advise, assist and mentor the volunteers holding office to be successful in the performance of their roles.

### ***Principals can have a valuable role in:***

- Bridging the gap that occurs when Executive members of the P&C change.
- Providing guidance and skilling to Executive members.
- This guide, the [P&C Model Constitution](#) , and the Accounting manual for P&C Associations provide information on the roles and expectations of the Executive officers and the role of the Principal as part of the P&C Association.

Some important points to note include:

- The Principal is an *ex officio* member of the P&C Association and must act as the Minister's representative on this statutory body.
- The Principal is automatically a member of the P&C he/she is not required to complete an annual membership form.
- It is the responsibility of the Principal to ensure that the Association fulfils its legislative responsibilities and accountabilities.
- Principals should monitor P&C reporting practices to ensure compliance with the Department's reporting requirements.
- The Principal is responsible for the good order and management of the school. As site manager, it is protocol for the P&C executive to ensure the principal is aware of any special guests or speakers who may be attending a P&C.

- The Principal is eligible to vote, move and second motions and speak for or against motions at a P&C meeting like any other member present.
- The Principal is included in the quorum and like any other member is obligated to take direction from the Chair and should speak through the Chair during discussions.
- Under the *Education (General Provisions) Act 2006* the Principal is **NOT permitted to hold any office** of the P&C Association OR any of its subcommittees.
- The Principal **cannot be a signatory** to any P&C or subcommittee accounts. Only officers of the Association or its nominated subcommittees are authorised under legislation to be signatories for P&C accounts.
- **Principals cannot spend P&C funds.** The Principal should have a 'wish list' and work with the P&C using a global budget process to achieve the best outcomes for students of the school. Any money held by the Association must be applied firstly in paying the expenses lawfully incurred by the Association, and secondly, in achieving the objectives of the Association (P&C Accounting Manual Pg 20). The P&C members vote to allocate funding to projects that they feel will be of benefit to the whole school community. The Principal can guide them by providing relevant information for the P&C to make informed decisions.

When a Principal and P&C work together to achieve the same goals:

- The school community acts as one in the interests of the students; and
- P&C planning and budgeting complements the efforts of the school staff to enhance the education of students within the school.

### ***Principal's reports***

The principal is required to provide regular reports to the P&C on school activities and include school financial statements as regulated by the *Financial and Performance Management Standard 2009*, a whole-of-government standard. Under the Department's policy and Queensland legislation (Financial and Performance Management Standard 2009) the Principal is required to provide monthly reports to the P&C on school activities as well as school financial statements - including a balance sheet summary and at least the summary page of the budget overview report. Reports should include:

- the achievements that have occurred within the school;
- points of interest/upcoming events; and
- the financial position of the school, including a budget overview report and balance sheet summary.

One of the constituted functions of the P&C is to give advice and recommendations to the Principal about issues relating to the persons who receive instruction at the educational institution and the general operation and management of the school. The Principal has a responsibility to consult with and at times seek the endorsement from the P&C Association on matters to do with the operation and management of the school.

### ***P&C Meetings***

P&C Associations **must meet at least three** times per semester. Meetings should follow a regular schedule determined by the Association. (P&C Constitution Section 17.4.1).

### ***Matters of urgency***

Executives of the P&C can only act on matters of urgency, must minute their decision/actions and have those minutes tabled and ratified at the next general meeting of the P&C (P&C Constitution Section 13.3).

## **P&C Association Operations**

### ***Officers***

Refer to the P&C Constitution, the Quick Guide for P&C Executives and the Accounting Manual for more information.

- Use the P&C Constitution and the Accounting Manual for P&C Associations to inform you role.
- Officers must be members of the Association.
- Officers are elected by members at the AGM or when a position becomes vacant.



- *The Act* includes a provision that limits the number of relevant staff members of a school who may be members of the Executive committee of the Association. Relevant staff members are defined as being those staff **who are not parents** of a child attending the school. There can only be one-third of the total number of members of the executive committee who are school staff (i.e. staff that have no students attending the school).
- School staff (e.g. teachers) are able to be an officer of the Association under the above clause in the constitution (Section 13.1.21), however there are some restrictions.
- Officers hold the position in an honorary capacity.
- The treasurer cannot hold any other position, but they can be treasurer of a subcommittee.
- The President, Secretary or Vice President cannot hold the position of Treasurer.
- Any vacant positions are filled at the next general meeting.

## Meetings

P&C must meet at least three times per semester, although it is recommended that the P&C Association meet Monthly. Meetings should follow a regular schedule determined by the Association at the AGM (e.g. third Wednesday of the month).

### *Good meeting processes*

Follow the Agenda:

- announce business in accordance with the agenda;
- ensure that priority items on the agenda are dealt with accordingly; and
- keep to time.
- **Open Communication open:**
- Engage all members of the association and encourage them to contribute to the discussions;
- Communicate effectively;
- Ensure time is used effectively and efficiently;
- Ensure decisions are made and enacted;
- Ensure where possible that everyone is able a say;
- Keep the meeting flowing well;
- Value everyone's contributions;
- Manage dominant personalities;
- Foster good communication between the P&C, the school and the school community;
- Should be familiar with the rules, operations and meeting procedures of the P&C.

Remember, this is a public meeting and should be conducted in a professional manner by a professional Association. P&Cs are required to follow a code of conduct as listed on the membership form template in your P&C constitution.

Refer to the P&C Constitution for more detailed information. Agenda template for various meetings is listed the P&C Constitution.

### *Tips*

- The Chair keeps the meeting on track and recognizes speakers.
- Motions must be moved, seconded and a vote taken to determine if the motion is successful or unsuccessful. This outcome should be recorded in the minutes.
- Secretary takes the minutes of the meeting.
- Reports are tabled and included in the minutes of the meeting.
- The Chair should not move or second motions from the chair. If they wish to move or second a motion they should step out of the chair until the motion is decided. After having conducted a quick election of acting Chair, the original Chair can speak during the debate.
- No-Confidence motion... This motion could arise where there are concerns relating to the leadership and decisions making of an officer. If moved and seconded the motion should be debated and a vote taken. If the first motion is successful, then there should be a second motion asking for the person to resign their position. However there is no requirement for the person to stand down. If they did not volunteer to stand down the P&C would need to follow Section 16 of the Constitution.

**The AGM** must be held within 3 months of the end of the P&C financial year (December) and the P&C Secretary must provide at least fourteen days notice of when and where the meeting is to be held. The date for the AGM is determined at the last general meeting of the financial year. Audited financial reports must be tabled before the election of officers can be conducted.

**Special Meetings** are held for a specific purpose and only those items listed in the notice of meeting can be discussed at that meeting. The P&C Secretary must give seven days' notice personally or by post to each member of the Association or by notice in the school newsletter and/or local newspaper, of the intention to hold a special meeting, stating the date, time, place and items to be discussed. However, a resolution passed at a special meeting is not invalid merely because a member of the Association did not receive notice of the meeting.

**General meetings** are usually held monthly on the same day of the month (ie 3rd Tuesday) and generally in the same location and at the same time. This date, time and location is included in the AGM general business section and approved for the upcoming year. Any variation to this meeting date/venue due to school holidays, public holidays or other reason must be advised to the school community. Under the *Education (General Provisions) Regulations 2006*, The P&C will hold a sufficient number of general meetings in which to undertake the functions and business of the Association provided that the number of such meeting will be **no less than three meetings per semester**.

**Executive meetings** do not require notice to the school community. Executive officers meetings are **held in matters of urgency only** where the issue needs to be addressed before the next P&C meeting or to ensure the requirements of the P&C Association are met. The Executive officers should make every effort to advise every member of the executive and arrange a time to meet that suits the majority of Executive officers. Voting is done by a majority vote of Executive members. All decisions made by the executive will be tabled at the next General meeting of the Association.

Executives may choose to meet for an **informal executive meeting** before general meetings to plan the meeting and discuss any upcoming issues. They can choose to include the Principal in these meetings.

### ***Matters of urgency***

P&C can only make decisions outside of a P&C General Meeting in a matter of urgency, as defined in the P&C Constitution and the Accounting Manual for P&C Associations. Decisions are made by a majority vote. (P&C Constitution Section 13.3)

### ***Vote of no Confidence***

P&C members are able to put forward a motion of no confidence in one or all of the P&C Executive Members. If successful it would be followed by a motion for the executive officer/s to resign. There is no requirement for the officer to resign if they do not wish to. If the P&C wants to remove the officer/s they would need to follow section 16 of the P&C Constitution.

## **P&C Membership**

**General Meeting:** Membership is the last item on the agenda so people seeking membership must attend the meeting that they submit their membership form and providing new membership is accepted the membership will be effective from the next general meeting of the Association.

**AGM** - Membership is applied for or renewed at the AGM and new membership is called. Unlike a general meeting people are able to submit a form without being present at the meeting. It is important that membership forms are circulated to subcommittee members so that they are able to submit a membership form at the AGM.

**Subcommittee** – Members must renew or apply for membership at the AGM or attend a P&C General Meeting to become members of the subcommittee appointed by the Association. Only members of the Association can be members of a subcommittee.

### ***Individual Parent Concerns raised at meetings***

Parents with concerns regarding individual students should be encouraged to contact the Principal at a time outside of the P&C meeting. A P&C Association meeting is not the appropriate forum for individual student concerns. If there is a whole school impact then the broader whole school issue can be addressed at the P&C meeting. P&C cannot interfere with the operation of the school. This is the responsibility of the Principal.

### **Resignations / vacating of officer positions**

A member may resign from the Association at any time by giving notice in writing to the Secretary of the Association. The President gives his/her signed resignation to a Vice-President, Secretary or Treasurer. Other officers give their signed resignation to the President.

Although the letter of resignation is tabled at the next general meeting, the position becomes vacant from the date stated on the letter. Nominations are taken to fill the position as business arising from the correspondence. The Association may fill any vacant office at a general meeting of the Association. That person will hold office until the next AGM.

This rule applies, also, if a position becomes vacant due to death of an officer or an officer is absent from three (3) consecutive meetings of the Association, of which the member has been given notice, without the Association's leave and without reasonable excuse. (P&C Constitution Section 12.2)

### **Annual Operations Plan (AOP)**

The P&C, working in consultation with subcommittees and the school community, will develop the AOP and budget after identification of income, expenditure, special purpose funds, etc. From this, the working capital of the subcommittee can be clearly identified.

### **Reporting**

(Accounting Manual for P&C Associations page 36)

P&C Executives are required to report to the members of the Association at monthly meetings. These reports should include:

- Cashbook;
- A bank Reconciliation (with original bank statement) as at the end of the previous calendar month;
- A list of receipts and payments for the previous calendar month for endorsement;
- A trading statement showing year – to – date figures for each trading activity (required every three months but a monthly report is preferable); and
- Monitoring of the budget position.

### **Annual Reporting**

(P&C Constitution Section 20)

P&C Associations are required to undertake an annual audit and report each year, regardless of transaction levels, to the members of the Association at the AGM that must be held by 31 March each year. They are also required to submit their Annual Financial Statements to the Regional Director by 31 May each year. P&C audit requirements are listed in the Accounting Manual for P&C Associations

- It is important that the P&C auditor is aware that P&C Associations are governed by the Education (General Provisions) Act 2006 and **NOT** the Associations Incorporation Act 1981.
- Accountability and reporting documents can be found on the following link: [P&C Accounting Manual](#)

## ***Financial year***

P&C Associations are required under the *Education (General Provisions) Act 2006* to have a January to December financial year. (P&C Constitution Section 19.2)

## **P&C Records**

P&C records should (where possible) be kept on the school site. Some legislation requires that the P&C keep certain documents on site (e.g. staff files). Ideally, they should have a room with access to a computer and the Internet. There should be a filing cabinet for storage. Tea and coffee facilities for volunteers is always a bonus. Guidelines for the use of this room should be displayed clearly within the room.

- P&C records should be kept on the school site. Only essential documents should be taken home with an Executive member and they should be returned as soon as possible.
- P&C records are very important to the history of the school. Keeping them on site in one place makes them easily accessible.
- Industrial relations legislation requires that staff files are kept on site. These should include tax file numbers, letters of appointment, emergency contact details, medical information etc and should be kept in a secure location.

## **Subcommittees**

(Refer to the P&C Constitution Section 14, *Subcommittees & the Accounting Manual for P&C Associations*, page 46)

The P&C Association, as an organisation, may establish subcommittees for purposes it considers appropriate to the objectives and functions for the Association, including subcommittees for special purposes such as a tuckshop or swim club etc. Any subcommittee must follow the P&C Constitution and the Accounting Manual for P&C Associations. They operate under the general supervision of the P&C Association and can only act within the scope of authority given to them by the Association.

Funds raised by any subcommittee in excess of working capital should be passed back to the P&C General Account to meet the aims and objectives of the Association. Targeted funds can be kept to fund a specific purpose.

A subcommittee is **NOT** an autonomous body, but rather a group working within the P&C framework, established to assist with the effective function of the P&C in specific areas and answerable to the Association in all respects. Subcommittees can make decisions that they have been authorised to make however, all spending of funds needs to be approved by the P&C Association.

### ***Best Practice***

It is best practice to have Operating Guidelines in place for all subcommittees. These guidelines will outline how the authority given to the subcommittee and the reporting requirements. Templates are available by calling P&Cs Qld State Office.

Types of subcommittees operated by P&C Associations may include and are not limited to:

- Tuckshop;
- fete/fundraising;
- uniform shop;
- school building fund;
- outside school hours care;
- music supporters; and
- swimming club.

Some subcommittees are formed to oversee a P&C business e.g. Swim Club, OSHC, Bookshop, Tuckshop etc. Only school based activities can be included as a subcommittee of the P&C as it does not fit within the functions and powers of the P&C Association. (Example: A playgroup- This falls outside of the functions of the school and the P&C Association. There is a separate peak body set up to support this activity).

The P&C Constitution, which reflects the legislation, contains details of the establishment and operation of subcommittees including membership, management of funds and reporting requirements. Subcommittees must follow any directions and resolutions of the P&C Association to the subcommittee.

The president of the Association is the only one with the title of 'President'. A subcommittee has a chairperson, not a president.

The executive committee of the Association and the officers of the subcommittee should develop a set of operating guidelines that clearly outline the processes and procedures to be used by the subcommittee and how they will interact with the Association. These operating guidelines must be approved by the Association before they are enacted and reviewed at the AGM in accordance with the constitution.

