



## MINUTES from the AGM

### Monday 17<sup>th</sup> August 2020

**Meeting Opened:** 7:09 pm  
**Meeting Closed:** 8:02 pm  
**Next AGM meeting:** Monday 22<sup>nd</sup> March, 2021

<b>Attendance</b>	Katie McGuire, Diana Angeloudis, Therese Helander-Hills, Annette Whiteley, Roseanne Simms, Kylie Mulquin, Dean Le Page, Caz Thompsett, Amber Edmonds, Amir Khoshoe, Penny Millgate, Michael Russell, Gwen Govender, Janelle Civijovski, Lee Wood, , Monica Singireddy, Linda Taylor, Nicholas Antoinette	
<b>Apologies</b>	Jenna Campbell, Amy De Bruyn, Eleanor Grant, Tricia Leek	
<b>Motion to accept the previous minutes</b>	<b>Moved</b>	Gwen Govender
	<b>Seconded</b>	Amir Khoshoe
<b>1.1</b>	The presidents Annual Report was forwarded prior to the meeting and circulated via email – read out by Katie McGuire (Secretary)- ACCEPTED (M-Roseanne, S- Gwen)	
<b>1.2</b>	The Canteen Committee's Annual Written Report was circulated prior to the meeting – ACCEPTED (M-Roseanne, S- Katie)	
<b>1.3</b>	The Music Committee's Annual Written Report was read out and circulated at the meeting – ACCEPTED (M-Katie, S- Caz)	
<b>1.4</b>	The Treasurer's Annual Written Report was circulated prior to the meeting – ACCEPTED (M-Caz, S-Roseanne)	
<b>1.5</b>	Audit Vote – agreed to accept 2019 financials and agreed Kargar Associates as the auditor for 2020 financials - (M-Penny, S- Katie)	
<b>1.6</b>	Constitution and By Laws were tabled with the recommendation for amendment to align with the new COVID and subcommittee changes.	
<b>1.7</b>	The President handed to the Returning Office who declared all P&C Executive and Coordinator positions vacant. It was noted that the Coordinator positions for Music and Canteen coordinators will be voted upon at their respective Special Meetings.	
<b>1.8</b>	Nominations and Voting were conducted – see below.	
<b>1.9</b>	Voting closed and roles were effective immediately.	
<b>1.10</b>	Incoming President thanked the Returning Officer for conducting the elections and thanked the outgoing Executive for their dedication and commitment during their tenure.	
<b>1.11</b>	AGM closed