### ***Membership of a subcommittee***

(Constitution Section 14.4).

The Association appoints a Chair, Secretary and if funds are to be expended by the subcommittee, a Treasurer. Members are also appointed by the Association. Members of the subcommittee may meet to recommend appointments to these positions and any such recommendation is subject to the approval of the Association before it takes effect.

It is important for members of a subcommittee to attend the AGM or submit their Membership forms to the AGM so that they are then able to be members of the subcommittee. If they do not submit their membership forms to the AGM they would be required to attend a general meeting to submit their membership form and be appointed as a member of the subcommittee. Only members of the Association, who have been appointed to the subcommittee have voting rights.

Subcommittees should meet before the AGM of the P&C Association and bring forward their recommendation for the positions of Chair, Secretary and Treasurer of the subcommittee to the AGM for appointment by the Association. The agenda of the AGM of the P&C Association includes 'confirmation of continuing subcommittees of the Association' (including appointment of members of subcommittees) which provides an ideal opportunity for the P&C Association to review and reaffirm the purpose and structure of its subcommittees and appoint / reappoint the membership of its subcommittees

Membership of the subcommittee is determined by the P&C at the time the subcommittee is established and when its tenure is reviewed at each AGM in accordance with the agenda within the constitution. The number of members can be as small as three.

### ***Officers of a subcommittee***

- Must be members of the P&C;
- Cannot be paid employees of the P&C;
- Must be appointed by the P&C;
- Must ensure that they report to the P&C Association meetings;
- Can be P&C executive members;
- MUST have a Treasurer if expending funds (this can be the treasurer of the Association);
- Can number as few as three (being the officer positions); and
- The Treasurer's position cannot be held by the Secretary or the President.

## **Subcommittee Funds**

(Section 19.9 P&C Constitution)

A subcommittee is bound by the same accounting requirements as the P&C Association and is obliged to comply with the *Accounting Manual for P&Cs*. The Executive of the subcommittee should work closely with the P&C Executive to ensure compliance with the Accounting Manual, the P&C Constitution, Legislation and DETE Policy.

All executive officers are responsible for the accountability of the association and its subcommittees.

The only people who are able to sign cheques and operate a bank account are officers of the Association and in this instance that would be the chairperson, secretary and treasurer of the subcommittee who were appointed by the Association. All spending must be approved at a P&C Meeting.

The subcommittee treasurer must present a complete set of monthly financial documents (including original bank statements) to each P&C general meeting. The P&C treasurer must ensure the report is completed accurately and should check the bank reconciliation report against the original bank statement.

To ensure that the P&C is accountable, the president must check that the subcommittee officers are carrying out the correct processes and procedures. The actual financial reports are the responsibility of the P&C treasurer; the president is responsible for making sure the reporting is complete and countersigned.

Subcommittees that operate their own bank account and set of books, must forward their books to the P&C Treasurer in ample time to be included in the P&C Audit. The subcommittee **must** have the same financial year-end as the P&C, 31 December and use the same auditor and have the audit at the same time as the P&C Association Audit. There must be a consolidated report prepared by the auditor on the financial position of the P&C Association as a whole.

Any funds raised by a subcommittee established by an association, are the association's funds and under the association's control.' **Any funds raised by a subcommittee are the P&C's funds and under the P&C's control.** Part 6 section 46 of the *Education (General Provisions) Regulation 2006* stipulates: '(7)

Subcommittees may identify specific projects and target funding for those projects. Funds raised by a subcommittee can be designated to a particular purpose by resolution of the P&C. If this project is a long term project it is important for the P&C Executive to provide this information to an incoming executive at the AGM. The subcommittee must use the same bank and auditor as the P&C Association.

### **Operating Guidelines for Subcommittees**

It is best practice for both the subcommittee and the P&C to have 'operating guidelines' in place between the P&C Association and the Subcommittee. Operating guidelines remove any confusion relating to way a subcommittee operates and what authority they have. The guidelines can be quite broad but should detail how the subcommittee will be accountable for the funds under its control. All reporting requirements should be noted in the operating guidelines. Any changes to the operating guidelines should be prepared in time for adoption at the AGM.

As part of the operating guidelines, an annual operation plan (AOP) and budget should be developed for each subcommittee. The guidelines should include but are not limited to:

- processes and procedures;
- reporting expectations;
- expected income;
- planned expenditure (including any long-term projects);
- working capital;
- special purpose funds;
- process for the return of surplus funds; and

There are a number of templates available to P&Cs.

## ***Matters of urgency***

Except in a matter of urgency as approved by a majority of the executive committee, expenditure may not be incurred without the prior approval of the Association. (Accounting Manual for P&C Associations page 30). This means that all payments (unless urgent) would need to come to a P&C meeting for approval before the funds can be expended.

Executives of the P&C can only act on matters of urgency to make decisions outside of a meeting of the Association and must minute their decisions and table any decisions made at the next general meeting of the P&C. If an issue needs to be actioned prior to the next general meeting, the subcommittee chair should seek advice from the P&C Executive.

## ***Reporting***

Subcommittee reports are presented at every general meeting of the P&C. Reports should be in the form of the draft minutes of the subcommittee meeting(s) conducted between P&C meetings. The subcommittee provides information on their financial position, activities, current needs and future developments/plans. All decisions of the subcommittee must be tabled at a P&C meeting.

**Note:** The subcommittee is not a legal entity and therefore it does not hold an AGM.

## ***Subcommittee tenure***

Subcommittee tenure is at the discretion of the P&C Association. Some subcommittees will continue from year to year, others will be short term. The P&C Association must confirm continuing subcommittees at the AGM. It is best to look at all subcommittees ahead of the AGM to determine the need for the various subcommittees.

## ***Working Groups***

A Working group of the P&C is a less formal group with no financial responsibilities. They would usually be put in place for a specific task and would report regularly to the P&C Association meetings. They must follow the P&C Constitution and the direction of the P&C Association. They are usually in place for a short term only.

### **In Summary each subcommittee should:**

|           |                                                                                                               |
|-----------|---------------------------------------------------------------------------------------------------------------|
| IDENTIFY  | income and expenditure levels, any special purpose funds                                                      |
| DETERMINE | a working capital                                                                                             |
| TRANSFER  | any surplus funds to P&C                                                                                      |
| CONSULT   | with the association subcommittee members                                                                     |
| DEVELOP   | guidelines with the P&C Association                                                                           |
| DOCUMENT  | processes                                                                                                     |
| REVIEW    | subcommittees each year at the AGM                                                                            |
| ENDORSE   | ongoing subcommittees (remember some subcommittees will be short term and others for longer periods of time.) |

The subcommittee executive or the appointed members of the subcommittee can bring forward any recommendations or actions to the P&C Association meeting for discussion and endorsement.

## **Student Protection Risk Management Strategy**

This document has been compiled by the DETE and P&Cs Qld to assist P&C Associations to comply with the legislative requirements of the Commission for Children and Young People and Child Guardian Act 2000, the Commission for Children and Young People and Child Guardian Regulation 2001, and the Commission for Children and Young People Amendment Regulation (No. 1) 2006.



The Strategy outlines the requirements and expectations of volunteers and P&C employees with regard to the protection of students from harm or the risk of harm as members of a State school community. P&C Associations are required to review it annually to ensure compliance and awareness of the strategy. Further information and the Strategy document and User's Guide are located on the P&C Qld and DETE websites

## Workplace Health and Safety

P&C Associations are required to provide both volunteers and staff with training in Workplace, Health and Safety. Your P&C should have a training program in place and should ensure that all volunteers and staff are appropriately trained. It is a good idea to develop a policy to outline the workplace health and safety requirements within P&C operations. Example: Use of tuckshop equipment and fire blankets in the tuckshop. Talk to your Principal or school work place health and safety officer for more information on what your policy should contain.

On 1 January 2012, the new **Work Health and Safety Act 2011** ('the Act') commenced. The Act changes the workplace health and safety laws which operate in Queensland. P&C associations need to be aware of how the Act will impact on their organisation, particularly in relation to who has obligations under the Act and how to discharge those obligations. Primarily, the new Act applies to a person who is conducting a business or undertaking (PCBU).

This can include a P&C Association. A PCBU is a person or organisation who conducts a business or undertaking, whether or not for profit or gain. In order to be a PCBU, the person/organisation must employ at least one person. If your P&C does not employ at least one person and provides services for a community purpose, it will be considered a volunteer association and will not be a PCBU for the purpose of the Act. However if your P&C Association employs at least one employee they will be considered to be a PCBU. Even if the P&C does not fall within the definition of a PCBU, it is important that the association is still aware of its general obligations and rights under the Act.

In order to be able to demonstrate that it has, so far as reasonably practicable, ensured the health and safety of workers, a PCBU must ensure that it provides:

- a work environment without risks to health and safety;
- safe plant and structures;
- safe systems of work and the safe use, handling and storage of plant, structures and substances; and
- adequate information, training, instruction and supervision that is necessary to protect all persons from risk.

A PCBU is also required to provide adequate facilities for the welfare of workers at work and to monitor that these facilities remain safe. Please contact your employer organisation for further advice and information

### Checklist for School Fete/Event Organisers - Mobile Amusement Devices

<http://education.qld.gov.au/health/pdfs/healthsafety/amusement-rides.pdf>

## Fair Trading & Trade Practices Act

The *Trade Practices Act 1974 Cth* (TPA) was introduced to promote the competition and fair-trading between individuals and organizations. In 1996 the Queensland Government adopted *Part IV*, which sets out fair trading rules, as part of its *Competition Police Reform (Qld) Act 1996*.

The adoption of *Part IV* means that Queensland government departments and other government bodies are subject to the same fair trading rules applicable to all other individuals and organizations. These rules apply to all trading and transactions, even those that are not profit making.

Education Qld statutory bodies, which includes P&Cs must obey the competition rules or be liable for legally enforceable penalties.

As part of their general operation, P&Cs regularly acquire and supply goods and services. They often sell uniforms, textbooks and stationery, offer after-school child care, catering and tour services, and hire out halls and other facilities.



In many communities, probate merchants (other retail outlets etc) also sell or could sell similar goods and services offered by the school or P&C to the same customers. This is quite acceptable under the TPA and the Queensland Government's policy on restrictive trade practices. Government bodies are encouraged to compete vigorously in markets using pricing, standard of service, product benefits and other ethical means that do not involve illegal, anti-competitive practices.

### ***Some tips for safe trading practices***

Here are a few tips for the P&C Association that will help ensure you follow fair competition rules.

You may compete vigorously in markets using pricing, standard of service, product benefits and other ethical means that do not involve illegal, anti-competitive practices.

1. P&Cs must comply with *State Purchasing Policy* for P&Cs when acquiring goods and services. The policy is available at : <http://education.qld.gov.au/corporate/pandc/pcpurchasingpolicy.doc>
2. You should not enter into any contract (without the Principal's written consent), arrangement or understanding with, or impose any condition, pressure or coercion on, any customer that would:
  - prohibit or restrict the customer from handling the products of a competitor
  - require the customer to purchase one product or service from anyone as a condition of selling the customer another product
  - require the customer to buy all requirements for a particular product from you or to deal exclusively with you
  - restrict the territories or markets or types of customers that your customer may resell to
3. Do not participate in discussions with competitors regarding matters that are the subject of competition between you and a competitor such as:
  - prices or discounts
  - terms or conditions of sale, including credit terms
  - profits, profit margins or costs
  - market shares or sales territories
  - distribution practices
  - selection or rejection of customers or classes of customers
  - exchange of competitive information, or any other matter inconsistent with freedom of action and independence in the competitive conduct of your business.

**Note:** It is acceptable, however, to independently research market conditions and prices of suppliers or competitors and set your prices independently.
4. Do not enter express or tacit agreements with any of your competitors that limit your market behaviour in any way.
5. Be very careful in making decisions regarding competition in markets in which you have a large market share.

### **Legal Action taken against the P&Cs**

(Section 10 P&C Constitution)

If your P&C is the subject of any legal action you should notify your Principal immediately.

Under the *Education (General Provisions) Act 2006*, court action can be taken against a P&C in its name. The documents initiating this action must be served on a member of the P&C's executive committee. The Act requires that person to give the Director-General of Education Qld a copy of the documents as soon as practicable after being served. This would be done through the School Principal.

P&C has some protection from liability under the Education (General Provisions) Act 2006 providing that the person has acted without negligence. *Education (General Provisions) Act 2006 Section 141:*

1. A member of an association does not incur civil liability for an act done, or omission made, honestly and without negligence under this Act.
2. If sub section (1) prevents a civil liability attaching to a member of an association, the liability attaches instead to the State.


**However, from 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the Vice-President may have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.**

## Policy Requirements

As a P&C executive member, you will need to be familiar with some relevant policy documents so that you are able to provide informed advice to the school community and principal. The Department of Education and Training (DETE) has a centralised policy and procedures register. P&C Associations are a Statutory Body created under the Education (General Provisions) Act 2006 (EGPA) and they are required to follow DETE policy and EGPA legislation. Below are some of policy documents from this register that will inform your work as a P&C Executive Officer.

See DETE -<http://education.qld.gov.au/corporate/pandc/policies.html>. The following policies and procedures inform all P and Cs operations:

- [Education \(General Provisions\) Act 2006](#)
- [Education \(General Provisions\) Regulation 2006 Parents and Citizens' Associations - State Schools](#) 
- [Student Protection](#) 
- [Safe, Supportive and Disciplined School Environment](#) 
- [Student Dress Code](#) 
- [Student Resource Scheme](#) 
- [Advertising and Sponsorship](#) 
- [Purchasing Textile Clothing and Footwear](#) 
- [Outside School Hours Care and Vacation Care](#) 
- [School Excursions](#) 
- [State Education Fees](#) 
- [School Councils](#) 
- *Developing a Sun Safety Strategy*
- **Workplace Health, Safety** and Wellbeing current procedures
- [Smart Choices](#)
- [Purchasing Policies and Procedures for P and C Associations](#) 

You might like to visit the [P&Cs Qld](#)  website or read the latest edition of [Parent Talk](#)  
<http://www.pandcsqld.com.au/pc-resources/publications/parent-talk/>

## Responsible Behaviour Plan for Students

This Plan details the school's commitment to provision of a safe, supportive, and disciplined learning environment. It must be developed in consultation with the school community, and endorsed by the Principal, the President of the P&C/Chair of the School Council and the Regional Director or Assistant Regional Director. Guidelines for this document can be found at: [http://education.qld.gov.au/student services/behaviour/docs/guidelines\\_rbp.doc](http://education.qld.gov.au/student services/behaviour/docs/guidelines_rbp.doc)

## The P&C Accounting Manual

This is a DETE document that was developed in consultation with P&Cs Qld and P&C. It is double badged. Associations are required to follow the financial requirements of the manual. The Accounting Manual is intended to give P&Cs the expertise and knowledge required to ensure appropriate accountability in P&C business.

The Accounting Manual for Parents and Citizens Associations sets out the P&C's management responsibility, accountability and statutory requirements. P&C financial management and planning are central to operating a successful P&C Association. It covers all areas of P&C commercial activity in an easy to use format and provides P&Cs with the consistent and up to date information they need to effectively and successfully fulfil the requirements of their role. The link below will take you to the Accounting Manual for P&C Associations. See link:

<http://education.qld.gov.au/finance/procedure/pandc/>

All executive committee members of the association are responsible for ensuring that the association fulfils its legislative requirements. The procedures and processes outlined in this manual will ensure compliance with the applicable Acts, Regulations and policies.

The P&C Association is a supporting body for their school and is created under the *Education (General Provisions) Act 2006* (the Act). The objectives of a P&C Association under the Act are to promote the interests of, and facilitate the development and further improvement of, the State instructional institution, or proposed State instructional institution, for which it is formed. Although P&C Associations are deemed to be a charity registered under the Collections Act, such deeming does not override the Act in regards to the objectives of a P&C Association.

### Preparing a budget

A budget should be prepared for each financial year. It should be approved at the AGM of the association. The budget for the association should combine and include all subcommittee budgets. Current annual turnover and projected annual turnover should be included in the budget to enable the Treasurer to estimate any need to change the GST status of the P&C. *See Taxation later in this section.*

The *Accounting Manual for P&Cs* has detailed information on budget preparation.

### Loans sought by Parents and Citizens' Associations

A P&C Association at a Qld state school may borrow funds for the provision of resources or services for the benefit of students at the Association's school. For further information please follow the link: [Loans Sought by Parents and Citizens' Associations](#)

### Asset Register/Property ownership

P&C must keep an asset register. Anything that they have purchased that is for the use of the Association or its members is to be recorded on the P&C Asset Register. If an asset has been purchased by the P&C for school use then the asset should appear on the School Asset Register.

Under the *Education (General Provisions) Act 2006*, any money or property acquired by a P&C is, in effect, owned by the State. The Minister for Education provides direction to P&C Associations on how they can use their funds through the Accounting Manual for P&C Associations. The Minister recognises that P&C Associations will purchase items for their use. These items should appear on a P&C Asset Register.

The Asset Register should keep track of any asset that the P&C Association has purchased for their use (e.g. tuckshop equipment, microwave, computer etc.). If your association purchases an item that will be used mainly by the school then the asset would appear on the school Asset Register.

If a P&C were to close then, any funds and/or assets would be returned to the Minister through the Principal or Regional Director.

## **Entering into Relevant Agreements (Signing of contracts)**

(Section 5.4 P&C Constitution)

P&Cs must ensure that they have sought written authorisation from the school Principal to enter into any contract or written agreement. Power has been delegated from the Chief Executive to the School Principal in this instance. Under Section 13.2.1 of the P&C Constitution the President is the accountable officer and should sign off on any agreements, official correspondence (including employee correspondence), or documentation from the school.

Subcommittee officers do not have any authority to enter into any employment contracts or contracts/agreements of any kind. The P&C President should sign any contract or agreement once he/she has the approval of the members and the written approval of the Principal. Where a member has signed on behalf of the P&C, even if unauthorised, the P&C may still be held accountable. Where there are disputes with contractors the P&C may need to seek independent legal advice.

## **Document Retention**

P&C Association are required to keep a variety of documents and records. P&Cs Qld has developed a fact sheet as a guide to how long to keep various documents. Please refer to the attached factsheet and talk to your school Principal or the P&C Auditor if you need further assistance.

<http://www.pandcsqld.com.au/documents/2014/01/record-retention-schedule-2.pdf>

## **Gifts given by the P&C Association**

Gifts from the P&C Association - Money raised by the 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 or provide entertainment for retirements, farewells, funerals, etc. Specific collections may be run for such events and individuals approached for contributions.

Fact Sheet: <http://www.pandcsqld.com.au/documents/2013/11/giftsvolunteer-incentivesdonations.pdf>

## **Gifts/Donations to the P&C Association**

Gifts and donations to the P&C Association do not have tax deductible status, except where the P&C Association has established a Deductible-Gift-Recipient (DGR) Building Fund and donations are made to that fund. If suppliers provide gifts to the tuckshop, for example, they must be recorded in a gift register and the P&C Association members will decide their use. Any gifts made to the Association, subcommittees or staff must be recorded in the Gift Register.

P&C must keep a gift register of any gifts given to the P&C Association, volunteers or employees. The Association can determine how these gifts are used. Please refer to the Accounting Manual for P&C Associations (page 86) for further information.

## **Donations to the school**

Funds raised by the P&C are to be used to provide or assist in the provision of financial or other resources or services for the benefit of students of the school. This is a function of the P&C under the *Education (General Provisions) Act 2006*.

The P&C Association members determine how their funds will be used for this purpose. With global budgeting, the P&C Executive should be involved in the school's budget discussions. The school and the P&C together, through mutual consultation and discussion, can then decide how the P&C will contribute towards the school budget. Remembering that the P&C will have already decided what funds will be available and what the P&C priority areas will be.

P&C Associations may choose to assist schools with maintenance and purchase of equipment but the P&C should be aware that the school does receive an allocation of money specifically for repair and replacement of school equipment such as office computers, photocopiers, grounds maintenance equipment etc. The P&C should be looking to provide the extras not provided by state funding that will improve the social, environmental and learning outcomes of the students of your school

## **Social media sites**

P&C Associations are not encouraged to have separate stand-alone accounts on social media sites as the workload to maintain these accounts is quite onerous. However, if the P&C Association does decide to establish a standalone site or have a page on the school's site, there are some protocols that need to be observed. Please see the Social Media Toolkit (produced by DETE and P&Cs Qld) available on the DETE and P&Cs Qld websites.

<http://www.pandcsqld.com.au/pc-resources/policies-procedures/pc-social-media-guide>

## **Planning together with the school – global budgets**

The principal should include the P&C in the development of the school's Annual Implementation Plan (AIP) and budget. Budget development is an essential component of goal and direction-setting for the school. Annual Implementation Plan (AIP) was previously known as Annual Operation Plan (AOP).

The P&C president should endorse the school's Annual Implementation Plan.

Budgeting is a collaborative process - together, the P&C and school formulate the global budget for the school. As part of the school's budget preparation, usually the P&C president or the executive will be invited to participate in the consultation and discussion. Schools are required to submit their budgets to their regional office.

In formulating the school budget, the principal will liaise with the P&C to determine what contribution could be expected from the P&C for the next budget period. The P&C Association members determine how this contribution will be used, based on a 'wish list' provided by the principal and the school community. At these discussions, the principal may indicate the identified projects that the school wishes the P&C to contribute to. This principal's wish list can help P&Cs to identify areas they would like to focus on.

The P&C representative will bring the wish list back to the P&C for discussion and deliberation by the P&C members. Be mindful that the wish list is exactly that - it is a proposal and suggestion by the principal. The school and the principal cannot direct the P&C on how and where to spend their funds. That is entirely the P&C's decision. However, the P&C should be guided by the principal's recommendations.

The P&C should be looking to provide the extras not provided by state funding that will improve the social, environmental and learning outcomes of the students. P&C contributions towards the school usually provide additional/enhanced learning opportunities or resources.

The P&C Association must also have an AOP/AIP and budget in place. The partnership between the school and the P&C in the formation of a global budget will achieve the best possible outcomes for students and inform the P&C budget. Each year, the P&C should prepare its budget with reference to the school budget.

All parties should identify activities that are expected to occur during the next year and also take into account activities planned for future years to inform budgets.

Student contribution and text/resource schemes must be discussed and endorsed by the P&C Association.

## **Dissolution of the P&C**

A P&C is able to continue operating providing there are two members of the Association (P&C Constitution - Section 26). However, it is not viable to operate without two officers of the Association to act as signatories. If your P&C is not viable it will be passed back to the school Principal and placed in "Caretaker Mode:" until officers can be elected to vacant positions. Refer also to Caretaker Mode section of this booklet.

### Where there is no viable P&C

- there will be no tuckshop, uniform shop or Outside School Hours Care unless the school makes other arrangements under a caretaker arrangement to continue the business operations of the P&C Association.
- there can be no fundraising or other events except those Education Qld designates that schools can run in their own right
- all subcommittee activities cease
- all P&C property and funds remaining after the payment of expenses will be dealt with by the Principal's supervisor at the DETE Regional Office
- the parent voice in school activities and operations will need to be heard in other forums convened by the school

### Purchasing Policy

Education Qld has provided, a purchasing policy specifically designed to assist P&C Associations purchase items in line with Purchasing Policy. This document outlines the requirements of a P&C and its subcommittees when purchasing items for the P&C or the school. The purchasing policy can be found at:

<http://education.qld.gov.au/corporate/pandc/pcpurchasingpolicy.doc>

### Smart Choices Food Strategy- Food Safety Legislation

Queensland Health and Education Queensland's Joint Working Group has produced a strategy to address the nutritional value of food and drinks supplied in Queensland. Schools and P&C Associations that operate a school tuckshop are required to follow the Smart Choices Strategy.

#### Smart choices

Your P&C and the school **must be aware** of the Smart Choices *Healthy Food and Drink Supply Strategy for Queensland Schools*, which was mandatory from January 2007. **Smart Choices** is all about supplying healthy food and drink choices to students in Queensland schools. **School food and drink supply includes all situations where food and drink is supplied in the school environment:** tuckshops, vending machines, school excursions, school camps, fundraising, classroom rewards, school events such as celebrations and sports days, and food used in curriculum activities.

Reflecting the *Australian Dietary Guidelines for Children and Adolescents* and *The Australian Guide to Healthy Eating*, **Smart Choices** categorises foods and drinks into three groups:



#### GREEN – Have Plenty

*Encourage and promote these foods and drinks in the school.*

**GREEN** foods and drinks are drawn from the basic five food groups and are low in saturated fat, sugar and/or salt and rich in nutrients. These foods should feature prominently in the school environment. Foods and drinks that fit into the **GREEN** category include fruit, vegetables, wholegrain or high-fibre bread and cereals, cheese and yoghurt, lean meat, fish and poultry, eggs, nuts and water.

#### AMBER – Select Carefully

*drinks dominate choices and avoid large serve sizes.*

**AMBER** foods and drinks are mainly processed and have added to them. These products should not dominate at choices. A selection that consists mostly of **AMBER** foods students with choices containing too many kilojoules at



*Do not let these foods and*

*had some sugar, salt or fat the expense of healthier and drinks will provide the expense of fresh choices.*

#### RED - Occasional

*Limit the availability of these foods and drinks to no more than two occasions per term.*

The 'occasional' foods and drinks that make up the **RED** category are based on the 'extra' foods as defined in *The Australian Guide to Healthy Eating*. These foods and drinks should only be consumed occasionally because they lack adequate nutritional value, are high in saturated fat, and/or added sugar and/or salt, can contribute excess energy and can contribute to tooth decay and erosion.

## Smart Choices

Smart Choices Strategy:-<http://education.qld.gov.au/schools/healthy/docs/smart-choices-strategy.pdf>

Smart Choices Toolkit:- <http://education.qld.gov.au/schools/healthy/food-drink-toolkit.html>

Smart Choices Resources: <http://education.qld.gov.au/schools/healthy/food-drink-resources.html>

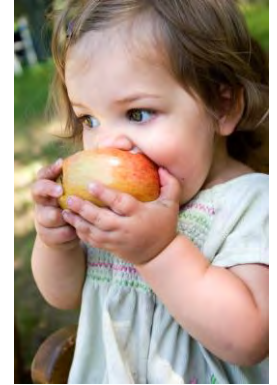
Smart Choices Checklist: <http://education.qld.gov.au/schools/healthy/checklist.html>

The *Food Safety Legislation* has been adopted by Australia nationally to provide an instrument for safe handling, preparation and distribution of food. Websites to use for more information include - [www.foodstandards.gov.au](http://www.foodstandards.gov.au), <http://www.health.qld.gov.au/foodsafety/legislation.asp>

Food Safety Resource:

<http://www.health.qld.gov.au/foodsafetymatters/about/default.asp>

**NOTE:** The P&C Association should have a process in place to identify and approve any RED food activities within the school year. The strategy is the responsibility of the whole school community, not just the tuckshop.



## Food safety in non-profit organisations

<http://www.health.qld.gov.au/foodsafety/consumers/nonprofit.asp>

There are a number of resources available on the above web site including a booklet that addresses food provided for sale by a not-for-profit organisation for sale to the community (e.g. election day stalls) (Also refer to the section in this booklet on home bake).

## Community use of school facilities

If your school is considering community use of school facilities, ensure that the requirements of the procedure, Commercial Activities and Charging Practices in Schools and Other Education Centres, **Community Use of School Facilities** procedures followed to ensure the school complies with the school's obligations as a public authority, including minimising the risk of corruption, fraud, maladministration and waste. These procedures are available from your Principal.

**Approvals** - ensure that you obtain the correct approvals for any arrangement that is entered into. Principals possess delegations devolved by the Minister in relation to the use of school property. The Principal must sign any forms for new hirers. P&C can have an agreement with the school Principal for the ongoing management of the facility. They cannot authorise the hiring of the facility.

**NOTE: P&Cs have no authority over the use of school facilities** and their agreements require Ministerial approval under the Education (General Provisions) Act.

The Principal is responsible for signing any agreement to hire out school facilities.

DETE supports and encourages the use of school facilities by the community. This use should be consistent with the Education (General Provisions) Act 2006, Education (General Provisions) Regulations 2006, educational objectives of the school community, and needs of the local community. It is DETE policy that all community use of school facilities be formalised through written agreement **between the Principal of the school and the user or group**.

**NOTE:** Where the premise is to be used by the School's P&C Association (including subcommittees), no hire fees or minimal hire fee to cover costs is appropriate. P&Cs cannot be charged commercial rates.

Procedures for allowing community use – a guide for schools are on OnePortal and you should seek further information from your school Principal.

## Legal Advice

P&Cs Qld and DETE do not provide P&C Associations with legal advice or representation. If the P&C Association is served with legal papers they must notify the school Principal. If a P&C Association is taking legal action against another party they must notify the school Principal. In most instances the P&C Association will be required to seek independent legal advice at their cost.

## Finance Advice

Where a P&C Association has a financial question they should contact their school Principal or Business Service Manager (BSM). P&Cs Qld does not provide financial advice to members. P&C Associations should refer to the Accounting Manual in the first instance, then the school. If they still require assistance they may need to access independent accounting/financial advice from an accountant or their auditor.

## Caretaker Mode

The Department encourages P&Cs to continue operating as usual until they can fill the vacant positions, as long as they have sufficient cash flow. As long as there are more than two members, the Association can continue to exist. However, if there are no Executive officers there are no cheque signatories. Ideally, sub-committee members or officers would step up into the P&C Association Executive positions - even if only until replacements can be found.

If possible, P&C operations should continue - especially where tuckshops, uniform shops and employees are involved. The school can operate as an agent as far as receipting money and paying bills, even providing a bookkeeping service for a fee, if necessary. The Principal would have to be party to this arrangement. This would be seen as a temporary measure but could continue for as long as necessary. However, if this was to be a more ongoing arrangement then the school would need to look at options for operating the business functions of the P&C Association e.g. tuckshop, uniform shop and bookshop etc. if they wanted them to continue.

Where the P&C cannot form a full executive they can continue to operate so long as they have two officers that can act as cheque signatories. Without two officers to authorise payments, (including wages) the P&C is not considered functional. In that instance the management of the P&C Association would be handed back to the school Principal to manage. A 7000 cost centre would be opened to handle all P&C receipts and payments. The P&C bank account cannot be accessed as there are not two signatories to authorise any payments. The school Business Services Manager (BSM) or finance officer would manage the 7000 cost centre.

The Principal would advertise that the P&C positions are vacant and that the P&C is currently in Caretaker Mode until at least two of the executive positions can be filled at the next meeting of the Association or at a Special Meeting convened for the purpose of electing members to the vacant positions. If there is a shortage of members the Special Meeting would include the acceptance of new members to be followed by an election of officers to vacant positions. A special meeting can only be held for the purpose that it was advertised and needs to have 7 days' notice given to the community.

Without a P&C Executive sub-committees would have no overarching body to report to or ratify their decisions. Therefore they cannot continue to operate. There can be no fundraising done without approval of the P&C and so without a P&C there can be no further fundraising by the Association or the sub-committees.

The P&C Volunteer Personal Accident Insurance will remain in place and continue to cover any volunteers acting in a voluntary role for the school, as this policy is a group scheme contributed to by DETE. **There can be no fundraising**, with the exception of the Student Council.

The OSHC Service Approval is tied to the P&C Executive Officers and so the service cannot operate without the executive officers who form the basis of the Provider Approval from the Office of Early Childhood and Care. The Office for Early Childhood Education and Care (OECEC) would need to be notified as soon as possible but within 14 days of any change in the P&C Executive. If you do not have a P&C Executive in place (more than two officers) then



the Principal should make contact with the Office of Early Childhood Education and Care officer responsible for your service. They are located at your Regional Office.

| <b>P&amp;C Association - Caretaker Mode</b>                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (A P&C Association is put into caretaker mode where the Association has less than two P&C Executive Officers)                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Less than two P&C Executive Officers                                                                                                                                                                | The P&C Association must have two officers to authorise payments without this the P&C cannot perform its functions                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Caretaker Mode invoked                                                                                                                                                                              | P&C Operations handed back to the school Principal to Manage                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Open 7000 Cost Centre                                                                                                                                                                               | BSM will usually manage this process.<br>P&C Staff are paid through this cost centre but the employee stay as P&C Employees.<br>The Principal can charge the P&C a fee to do the bookkeeping.<br>The school banks all incoming P&C funds into the cost centre and pays expenses out of the cost centre                                                                                                                                                                                                                                                                                                                                                                         |
| Advertise a Special meeting giving 7 days' notice to the school community to:-<br>1. Elect new officers to the Association or<br>2. Accept new membership and elect new officers to the Association | Advertise in the School Newsletter<br>Principal chairs the meeting until a President is Elected.<br><br>The President takes over from that point on unless there is a motion for the Principal to continue the elections.<br><br>This process continues until there is a successful outcome                                                                                                                                                                                                                                                                                                                                                                                    |
| P&C Activities cease                                                                                                                                                                                | P&C Activities that have not been approved by a meeting of the Association prior to Caretaker Mode cannot be undertaken.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Subcommittees cease to operate                                                                                                                                                                      | Subcommittees do not have the main body of the P&C Association to authorise payments, activities etc.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Volunteer Insurance                                                                                                                                                                                 | Personal Accident Volunteer Insurance continues to provide cover to all School and P&C Volunteers providing that they have signed on in a volunteer register.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Insurance and Activity Declarations                                                                                                                                                                 | Activity Declarations are required to be completed by the P&C Executive whenever the P&C is hosting an event that required public liability insurance e.g. Bunning Sausage Sizzles).<br>Without an executive these events are at risk                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Successful Election of Executive Officers                                                                                                                                                           | The Officers take office<br>P&C Activities resume<br>Subcommittees can operate<br>The School will settle the 7000 Cost Centre with the P&C. If funds are owed by the P&C the P&C will reimburse the school as soon as possible. If the P&C is owed funds by the school the school will transfer the excess balance of the cost centre back to the P&C                                                                                                                                                                                                                                                                                                                          |
| P&C Operated Outside School Hours Care Program                                                                                                                                                      | The OSHC Service Approval is tied to the P&C Executive Officers and so the service cannot operate without the executive officers. The Executive Officers form the basis of the Provider Approval granted by the Office of Early Childhood Education and Care. The Office for Early Childhood Education and Care (OECEC) should be notified as soon as possible but within 14 days of any change in the P&C Executive.<br><br>If you do not have a P&C Executive in place (more than two officers) then the Principal should make contact with the Office of Early Childhood Education and Care officer responsible for your service. They are located at your Regional Office. |

# Volunteer Management

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## Volunteer Programs

Successful volunteer programs actively target community volunteers (not just those from the school community). It is important not to overload your volunteers and recognise their skill sets. Feedback allows your program to grow so encourage feedback in an appropriate manner. Spend time to evaluate what it is that you can provide to your volunteers and give them a sense that their contribution is worthwhile and appreciated. Planning is important. Ensure that you plan and identify specific areas and times where volunteers can assist your organisation.

The management of volunteers, within a P&C is often left to the Tuckshop Convenor. The convenor may not be the best person to manage P&C Volunteers. It could be a role that a Vice President takes on or you may wish to appoint a volunteer coordinator to manage and recruit volunteers for the various areas within the school community where volunteers can make a huge impact. Efficient management of the program will provide the P&C and the school with a broader selection of volunteers.

Identify and be aware of any barriers and then structure your program to accommodate or overcome the barriers that you can. These barriers may be due to language, culture, time poor, childcare restrictions or people may simply not be aware that you are requiring volunteers in a specific area. So always be clear about what you are requesting from your volunteers and what they can expect from you. It is important to provide your volunteers with an induction and information about their role. They need to know what is expected of them and what they can expect from the P&C. the minimum information that they will need is:

- Information about the role of the volunteer
- Contact details for their supervisor
- Training on equipment
- Their rights and responsibilities
- Breaks and where they can be spent
- Importance of Communication and Confidentiality

What can you do for your volunteers?

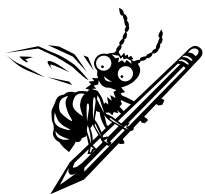
- Information and training around the volunteer role
- Provide skills, training and confidence
- Assist them to recognise their skill set
- Business skills, Career options, Catering skills and training
- Job satisfaction -Keeps them coming back
- Opportunity to be involved and engage in their child's education
- Greater understanding of how a school operates
- Opportunity to share in school decision making
- Support and friendship

Volunteering is a two way street – people will not continue to volunteer if they are not getting anything back. They need to feel useful and valued or they will move on. Some volunteers will stay long term and some short term. A successful program will provide good training for volunteers, enabling them to use their new skills to some will find paid work from the training and confidence that they have received. Your program is successful!! You are providing people with the skills and confidence that they need. They will recommend your program. Always be clear about what you are requesting from your volunteers and what they can expect from you.

Remember that volunteers who do not have children at the school (including Grandparents) need to hold a blue card before they can volunteer. Ensure someone is managing the Blue Card applications and expiries. To find out more about Blue Cards please go to <http://www.cypcg.qld.gov.au/bluecard/index.html>

Look after your volunteers by talking with them regularly and giving them a way to make a complaint, a suggestion for improvement or even to compliment your program. Introduce them to other volunteers and staff and where possible make volunteering fun. Always allow opportunities for volunteers to debrief, even if that is simply by talking to them. A volunteer that feels valued will stay longer and recruit more volunteers to your program.

### Our 8 B's



- **Be Friendly**- Welcome new and old members
- **Be fun**- Have something fun at each meeting
- **Be educational** – Provide guest speakers
- **Be on time**- Start and finish meetings on time people's time is important
- **Be Open and Responsive** – Have a way for people to provide feedback e.g. a suggestion box
- **Be prepared to value** ideas and suggestions
- **Be Creative**- Break down larger tasks to smaller commitments
- **Be thankful**- always remember to say thankyou (include yourself)



Volunteers must be aware of confidentiality and **what they hear at school stays at school**. If they have concerns they should raise them with the Program Manager or the Principal. Always ensure that volunteers have a process to follow if they feel that they are uncomfortable with any information they have become aware of in their volunteer role.

Volunteers are a valuable resource. Don't underestimate their contribution. Do the sums and put a dollar value on their contribution as well as your own contribution.

With effective management your school can have a very successful volunteer program. Use your volunteers wisely and don't wear them out. Well supported, happy and informed volunteers will help your program to prosper. The amount of time that they can donate will vary greatly from volunteer to volunteer. They will be mobile – Expect that they will come and go as their available time permits.

### Some Tips

- Make sure new volunteers or P&C members are made to feel welcome!
- Give them any information they might need as new members but don't overload them.
- Operating an efficient, timely and friendly meeting will encourage people to attend and join in.
- Celebrate your successes!
- Share the work load!
- Don't let the meetings get bogged down.
- Encourage new ideas.
- Support each other.
- Operate under a code of conduct.
- Make time to share a cuppa and a chat at meetings.



## Blue Cards and volunteering

The P&C must have in place a process for evaluating if school/P&C volunteer needs to hold a Blue Card before starting as a volunteer. The P&C and the school need to keep a register of people who hold a Blue Card and the expiry date. It is important to track expiry dates on Blue Cards. P&C or the school can apply for a Volunteer Blue Card for anyone wishing to volunteer at the school or within the P&C Association.

**Remember:** Volunteers who are **not** parents of students at the school **MUST** hold their Blue Card **before** commencing as a volunteer. This includes grandparents. For more information please go to

[www.bluecard.qld.gov.au](http://www.bluecard.qld.gov.au)

# Business Operations

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## Financial management & business operations

(Refer Accounting Manual for P&C Associations for further information).

The P&C Association needs to have the following functions in order to meet policy and legislative requirements:

- Annual operational plan;
- Budget and cash flow forecast;
- Review monitoring and reporting;
- Account keeping – purchases, expenditure, wages, GST, profits, BAS and monitoring of budget; and
- P&Cs are able to establish retail operations e.g. tuckshop, uniform shop etc., but must follow processes set out in the Accounting Manual for P&C Association when doing so.



The *Accounting Manual for Parents and Citizens Associations* sets out the P&C's management responsibility, accountability and statutory requirements. P&C financial management and planning are central to operating a successful P&C Association.

The *Education (General Provisions) Act 2006* provides P&C Associations with the opportunity to manage the school tuckshop operation in state schools and any other business operations deemed necessary by the P&C Association. All P&C business operations must break even or make a profit. Many P&C Associations set their tuckshop up as a "service to the school community". A P&C can run a business operation as a service to the community but the service must still cover costs of operation (eg wages, PAYG, superannuation, work cover, insurance, cost of goods sold etc)

P&C can operate a number of business operations that most commonly include:-

- Tuckshop Operation
- Uniform Shop Operation
- Bookshop Operation
- Outside School Hours Care Program

P&C Associations can join an industrial union of employers for further industrial advice. P&Cs Qld does not provide industrial advice to P&C Associations but do provide some guidelines

## Employment of staff by P&C Associations

The P&C is the legal entity and can employ staff tuckshop, uniform shop, OSHC, operations manager etc. The Principal is not the employer but can advise and support the Association when necessary. The Principal should direct any P&C employment issues to the P&C President. The President has the delegation to sign off on all employment agreements and documents for the P&C Association except where there is an identified conflict of interest. Employee files must be kept in a secure location on school premises.

Examples to include in a staff file:

- Letters of appointment;
- Changes in work conditions;
- Work Cover forms;
- Performance reviews and warning letters; and
- Tax file declaration.

P&C Executive should note that P&C Employees are covered under State Awards and have not been moved across to the Federal Awards. The P&C President is the authorised officer to sign off on any employment documentation.

- P&C retail employees are covered by [PARENTS AND CITIZENS AND OTHER ASSOCIATIONS RETAIL AWARD - STATE 2012](#)
- Outside School Hours Care staff are covered under the “Childrens’ Services Award State 2006”. [CHILDREN'S SERVICES AWARD - STATE 2012](#) [PDF 242kB]
- Administrative staff are covered under the [CLERICAL EMPLOYEES AWARD - STATE 2012](#)
- All are covered by the “Family Leave Award 2003”.
- Workplace Health & Safety legislative requirements must be met.
- Superannuation legislative requirements must be met.
- Staff are entitled to Long-Service, Maternity and Family Leave (**refer to the** Parents and Citizens and Other Associations Retail Award State 2004”).  
[http://www.qirc.qld.gov.au/resources/pdf/awards/p/p0087\\_p0030\\_011110.pdf](http://www.qirc.qld.gov.au/resources/pdf/awards/p/p0087_p0030_011110.pdf)
- PAYG Tax remittance requirements must be met.
- If you have an issue with a P&C employee it should be referred to the P&C President for action

## **P&C Employees**

P&Cs Qld Provides some basic information on our website however we do not provide P&Cs with individual industrial advice or support. Your P&C can seek support and information from an employer organisation such as NRA. Fair Work Australia also has a great deal of information on their website however you must keep in mind that P&C employees are catered for under State Awards and not Federal Awards. P&C employees come under two main awards – one for Outside Hours School Care employees and another for retail operations employees.

[CHILDREN'S SERVICES AWARD - STATE 2012](#) [PDF 242kB]

[PARENTS AND CITIZENS ASSOCIATIONS RETAIL AWARD - STATE 2012](#)

Employees of the Association are employed under the above awards and the P&C must hold Workcover and pay superannuation for employees according to the relevant award.

P&C Associating are restricted to pay into the Superannuation funds referred to in the P&C Associations Industrial Award for employees employed under that award.

### ***Convenor***

The convenors of the operation are responsible for ensuring all policies and procedures of the facility are carried out efficiently. They have a key role to play in informing and advising the members of the Association on the progress of the operation. P&C Associations can operate with a volunteer convenor, partially paid convenor or fully paid convenor. There are some restrictions on how your P&C structure the staff within your tuckshop so it is important to get advice on the options available to your P&C through your employer organisation.

### ***Volunteers***

Volunteers are the backbone of a P&C and its operations. Your policy should reflect this by providing opportunities for volunteers to be involved. Clear expectations and the realisation that volunteers have different comfort levels that need to be considered when assigning tasks, should be considered. The P&C Should have a volunteer induction and training process (See section on volunteer management for further information). There should be ongoing training for both staff and volunteers. This training should be documented.

## **Volunteer Convenor**

Any school can operate a business operation with a volunteer convenor. The convenor must sign off on voluntary hours stating that they are providing a service as a volunteer and not as a paid staff member. P&C Associations should determine what is the best staffing option for their situation. It is always best to talk with your employer union and seek advice before placing any staff either voluntary or paid into a position.

## **Work Health and Safety**

Your policy should outline the work health and safety requirements within the operation and a documented process for reporting and recording any incident. Your P&C Association has a responsibility to provide training to both staff and volunteers in WHS. Further useful information on WHS laws is available from:

<http://www.safeworkaustralia.gov.au/sites/SWA>

## **Tuckshop / Uniform / Bookshop Policy**

P&C should invest some time to develop a policy document for each business operation of the P&C. This will ensure that correct processes and procedures are clearly set out and followed. It can also be useful if a convenor is absent.

## **Management**

Decide how the business unit will operate and be managed. The P&C can determine the style of management that best suits the needs of the P&C and the school and document that process. All P&C processes should be documented and be available to staff and volunteers. Your P&C should consider line management, reporting and training as well as clear lines of communication.

## **Budgets**

All P&C Business Units require a budget. This enables planning and reflects the goals of the activity. This proposed budget should be forwarded to the P&C Treasurer for inclusion in the proposed P&C budget for the AGM. The Accounting Manual for P&C Associations has an example of a budget.

## **Reporting**

As P&C Associations are acquiring and expending public money, each P&C must be able to account for all moneys raised and spent in a clear and easily understood format. Reporting to the P&C Association at each monthly meeting on the activities and the financial position of the operation, allows the P&C members an opportunity to detect any inconsistencies or trends that may require rectifying. It also provides an opportunity to provide a 'pat on the back' to those involved when things are going exceptionally well. Your policy should outline the reporting requirements of the P&C. Who reports and when?

## **Confidentiality**

All staff, volunteers and ALL P&C members should be aware of confidentiality when working in the school grounds. It is important that they recognize that as a volunteer or staff member they may come across some information that is confidential. They are expected to uphold that confidentiality. If there was an incident that caused them concern they would report it to their supervisor or the school Principal.

## **Loaning out equipment**

Loaning out or hiring P&C equipment such as pie warmers, urns etc, is a matter for your P&C to All loans or hires should be signed for by the person borrowing or hiring with a provision that any damage or breakages will be paid for by the borrower/hirer before they take the item away.

## Making a profit

P&C Associations are required to break even or make a profit in all of their business operations. Some P&Cs will run their tuckshop as a service to the school community but it must still cover all costs associated with its operation. To make a profit, tuckshop income (i.e. sales) must be greater than all tuckshop expenses (i.e. total costs). Tuckshop expenses include:

- the cost of goods sold – prices need to be adjusted regularly to cater for increases in prices.
  - Know how much an item costs to produce.
  - Use portion control
  - Provide volunteers with examples of how particular items are to be produced.
- wages and other costs for paid workers ( e.g. workcover, superannuation, training).
- operating expenses – all other operating costs including:
  - packaging material
  - insurance
  - cleaning
  - maintenance and repairs
  - stationery and postage
  - pest control etc.

### *Pricing items*

#### *Example Vegemite Sandwich*

*one slice of bread = 10c (Cost of a loaf of bread divided by the number of slices)*

|                                   |   |                 |                        |
|-----------------------------------|---|-----------------|------------------------|
| <i>Bread</i>                      | - | <i>2 slices</i> | <i>20 cents</i>        |
| <i>Butter</i>                     | - | <i>5 grams</i>  | <i>06 cents</i>        |
| <i>Vegemite</i>                   | - | <i>7 grams</i>  | <i><u>04 cents</u></i> |
| <i>Total cost of ingredients:</i> |   |                 | <i>30 cents</i>        |

There is a need to calculate all other operating expenses such as the percentage of wages involved, wrapping, materials, etc. However, this can easily be obtained by looking at the previous year's operating expenses and expressing this as a percentage of the cost of sales. Based on operating expenses of 20%:

*20% of 30 cents = 6 cents*

*The price needed to break even = 36 cents*

*Plus provision for contingencies – round up to = 40 cents*

If your tuckshop policy sets a 45% net profit margin – then the cost of making the sale is *40c + net profit margin of 45% (18c) = 58c.*

### **Pricing**

The level of profit should be determined by the P&C Association. Most tuckshops aim to provide funds for the benefit of all students at the school, from the profits generated. Efficient tuckshops plan a desired profit level and set prices accordingly. Your pricing policy should outline the method of calculating cost per item and mark-up percentages. Remember when calculating cost of an item to include the cost of packaging and any extras etc. Your P&C may choose to subsidise healthier options and have a higher mark up on the less healthy options.

### **Purchases on Credit**

P&C Associations cannot offer credit to customers. Customers can pay in advance and work an account back to a 0 balance but this needs to be closely monitored.

### **Refund policy**

Your P&C Association should have a very clear and concise refund and exchange policy.

## Payment for goods

Goods must be paid for before they are provided to an individual. Your policy should cover acceptable methods of payment for goods including layby. Your P&C should set out clearly any rules around a layby purchase and provide them to the customer.

Personal purchases (e.g. a bag of chicken nuggets) should not be made through the tuckshop. This distorts the sales figures of the tuckshop and often GST is not considered. The person is able to place an individual order with the supplier directly and make payment directly to the supplier.

**Credit should never be provided – payment should always be received prior to handing over goods.**

## Stock control

Stocktakes must be done at least once a term but preferable monthly for any retail outlet of the P&C Association.

## Debt collection

Collection of outstanding monies is becoming an increasing problem for some P&C Associations. Your P&C needs to manage outstanding debts in a confidential and effective way. P&C Associations are able to engage a debt collector to recover debts. Please talk with your school Business Service Manager (BSM) for further information as the P&C should follow the same process the school follows to recover debts.

## Hours of Operation

The P&C Association should decide what hours best suit their school community.

## Catering for functions

Catering for school functions and meetings is becoming an important service provided by the tuckshop, with some also catering for functions and events outside the school. The P&C should have a catering policy outlining pricing, menus and staffing arrangements. Food safety standards must be considered in any such catering arrangement.

## Home Cooking

Home cooking has been a tradition in schools for many, many years. It has provided an opportunity for parents who were unable to come to tuckshop to do their bit. However there are increased food safety hazards relating to this activity. P&C must keep very comprehensive records of any baking provided from an outside source. These records would include date and time of baking, ingredients and use by date. P&C Associations cannot guarantee the conditions under which these items have been produced. Possible hazards include lack of food safety skills, cleanliness of the facility where foods are prepared, unsafe transport and storage of prepared foods and the donation of potentially hazardous foods. Home cooked items are also subject to *Smart Choices Healthy Food and Drink Supply Strategy for Queensland Schools*.

P&Cs who want to provide home cooked items such as muffins and slices are encouraged to invite the parents to use the tuckshop facilities, (outside tuckshop operational hours) and tuckshop ingredients. Some convenors encourage volunteers to come into tuckshop earlier and make fresh items on site. If they are not able to be made on site, only home cooked foods that are not potentially hazardous should ever be accepted. Parents who are unable to use the school's facilities should be encouraged to donate items.

All members of the P&C Association should be informed of the risks associated with home cooking and make an informed decision on whether this practice should be permitted.

Further information can be found at: <http://www.health.qld.gov.au/foodsafety/consumers/nonprofit.asp>



## Food Safety Training and qualifications

All persons engaged in the handling of food for sale have an obligation under the *Food Safety Standards* to have adequate skills and knowledge in food safety and hygiene commensurate with their food handling activities. The skills and knowledge requirement may be met in a number of ways, including, but not limited to:

- 'in-house' training by other staff;
- providing food safety and food hygiene information for staff to read;
- operating rules that set out the responsibilities of food handlers and their supervisors;
- sending staff to food safety courses run by outside organisations;
- hiring a consultant to run a course for the staff; and
- recruiting staff with formal industry-based training qualifications.

P&C Associations should aim to have one person within the tuckshop staff with a Food Safety Supervisor qualification. This can be done by recruiting someone with that qualification or providing training opportunities to current staff. Food Safety Supervisor courses are done through various Registered Training Organisations including TAFE.

**Looking after our Kids** – Food safety training resource, *Looking after our Kids* (Commonwealth Department of Health and Ageing 2002)

The *Looking After Our Kids* resource was developed under the guidance of the Food Regulation Standing Committee's Implementation Sub-Committee. It is a great resource for use as a training tool for volunteers. It consists of a video and easy-to-follow workbook for school principals, P&Cs, tuckshop managers and volunteers to help them understand the *Food Safety Standards*. Volunteers can watch the video and sign off to reinforce food safety in the tuckshop. It is free to download.

<http://www.foodstandards.gov.au/consumer/information/pages/foodsafetyproducts/Default.aspx>

## Tuckshop Resources

There are a number of organisations that can assist tuckshops with organisation, menu, staffing requirements etc. Industrial advice can be obtained from an employer organisation e.g. NRA / CMS or Fair Work Australia


**Nutrition Australia Qld** - <http://www.naql.org/>

Nutrition Australia Qld offers a wide variety of training and course options throughout Qld Food Smart as well as information and resources for school tuckshops. Food Smart Schools is an exciting program provided by Nutrition Australia Qld (NAQ) to provide accurate, practical nutrition information and a range of services and advice for school tuckshops/canteens, Principals, P&Cs, teachers, school based youth health nurses, parents and students. Our Dietitians, Nutritionists and Health Promotion Officers are the experts in providing nutrition services to schools. Membership is free however you must register as a member.

**Queensland Association of School Tuckshops (QAST)**

The Queensland Association of School Tuckshops Inc. (QAST) is a not for profit organisation and health promotion charity, dedicated to the promotion and support of Queensland canteens and communities in their endeavours to offer nutritious, hygienic and economically viable food services. They offer a variety of services and resources to members. QAST is a RTO and provides food safety courses on a regular basis. Membership is at a cost. Visit [www.qast.org.au](http://www.qast.org.au) for more information.

## School tuckshop refurbishment and upgrades

[Points to consider when refurbishing a school tuckshop](#)  225k has been developed in consultation with the Queensland Association of School Tuckshops and Nutrition Australia to assist school communities with refurbishing existing tuckshops.


Talk with your Principal to establish what work can be carried out by the P&C Association. Education Qld advises that, as the tuckshop facility is on education property and ownership of the building remains with the school, **the Principal is the responsible officer** charged with ensuring the project meets all legislative requirements and signs all contractual documentation.


## Infants and children in the tuckshop/uniform shop

Volunteers and employees who have small children (or sick children) should not bring them to the tuckshop. There are workplace health and safety and insurance issues. Small children are a risk to themselves and others in a tuckshop/uniform shop setting. Students over 11 years of age and with the permission of their parent/guardian are able to volunteer in the tuckshop. Refer to the insurance section of P&Cs Qld Website: [www.pandcsqld.com.au](http://www.pandcsqld.com.au)  
<http://www.pandcsqld.com.au/pc-resources/insurance/>


## Uniform Shop

The uniform shop provides the school with an opportunity to supply quality uniform items at a reasonable cost to parents. Fair Trading regulations should be observed, but the lack of overheads and volunteer labour force mean that schools can keep the price of uniforms at an affordable level.

P&Cs are able to endorse a Student Dress Code Policy that has been supported by the members of the Association at a meeting. Refer to [Student Dress Code](#) .

- appropriate *Deed of Licence* when licensing a manufacturer to reproduce the school logo for the purpose of manufacturing uniforms.
- the Principal must authorise suppliers to reproduce the school logo on uniform : [Information Sheet - Copyright School Uniform Logo](#)
- ensure notification and communication of any proposed change to school uniforms early in a school year preceding such a change, to all parents and if practicable, all retailers concerned so that school uniform shops and others with significant stocks of uniforms can replace or prepare for the changes

## Uniform Change process

- Generally the following guidelines will assist the majority of P&C Associations in the process for change.
- Refer to the DETE policy [Student Dress Code](#) 
- P&C meeting needs to be informed of the reason for change to be considered
- Approval motion from the P&C meeting to investigate the changes recommended
- Committee set up, including staff, students and parents to consider changes and provide recommendations to a P&C Association meeting.
- The School Principal, P&C and the committee should ensure that the whole community are aware that changes are being considered, the reasons why and any recommendations that have been put forward
- Community should be given ample time to consider any recommended changes and the ability to provide feedback to the committee
- After full community consultation, the committee should put forward their recommendations to the P&C Association for approval
- After approval at a duly constituted P&C meeting, the changes can be implemented and the student dress code updated by the school in the *Behaviour Management* policy

## Choosing and contracting a supplier

***P&C need written approval from the Principal when entering into any contract/agreement.***

- Suppliers of school uniforms should be appointed for a stipulated time. This should be timed to coincide with the contract for the use of the school logo.
- This then provides the P&C with an opportunity to review suppliers when the logo contract is about to expire.

- DETE has Standard Offer Arrangements (SOA) in place with uniform suppliers. This means that the P&C is able to use a preferred supplier without going through the tender process if they wish. The P&C is not limited to SOA suppliers and is free to choose another supplier providing that they then follow purchasing policy requirements.
- In most instances that P&C would be required to go through a tender process to appoint a uniform supplier. The tender process should meet the guidelines outlined in the Purchasing Policy. Your Principal can assist your P&C with information around the tender process.  
<http://education.qld.gov.au/corporate/pandc/pcpurchasingpolicy.doc>
- Any changes to the design of the school uniform should also coincide with this process.
- Suppliers should provide information/quotations that indicate costs, quality, delivery expectations and refund/exchange policy.
- Once the supplier is decided, the logo contract will also need to be arranged through the school Principal. The supplier's contract should also be a two year contract for consistency.

## Licensing the use of school logos

School logos are artistic works of copyright, generally owned by the State of Queensland, through Education Qld. Copyright protection is automatic, given that a logo is an original creation – i.e. not a copy. There is no registration process for copyright in Australia. P&C Associations must get the Principal's permission to reproduce the school logo in any form.

The Director-General has delegated the authority to all state school Principals to grant permission for the use of their school logos on uniforms and other materials. Permission should be granted in the form of a licence, signed by the Principal and the licensee.

## Clothing and Textile Report

P&C Associations are required to follow the Purchasing Textile Clothing and Footwear Policy. (*Purchasing Textile Clothing and Footwear*) Each year the P&C is required to complete a form indicating their use of textile and footwear suppliers based on their calendar year. This information and the return form can be found attached to the above link. P&Cs must ensure they are complying with the code of practice on employment and outwork obligations.

The Queensland, NSW and Victorian Governments are working to prevent the exploitation of workers in sweat shops where worker's conditions are appalling and wages low. Each of these Governments has developed a *Code of Practice on Employment and Outwork Obligations for Textile Clothing and Footwear Suppliers*. The Code clearly outlines the guidelines for suppliers to comply with non-exploitation of outworkers.

The Code of Practice can be viewed at: [http://www.justice.qld.gov.au/\\_data/assets/pdf\\_file/0013/12235/ir-textilefootwear\\_code2000.pdf](http://www.justice.qld.gov.au/_data/assets/pdf_file/0013/12235/ir-textilefootwear_code2000.pdf).

Implementation Guidelines can be viewed at: [http://www.justice.qld.gov.au/\\_data/assets/pdf\\_file/0014/12236/ir-textilefootwear\\_guide2000.pdf](http://www.justice.qld.gov.au/_data/assets/pdf_file/0014/12236/ir-textilefootwear_guide2000.pdf).

## Pricing of uniforms

P&C Associations will usually have a uniform subcommittee in place to recommend pricing points and standard mark-ups for all items sold by the uniform shop for approval at a P&C meeting. Where this is not the case the P&C meeting will decide the pricing point. P&C must consider profit margins while still making a profit from items sold.

## Sun Safe Policy

All Queensland State Schools are required to have a sun safety policy. P&C Associations are required to follow this policy when ordering uniform supplies. *Developing a Sun Safety Strategy*

## Bookshop

The book/stationery shop is generally a service to the school community to make purchasing of books more convenient. Parents purchasing books and stationery from the school through the book shop are assured that they are the correct type for their child's needs. Many schools find it uneconomically to have a bookshop all year round so only offer this service at peak times. The Bookshop must operate at a profit.

### ***Start of school year – Book packs***

Schools provide parents with lists each year for students' needs for the year to come. Many P&C Association provide supply the book packs to parents. Book packs can be prepared by the P&C or the local newsagent or stationery supplier, however as this can be a considerable purchase for the P&C Association Purchasing Policy requirements must be followed. See link: <http://education.qld.gov.au/corporate/pandc/pcpurchasingpolicy.doc>

### ***Stock levels***

P&C Associations should monitor sales and stock levels to ensure that valuable funds are not being tied up in items that are not selling. Stocktakes should be done at least each term but preferable monthly.

## Swim Club

Swim Club Subcommittees are the same as any other subcommittee within the P&C Association. They are bound by the P&C Constitution, Smart Choices, the Accounting Manual for P&C Associations and other policy. Because a swim club is made up of parents / caregivers from various areas of the community, not only from the school to which it is connected, the swim club subcommittee can create many challenges for the P&C Association. There needs to be a clear understanding by all members of the swim club and the P&C about the roles and responsibilities of the P&C and the subcommittee. It is essential, because of the diverse client base of a swim club subcommittee that you have some operating guidelines in place with the subcommittee.

It is important to know that:-

- The swim club subcommittee officers and members are appointed by the P&C Association.
- The executive and the members are responsible to the P&C Association.
- The subcommittee must comply with all policy and legislative requirements that they P&C are required to comply with.
- They must report both financially and on activities of the subcommittee to the P&C Association meetings.
- They must follow Smart Choices Food Strategy and the P&C Association should provide the subcommittee executive with all relevant policy information.
- They must prepare their reports for audit each year and provide those reports to the P&C Association Treasurer.
- They must use the same bank as the P&C Association.
- They must use the same auditor as the P&C Association and have the same financial year ending 31 December.
- P&C Association is the employer (not the subcommittee). All letters of appointment contracts must be signed by the P&C President.
- P&C Association must keep staff records for all Association staff.

The P&C Executive when appointed at the AGM should establish if the swim club is a functioning subcommittee of the Association.

- Does the swim club provide monthly reports to the Association on its activities and financial position?
- Are the Executive committee of the swim club members of the Association?
- Has the swim club executive been appointed (or endorsed) by the Association at the AGM?
- Are the books of the swim club forwarded to the association Treasurer for auditing with the P&C accounts?
- Does the swim club have the same financial year end?
- Is the bank account of the swim club in the name of "the XXXX School P&C Association Swim Club Subcommittee?"
- Does the swim club have an AOP and budget approved by the Association?
- Are swim club funds, in excess of working capital, being transferred to the P&C?
- Does the P&C have a contract with, or employ, the swim coach and any other swim club employees?

- Does the P&C pay the additional premiums for liability insurance for the swim club?

If the answer to all these questions is YES then the P&C is already fully aware that they have a swim club subcommittee, which is working well, with and for the P&C Association. If more than one of these questions is answered in the negative, further decisions may need to be made collaboratively between the Association and the swim club members.

## Outside school hours care (OSHC)

### What education and care legislation applies to my service?

In Queensland, the legislation that applies – either the *Education and Care Services National Law Act 2010* (National Law) or the *Education and Care Services Act 2013* (ECS Act) – depends on the type of service operated.

If you operate a service that is a budget-based funded service that does not receive Australian Child Care Benefit, then your service will be regulated under the ECS Act.

If your service receives Australian Child Care Benefit, then your service is regulated under the National Law. Most OSHC services are regulated under the National Law.



### Operating an OSHC

#### *Outside School Hours Care Services: Before and After School and Vacation Care*

The primary purpose of Outside School Hours Care (OSHC) is to provide a cost effective service to parents of students in the local community. The Department of Education and Training and Employment (DETE) encourages and supports schools in organising and engaging a provider for OSHC services. Services are provided with a License Agreement to operate from the Office of Early Childhood, Education and Care (OECEC). Officers are based at each DETE Regional Office. DETE makes available school premises to the providers of OSHC services.

Outside school hours care services are organised and operated by service providers including Parents and Citizens' Associations, not-for-profit community groups and commercial providers. The first preference when offering a service is to have the P&C Association operate the service. If they do not wish to operate the service, it is then tendered out by the Principal of the school and Procurement Branch of DETE.

If a P&C chooses to operate the service the P&C Executive become the "Service Providers" and any changes to these officers must be reported to the Office of Early Childhood, Education and Care within 14 days. The P&C, as "Service Providers" will then be given "Service Approval" to operate the service for their school.

The supervisor for the OSHC Program and OSHC staff at the OSHC Service is the P&C President/ Delegated Executive Officer/s. Where there is an issue it must be reported to the P&C President. The School Principal has no authority over the OSHC Program.

**NOTE:** From 1 January 2012, if the P&C operates an outside school hours care (OSHC) service, the P&C Executive Officers may have additional responsibilities and may have personal legal obligations regarding the operation of the OSHC service. Refer to the section on OSHC for more information.

- The National Quality Framework, under which the National Law sits, focusses on outcomes for children and continuous quality improvement and ensures Australian families have access to transparent information relating to the quality of education and care services.
- If the P&C is an approved provider of an outside school hours care service, members of the P&C Executive that have management and control of the service have responsibilities and personal legal obligations under the National Law which cannot be delegated when it comes to ensuring compliance with that law. This includes practices to be followed, requirements that need to be met, documentation that must be maintained, and materials, information and policies that need to be developed by services.

- The president of the P&C is responsible for the appointment of an appropriately qualified nominated supervisor (usually the OSHC coordinator). A nominated supervisor is a person who has consented to be the primary supervisor of the day to day operation of an early childhood education and care service. The nominated supervisor will have primary management and control of a service in the absence of the approved provider. In practice, the nominated supervisor, with the subcommittee (management committee), takes on the day-to-day running of the program, but when issues arise the president should be notified. Further information about nominated supervisors and supervisor certificates is located on the website outlined below.
- All education and care services in Queensland, including outside school hours care services, are approved and regulated by the Queensland Government's Department of Education, Training and Employment (Office for Early Childhood Education and Care).
- The Australian Children's Education and Care Quality Authority is the national authority guiding the implementation of the National Quality Framework nationally and ensuring it is delivered consistently in all state and territories.

For more information on the requirements of the National Quality Framework see:

Australian Children's Education and Care Quality Authority (ACECQA) link [www.acecqa.gov.au](http://www.acecqa.gov.au)

Department of Education, Training and Employment link [www.earlychildhood.qld.gov.au/nqf](http://www.earlychildhood.qld.gov.au/nqf)

It is also recommended that members [subscribe via the website](#) to the department's e-newsletter, *A to Z of Early Childhood*, to keep up to date with the latest developments. Contact your local DETE regional office ([www://deta.qld.gov.au/earlychildhood/pdfs/service-centre-contact-list.pdf](http://www://deta.qld.gov.au/earlychildhood/pdfs/service-centre-contact-list.pdf)).

Queensland Children's Activity Network

QCAN also provides support for P&Cs operating an OHSC Program. See link: <http://www.qcan.org.au/>.

The P&C is responsible for the appointment of the OSHC subcommittee (management committee). This management group must follow the same policy and procedures as the Association. Please refer to P&C Constitution Section 14 'Subcommittees' for more information on the role and responsibilities of a subcommittee.

### Management committee responsibilities

The management committee of a service where the P&C is the sponsor, is a subcommittee of the P&C Association and as such is responsible and accountable to the P&C Association. The main responsibility of the subcommittee is ensuring that the service has a sustainable, well-thought-out strategic plan that will carry the business successfully into the future. This strategic plan is developed in consultation with stakeholders of the service, each providing their hopes and vision, then bringing them together to form a common direction for the service.

The management committee must be appointed by the P&C Association and all members must be members of the P&C Association. Recommendations for management committee members should be put to the annual general meeting of the P&C for consideration and appointment. **They must have Blue Cards, as must all members of the P&C executive where an OSHC program exists.** Management committees should be given information (preferably in writing) on its responsibilities, composition and powers. **These must be designed to meet the requirements of the P&C Constitution and any changes need to be approved by the Association.** These guidelines are commonly known as 'policies and procedures' and are necessary to ensure good management. Queensland Children's Activity Network (QCAN) can be of assistance to P&C Associations with an outside school hours care program.

### Nominated Supervisor and educators

The National Law requires that the P&C, as the approved provider, must have a responsible person present at all times children are attending the OSHC service. This can be a person with management and control of the service (i.e. a member of the executive committee who has responsibility for managing the delivery of the service), a Nominated Supervisor or a certified supervisor who has been placed in day to day charge of the service. The P&C must nominate a suitably qualified person to be the Nominated Supervisor (eg OSHC Coordinator) to be placed in day to day charge

of the service. This person must consent to their nomination. The Nominated Supervisor and educators (staff) at the service are responsible for the provision of care and education in accordance with the National Quality Standard, working with the management committee.

Although the OSHC educators cannot be members of the executive of the management committee, they have a key role to play in informing and advising the members of the management committee on the progress of the service. Valuing the expertise of the educators will assist in productive and beneficial recommendations being provided to the P&C for their consideration and approval.

If the service is regulated under the *Education and Care Services Act 2013*, the P&C, as the approved provider must have 2 adult staff members present at all times children are attending the service. One staff member must hold, or be actively working towards an approved diploma level education and care qualification. The approved provider must also appoint a supervisor for the service.

### **Coordinator and staff**

The coordinator and staff of the service are responsible for ensuring all policies and procedures of the facility are carried out efficiently. They are also the ones who usually have to carry out any P&C approved directions of the management committee. Although the coordinator and staff cannot be members of the executive of the management committee, they have a key role to play in informing and advising the members of the management committee on the progress of the service. Valuing the expertise of the coordinator and staff will assist in productive and beneficial recommendations being provided to the P&C for their consideration and approval.

### **Financial management**

As P&C Associations are acquiring and expending public money, each P&C must be able to account for all monies raised and spent in a clear and understandable format. The *Accounting Manual for P&C Associations* is mandatory for all P&C Associations and their subcommittees to follow. Reporting to the P&C Association at each monthly meeting on the activities and the financial position of the operation provides P&C members with an opportunity to detect any inconsistencies or trends that may require attention. The Department of Education and Training's Office of Early Childhood Education and Care provides guidelines for the accounting of child care benefits. These should also be taken into consideration when preparing budgets, accounting systems and reporting processes.

### **Reporting to the P&C Association on child abuse**

Nominated Supervisors and educators made aware of matters involving child abuse or suspected child abuse must report as soon as possible to the P&C Association executive and the Department of Child Safety. Procedures to follow in cases of child safety including child abuse should be well documented in the service's Operating Handbook.

### **Outsourcing the OSHC Program**

This is done by the school Principal and Procurement Branch of DETE. The P&C may be asked for some input and/or to provide a representative for the evaluation committee. However, once the P&C have decided that they do not wish to operate the service then they have no further responsibilities or control of the outsourcing process or the service. Please refer to the next section for more details.

## **Outsourcing of P&C Business Operations**

P&C Associations **cannot** sublet the tuckshop or any business operation to a third party. If the P&C cannot run a viable business operation or does not wish to, then the P&C should pass the operation to the Principal.

The school Principal determines if the school or another party can operate the business operation. If the Principal decides to outsource the business operation, then the funds for leasing this operation go directly to the school account and are accounted for through the school's accounting system. The Principal may choose to operate the business as part of the school operations. In this instance the school will be responsible for the operation of the business.

Where a P&C Association does not wish to operate an Outside Hours School Care Program the school will arrange to tender the service. This process sits completely outside of the P&C Association, however they may be asked for some input. An operator will be appointed through the tender process. At the conclusion of the tender term and the service agreement, the service will again be offered to the P&C Association first, and if they decide that they do not wish to operate the service it will go to tender again.

## P&C Managing a School Facility

P&C Association does not have the ability to sign an agreement without written permission of the Chief Executive (delegated to the Principal), This means that although the P&C can act as an agent for the school and manage a school facility (e.g hall, tennis courts, swimming pool etc), they cannot sign the hire agreements. They must be signed by the school Principal. They cannot appoint a third party to operate on their behalf. After the new hire agreements have been signed off by the school and then the P&C can manage the facility.

## P&C Fraud

### Process for reporting suspected fraud or misappropriation.

A principal of a state school who has reason to suspect misappropriation of P&C Association funds, or fraudulent activity by any member of the P&C Association is to report this immediately in writing to the DETE Regional Director.

With priority, the Regional Director will seek approval from the Director of Internal Audit for an Internal Auditor to engage in a fact finding activity with a view to determining, whether or not to refer the matter to the Queensland Police Service (QPS). It would be Internal Audit's responsibility to refer the matter to the QPS if appropriate, and to communicate the outcome to the Regional Director.

P&C can report directly to the Queensland Police Service, however they should not investigate unless they are fully trained in this area as it can influence the investigation.

Many are minor (i.e. <\$5000) and generally involve:

- cash collections not being banked;
- cash being received, receipted and banked by one person who can alter what was actually received;
- general lack of internal controls; and
- low tuckshop turnovers due to cash being stolen.

Major frauds (tens of thousands of dollars) have involved:

- all of the previous but on a larger scale;
- unauthorised EFT transfers to personal accounts;
- cheques being drawn to themselves – signatures are forged;
- invoices falsified, cashbook completed with false information;
- bank account rarely reconciled;
- financial reports rarely provided to the Committee; and
- most occur during the 12 months between audits.



### Assistance in the prevention of fraud

Appropriate financial procedures prevent mismanagement, misappropriation, loss and fraud and P&C executive members are responsible for ensuring that appropriate financial procedures are followed. **Appropriate financial procedures include:**

#### *Expenditure*

- P&C cheques must be endorsed 'Not negotiable – account payee only';
- Cheque signatories **must not** sign blank cheques;
- Cheques must be signed by two signatories (signatories must be **independent**);
- Cheques should not be made out to cash;



- Cheque signatories must only certify payments when supporting documentation is available;
- Payments must only be made when **original** invoices are supplied (do not pay on statements);
- Accounts must be paid by cheque or EFT with the exception of petty cash transactions;
- Invoices must be endorsed 'paid' once payment is completed, i.e. cheque drawn; and
- Officer receiving goods must be independent to the cheque signatories.

### **Revenue**

- Two independent people should be responsible for collecting and counting money;
- Daily takings register to be maintained for trading activities, e.g. tuckshop, uniform shop (the register must be certified by two people);
- Receipts should be issued when money changes hands (external and internal transactions); and
- Money should be banked daily or stored securely (no money to be kept at people's homes).

### **Control Measures**

- Cashbooks/general ledgers to be kept up-to-date and liquid paper must not be used;
- Presentation of financial reports (including all subcommittees) at monthly P&C meetings;
- Presentation of profit and loss statements for the tuckshop and other business operations at monthly P&C meetings;
- Regular stocktakes; and
- Implementing cash registers at business outlets – cash registers are more efficient than sale sheets.

Detection of mismanagement, misappropriation, loss and fraud could be by:

- financial reports not being presented at monthly P&C meetings;
- tuckshop operating at a loss;
- tuckshop gross profit decreasing;
- supplier complaints over late payment of accounts; and
- late banking of monies.

Financial reports for presentation at **monthly** P&C meetings should include:

- a schedule of payments (already paid) and to be paid;
- a statement of receipts and payments (ensure receipt and cheque numbers are in sequence);
- a bank reconciliation certified by the Treasurer and President (including the original bank statement); and
- a trading profit and loss statement for the tuckshop and other business operation accounts (particular attention to gross profit).



# Fundraising

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Fundraising within the school is usually done through the P&C Association or in limited circumstances by the Student Council. Under legislation schools can't fundraise for school purposes. Schools can collect money for a charity NOT connected with the school under a sanction from Fair Trading or under the umbrella of a registered charity.

Generally, Principals are not required to receive approval from the P&C, only to seek endorsement for school fundraising activities. The Principal is the officer accountable, and is the ultimate decision maker for the school. So, as long as the Principal meets legislative requirements, the Principal can approve fundraising activities on school grounds in limited circumstances. Schools may act as an agent for the P&C, collecting money and passing it onto the P&C, under the P&C's name

Consult the Accounting Manual for P&C Associations and the Queensland Office of Gaming Regulations for further information. See link: <http://education.qld.gov.au/finance/procedure/pandc/> and <http://www.olgr.qld.gov.au>

## Raffles and Art Unions

The Office of Liquor Gaming Regulation provides guideline booklets for each of the categories below on their website and provides the permits where necessary. Raffles fall under the *Charitable and Non-Profit Gaming Act 1999* with other games such as Art Unions, Bingo and Calcutta Sweeps and this is managed by the Office of Liquor Gaming Regulation.

There is a host of information on their website at: <http://www.olgr.qld.gov.au> and Games and Raffles at: <http://www.olgr.qld.gov.au/gaming/licensing/competitions/index.shtml>  
<http://www.olgr.qld.gov.au/liquor/licensing/permits/community/index.shtml> (Liquor License Information)

Category 1 Games are games raising up to \$2000 Gross Proceeds (Total Ticket Sales) is one of their resources and it sets out the requirements that P&Cs must follow when holding a raffle. Depending on the value of the fundraiser there are various booklets and regulations. Please follow the links provided.

Category 2 Games are games raising between \$2000 and \$20000 Gross Proceeds.  
*P&Cs do not need a license to conduct a Category 1 or 2 games.*

Category 3 Games are games raising over \$20,000

All tickets in Category 1, 2 & 3 games must be sold at the same price, HOWEVER, tickets may be sold as a bundle (eg one for \$1 or three for \$2).

If bundled tickets can be purchased at the time of sale, then the same discount for bundled tickets must be offered to all ticket buyers.

Tickets must not be sent or delivered to a person UNLESS:

- The person has paid for the ticket before it is sent or delivered OR
- The person is the association's agent or ticket seller.

## Consent to Fundraise

To be an agent or ticket seller the parents must agree to receive the tickets.

Written permission must be obtained by the P&C from parents, for families to participate in fundraising activities. Parents can provide consent via permission note sent home for every fundraiser conducted. The student brings in

the signed consent form stating that they parents are happy to participate in the fundraiser and receive the products, raffle tickets, etc.

In agreeing to sell tickets the parent agrees to act as an agent for the P&C and to do this they need to give their written permission. P&C may get written permission from parents at the beginning of a year indicating that parents are willing to participate in all fundraising ventures. The parents can at any time refuse to participate in a fundraising activity and in that case raffle tickets would not be sent home to them.

## Grants

(P&Cs Qld Webinar on Grant Writing can be viewed through the Members Area)

Community grants are becoming a very successful method for obtaining funds for special projects. P&C Associations are able as an organisation with Not for Profit Status to apply for grants. P&Cs should be aware that they do not have an incorporation number as they are as Statutory Body under the Education (General Provisions) Act 2006.

P&C Associations are **not incorporated** in Queensland. They are, in fact, specifically excluded from incorporating by the *Associations Incorporation Act 1981* because P&C Associations are provided for by the *Education (General Provisions) Act 2006* and no organisation can be provided for by more than one Act of Parliament. However, most grants are available to them as there is usually another section marked “other or “another Act of Parliament” which will accommodate the status of a P&C Association.

If the funding body requires a sponsor organisation that would be your school as they are incorporated and can act as the sponsor for P&C Associations. There are two parts of a successful grant application. First and foremost the submission for the funding of projects that will benefit the school and the students and secondly, a comprehensive report back to the institution who provided the funds on the project completion and financial disbursements.

Gaming Fund and other grant applications may indicate a sponsor for unincorporated bodies and if this is the case the P&C should give the school as the sponsor. Schools are incorporated under *Education (General Provisions) Act 2006* (which comes under ‘another act of parliament’ on the Gaming Fund Application)

Grant Writing webinar is available through the members’ area of Sharepoint and this webinar will provide you with some valuable information on grant writing.

P&Cs Qld has put together a factsheet on grants that might be useful to P&C Associations. The factsheet can be accessed below or through the P&Cs Qld website:

[Helpful links: Finding Grants](#)

## Participation in local community events

P&C Associations often take advantage of larger community events to have a stall. This could be a craft stall at the local show, a drink stall at an expo or business promotion event or it may be a sausage sizzle outside the local supermarket.

The P&C should ensure they have a clear understanding of their obligations, including insurance, in regard to the stall and the event as a whole.

P&Cs must be aware of food safety if the event includes service of food to the community.

P&C must fill out an activity declaration and apply to their insurer for event cover. There is an activity declaration form available on P&Cs Qld website.

Many organisations will request a “Certificate of currency” before they will allow your P&C to host a sausage sizzle on their premises. P&Cs can download this form from the P&Cs Qld Website.

Insurance forms at: [Insurance Forms](#)

## Commercial Business Operation

More and more P&Cs are venturing into the business world. Catering local functions, markets etc. are becoming a normal part of a P&C's functions. P&Cs should ensure that any venture fits within the limitations of the P&C constitution and current legislation and policy. If in doubt please talk with your Principal. All business operations of the P&C Association operate under the Association's ABN. Every P&C Association has an ABN.

## Using a third party to collect funds

P&C are NOT able to use a third party collection agency (example use a ticketing agency to manage ticket sales for a concert or for ordering tuckshop online). Please refer to the Accounting Manual page 23.

The purchasing policy can be found at: <http://education.qld.gov.au/corporate/pandc/pcpurchasingpolicy.doc>

## P&C donations and sponsorship

Advertising and Sponsorship Policy <http://ppr.det.qld.gov.au/corp/commmark/Pages/Advertising-and-Sponsorship.aspx>

An [Advertising, Sponsorship and Fundraising checklist](#) is also provided as a step-by-step guide to advertising, sponsorship and *fundraising* arrangements for schools and Parents and Citizens' Associations (P&C Associations)- refer proposals and arrangements to your school Principal for approval use [advertising, sponsorship and fundraising checklist](#) to help assess suitability of advertising, sponsorship and fundraising proposals ensure behaviour or any final arrangement would withstand critical public scrutiny when negotiating advertising and sponsorship.

P&C Associations may seek support from local business by way of donation and sponsorship. **Donations to the P&C are not tax deductible. Donations to the P&C Association School Building fund (if one exists) are tax deductible.** Where the P&C Association have a School Building Fund DGR, the P&C must register the fund with the ATO and adopt the DGR Clause 6 of the P&C model constitution.

Sponsorship differs from a donation in that sponsorship money is provided with the intention that there is something in return. A business that sponsors a function expects, and should, receive promotion of their business or product in return for the goods or money given. P&C Associations cannot endorse or recommend any products or services.

DETE's advertising and sponsorship policy should be a source of reference before entering into sponsorship and advertising transactions. P&Cs should also discuss any such proposals with the Principal and seek authority before signing any agreements.

## Fetes

The school fete is a traditional way for a P&C Association to raise a relatively large amount of cash in one event. A fete is also a very social function, bringing the community together in a common cause. It is important to have a long planning and organisational lead in to a fete. There is a lot to do and organise and many bookings to be made. The successful fete will be well planned.

The P&C Association can, if they wish implement a subcommittee to organise the fete. The organising committee has the same obligations as any other subcommittee. They must report regularly to the P&C Association and are accountable to the Association around funds expended. All decisions need to be brought to a P&C meeting for ratification. See link at: <http://www.pandcsqld.com.au/documents/2013/12/planning-for-your-school-fetefundraising-event.pdf>

## Checklist for School Fete/Event Organisers - Mobile Amusement Devices

See link at: <http://education.qld.gov.au/health/pdfs/healthsafety/amusement-rides.pdf>

Things to organise:

|                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>• the organising committee</li><li>• advertising/ promotion</li><li>• donations and sponsorship</li><li>• local government requirements</li><li>• stalls and convenors</li><li>• first aid station</li><li>• insurance</li><li>• site plan for stalls</li></ul> | <ul style="list-style-type: none"><li>• attractions</li><li>• floats, petty cash and banking</li><li>• setting up</li><li>• money handling</li><li>• volunteers</li><li>• volunteer register</li><li>• after the event</li><li>•</li></ul> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

## Parents and Citizens' Associations and School Councils

Some Schools have a School Council as well as a P&C Association. The School council has a separate constitution. For further information about school councils please follow the following link. See link at:

<http://education.qld.gov.au/schools/about/school-council-handbook.html>

Fact Sheets and templates are available at: <http://www.pandcsqld.com.au/pc-resources/fact-sheets>

## Templates

### XXXX State School P&C Association

#### Certificate of Appreciation

of \_\_\_\_\_ P&C Association has been in the position of

Vice President  
for a period of .....

Tasks undertaken in this role include:

#### Participation in management

- Shows leadership and team work skills
- Undertakes set tasks with skill and enthusiasm
- Represents the Association in the community
- Integral in decision making
- Communicates information and policy effectively
- Active member of the board / Executive team
- Manages paid and unpaid staff
- Monitors compliance with policy
- Organises and supervises fundraising opportunities

## Code of Conduct for P&C Associations

This Code of Conduct clarifies the expected standards of all P&C Association members. It has been adopted to aid all members of our school community to work as a cohesive group in partnership with the school.

The Code is intended to promote and maintain the highest standard of ethical behaviour by P&C Association members. Members of a P&C Association should adhere to the Code of Conduct at all times. This Code applies to each member of a P&C Association.

P&C Association members are to:

- act in the best interest of the total school community at all times
- conduct and present themselves in a professional manner and act ethically and with integrity at all times
- act with courtesy and demonstrate respect for all persons, whether fellow P&C Association members, school staff, parents/carers, students, community members
- remain objective and avoid personal bias at all times
- represent all members of the school community
- engage the school and wider community in developing and effecting school priorities, policies and decisions in a manner that is consultative, respectful and fair
- declare any conflicts of interest and not misuse their office to advance individual views or for personal gain
- make fair, transparent and consistent decisions
- provide objective and independent advice
- listen and be tolerant of the views and opinions of others, even if those views and opinions differ from their own
- treat official information with care and use it only for the purpose for which it was collected or authorised
- respect confidentiality and information privacy (about the school, community members, staff or students) at all times and not disclose confidential information
- not use confidential or privileged information to further personal interests
- be responsive to the requirements of the school community
- seek to achieve excellence in educational outcomes for all students at the school
- listen and respond to issues and concerns regarding strategy and policy
- work within the boundaries of the *Education (General Provisions) Act 2006*, the *Education (General Provisions) Regulation 2006* and the Department of Education, Training and Employment's policies and procedures relevant to P&C Association operations.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE:** It is good to have the Code of Conduct on the back of the **P&C Membership Application Forms**. This way both can be signed at the same time and kept in the Members Register. This ensures that all members are aware of the Code of Conduct.

## Checklist for outgoing P&C executive

### **To be handed over to the incoming president/secretary**

- ✓ Support Guide for P&Cs
- ✓ Copies of roles and responsibilities
- ✓ Current P&C approved Constitution
- ✓ Subcommittee bylaws/policies
- ✓ Other P&C policies
- ✓ Current employee letters of employment and details
- ✓ Letter from ATO advising TCC (Tax Concession Charity) status previously known as Income Tax Exempt Charity (ITEC)
- ✓ Letter from the ATO advising of DGR (Deductible Gift Recipient) status if a P&C Association has a school building fund.
- ✓ Standing orders/meeting procedures
- ✓ Register of P&C members
- ✓ Register of life members of P&C
- ✓ Minutes books with minutes from all meetings since P&C commenced
- ✓ Motions register (this is a suggestion only but it helps new executive continue ongoing actions from motions from the past)
- ✓ Address list of contacts for assistance – Principal, Business Services Manager, P&Cs Qld, QAST, Nutrition Australia, Industrial Relations or an Employers Union, ATO, QCAN, Gaming Benefit Fund, Raffles, alcohol licences and Marsh Pty Ltd (Include contact name, phone, fax, email and website information).
- ✓ P&C template for the formats of the agenda, minutes, financial reports
- ✓ A list of any important issues/projects which need to be followed up or continued by the new executive
- ✓ Any diary that has been kept by the P&C on issues, events and/or invitations attended by the outgoing executive



### **To be handed over to the incoming treasurer**

- ✓ Copy of the *Accounting Manual for Parents and Citizens Associations*
- ✓ Books of accounts for current and previous year
- ✓ Registers for building fund/DGR (deductible gift recipient)
- ✓ Cheque, receipt, invoice and order books
- ✓ Assets register
- ✓ Auditor's statements and reports for past seven years including current year
- ✓ Bank form for change of signatories for P&C general, subcommittee and any investment accounts

### **For the principal**

Ensure the principal has the following for safekeeping:

- Current approved P&C Constitution
- Copy of income tax exemption for charities (TCC) letter and deductible gift recipient (DGR) status.

School should provide an area for archiving of P&C information and old records. They should not be stored off-site.



## TIPS for the P&C Executive

- Read legal documents, don't just sign! Seek advice from the principal where necessary.
- P&Cs Qld insurance covers all volunteers who are working within the school or at P&C-approved events.
- Never sign blank cheques (this includes either the amount or the payee)
- Always check and sight a supporting invoice before signing cheques.
- Ensure you maintain good communication with other members of the executive.
- Do not engage in discussions where you have a financial or personal interest. Always declare any conflict of interest that may occur.
- Pass on key information to your successor.
- Implement or attend skilling sessions so all office bearers are aware of their responsibilities
- Adhere to legislation.
- Remember, everyone is different but is part of the team.
- Lead by example and set appropriate standards.



## *Promote your P&C Association*

- Do what you can to promote your P&C Association. If the parents are not coming to you then you can go to them.
- There are always people at the school around drop off and pick up time. What can you do as a group to engage them?
- Where else can you promote your association and celebrate the great things that you do!
- What can the Association do for its members? As an association what do you give back to members? Why should they join the association?
- Give people just one job! Share the load. Say thank you and celebrate success!
- Don't overload members especially if they are new to the association.
- How many times have you heard that someone went to their first meeting and it happened to be the AGM and they came away with a position on the executive? What support and training did they get? How many struggle with very little support or information? Once you know where to go it is easier but getting to that point can be difficult sometimes. That is why handovers are so important and the principal has a role to play in supporting new executive members.

## Representation Advocacy & Consultation

### P&C task calendar

| <b>JANUARY</b>                                                                                                                                                                                                        | <b>FEBRUARY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>MARCH</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>Ensure audit is well under way, all books are provided to auditor.</p> <p>Start to get ready for AGMs</p> <p>Ensure principal has School Logo copyright – Deeds of Licence – signed by all Uniforms suppliers.</p> | <p>P&amp;Cs Qld Mail out Including Parent Talk and items for Executive to action</p> <p>QCPCA membership and Insurance Renewal to be paid</p> <p>Notifications of AGM in newsletter</p> <p>School Annual Reporting and Operational Plan</p> <p>Details of P&amp;Cs Qld State Conference sent to P&amp;Cs</p> <p>Update and record asset register for the P&amp;C</p> <p>Ensure all Executive folders with required documents are maintained for any new executive members – with Constitution, Operations manual, accounting manual, smart choices policy, employer union contacts, gaming regulations and other contact details.</p> | <p>All P&amp;C AGMs need to be conducted before the end of this month</p> <p>All insurance must be paid before the end of this month to P&amp;Cs Qld</p> <p>Return notification of new Executive and ATO contact form to P&amp;Cs Qld</p> <p>Give Secretary and President email addresses to MIS administrator /principal to update P&amp;C email contacts</p> <p>Update membership register</p> <p>Update school web site with P&amp;C details, price lists, fundraising events etc.</p> |
| <b>APRIL</b>                                                                                                                                                                                                          | <b>MAY</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <b>JUNE</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| <p>ACNC AIS Statement Due</p>                                                                                                                                                                                         | <p>Audit to be received by DETE Regional Offices (not required by P&amp;Cs Qld)</p> <p>Parent Talk posted</p> <p>Returning Officer / scrutineer information sent to P&amp;Cs for State Conference</p> <p>P&amp;Cs Qld conference registration forms sent</p>                                                                                                                                                                                                                                                                                                                                                                          | <p>P&amp;C Day in Education Week</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>JULY</b>                                                                                                                                                                                                           | <b>AUGUST</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>SEPTEMBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|                                                                                                                                                                                                                       | <p>Textile clothing report to Department of Justice – (Recent Change) and DETE Procurement</p> <p>Parent Talk posted</p> <p>P&amp;Cs Qld financial / annual audit report and fee structure posted for P&amp;C information</p>                                                                                                                                                                                                                                                                                                                                                                                                         | <p>P&amp;Cs Qld State Conference</p> <p>P&amp;C succession training should begin for those who are looking for volunteers to fill executive positions</p> <p>P&amp;C planning starts for next year</p>                                                                                                                                                                                                                                                                                    |
| <b>OCTOBER</b>                                                                                                                                                                                                        | <b>NOVEMBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>DECEMBER</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <p>Set goals and objectives for the coming year</p> <p>Parent Talk posted</p> <p>Review fundraising calendar for the next year</p> <p>Australian Council of State School Org (ACSSO) Conference.</p>                  | <p>Draft P&amp;C business plans</p> <p>Start preparing audit materials</p> <p>Stocktake of goods for insurance – reduce tuckshop stock. If an increase in uniforms may need to increase insurance</p> <p>Tuckshop Day – First week in November</p>                                                                                                                                                                                                                                                                                                                                                                                    | <p>Getting books ready to be sent to auditor</p> <p>Celebrate the years success with all volunteers</p>                                                                                                                                                                                                                                                                                                                                                                                   |

\* Under *EGPA Regulations 2006*, general meetings must be held at least three times per semester or more to complete the P&C business efficiently and effectively.

\*\* Smart Choices committee should meet once per month or as regularly as needed.

\*\*\* BAS statements need to be completed for those P&Cs registered for GST. This can be done monthly or quarterly depending on your arrangements with the ATO.

## **Handover Kit Suggestions:**

### ***For all executive members***

- *Support Guide for P&Cs*
- *Accounting Manual for P&Cs*
- Copies of roles and responsibilities for each position
- Current P&C approved constitution
- Subcommittee bylaws/policies/operating guidelines
- Other P&C policies
- Address list of contacts for assistance – Principal, Business Services Manager, P&Cs Qld, QAST, Nutrition Australia, Industrial Relations or an Employers Union, ATO, QCAN, Gaming Benefit Fund, Raffles, alcohol licences, Marsh Pty Ltd, DETE (Include contact name, phone, fax, email and website information).
- Information on Outside School Hours Care (if one is operated by the P&C Association)
- Quick Guide for P&C Associations available from DETE and P&Cs Qld.

### ***President / Secretary***

- Current employee letters of employment and details
- Letter from ATO advising ITEC (Income Tax Exempt Charity) status
- Standing orders / meeting procedures
- Register of P&C members
- Register of life members of P&C
- Minutes books with minutes from all meetings since P&C commenced
- Motions register – this is a suggestion only but it helps new executive continue ongoing actions from motions from the past.
- P&C template for agenda, minutes format, financial reports format.
- P&C Meeting attendance book
- A list of any important issues/projects which need to be followed up or continued by the new executive.
- Any diary that has been kept by the P&C on issues, events and/or invitations attended by the outgoing executive.
- Building fund DGR (Deductible Gift Recipient) status letter from ATO
- Bank form for change of signatories for P&C general, subcommittee and any investment accounts

### ***For Treasurer***

- *Accounting Manual for P&Cs*
- Books of accounts for current and previous year
- List of subcommittees
- Registers for:
  - building fund DGR (Deductible Gift Recipient)
  - cheque, receipt and order books
  - assets
  - accountable forms
  - auditor's statements and reports for the past seven years including current year
- Bank form for change of signatories for P&C general, subcommittee and any investment accounts Letter from
- ATO advising Income Tax Concession Charity (TCC) status

## P&C handy contacts and links

### RESOURCES

#### **P&C MODEL CONSTITUTION**

The P&C Model Constitution is the guiding document of the P&C Association. Each school P&C Association has a constitution that they have adopted and has been approved by their principal. The executive and the principal should have copies of this document.

[Model Constitution](#)

#### **ACCOUNTING MANUAL FOR P&C ASSOCIATIONS**

*The Accounting Manual for P&C Associations* provides extensive information for the financial recording and reporting of retail activities of P&Cs. The manual is available online and can be found on the Education Queensland website at the [P&C Accounting Manual](#)

### SUPPORT

#### **P&Cs Qld**

The P&Cs Qld website has information for P&C Associations. Phone: 1800 218 228  
<http://www.pandcsqld.com.au/>

#### **P&C SERVICE MANAGER**

DETE/P&Cs Qld Ph 33523900 M 0421669792  
[Robyn.Kelso@dete.qld.gov.au](mailto:Robyn.Kelso@dete.qld.gov.au) or  
[Robyn@pandcsqld.com.au](mailto:Robyn@pandcsqld.com.au)

DETE Regional Offices, school principals and business service managers can also assist and offer guidance to P&C Associations.

### OUTSIDE HOURS SCHOOL CARE

**Office for Early Childhood Education and Care** —  
Education Queensland Regional Offices and the Office website  
: <http://dete.qld.gov.au/earlychildhood/>

[http://www.deewr.gov.au/Earlychildhood/Policy\\_Agenda/Pages/FrameSchAgeCare.aspx#](http://www.deewr.gov.au/Earlychildhood/Policy_Agenda/Pages/FrameSchAgeCare.aspx#)

**QCAN** Qld Children's Activity Network Ph 3352 3499  
*My Time Our Place – Framework for School Age Care*  
<http://www.qcan.org.au/>

### INDUSTRIAL ADVICE

#### **COMMUNITY MANAGEMENT SOLUTIONS (CMS)**

Postal Address PO Box 3060 Newstead  
Phone 1300 007 110 or (07) 3852 5177  
Fax (07) 3852 5188  
Email [info@cmsolutions.org.au](mailto:info@cmsolutions.org.au)

#### **NATIONAL RETAILERS' ASSOCIATION**

Employer Law Hotline 1800 738 245  
Website: [www.nra.net.au](http://www.nra.net.au)  
Email: [Law@nra.net.au](mailto:Law@nra.net.au)

#### **WAGELINE**

Telephone: 1300 369 945  
Website: [www.wageline.qld.gov.au](http://www.wageline.qld.gov.au)

#### **Queensland Industrial Relations Commission**

<http://www.qirc.qld.gov.au/contact/index.htm>  
Ph 1300 592 987

#### **FAIR WORK AUSTRALIA**

<http://www.fwa.gov.au>  
Telephone: 1300 799 675  
Email: Inquiries can be emailed to  
[inquiries@fwa.gov.au](mailto:inquiries@fwa.gov.au)

### TUCKSHOPS

#### **Nutrition Australia**

<http://www.nutritionaustralia.org/>

#### **QAST**

Queensland Association of School Tuckshops  
Phone: 3324 1511  
Website: [www.qast.org.au](http://www.qast.org.au)

#### **EQ Tuckshop Resource**

<http://education.qld.gov.au/schools/healthy/docs/book-sect5.pdf>

### GENERAL

#### **SMART CHOICES**

<http://education.qld.gov.au/schools/healthy/food-drink-resources.html>

### INSURANCE

#### **MARSH ADVANTAGE INSURANCE**

Debbie Youngs 3115 4555  
(QCPA insurance issues)  
*Australia*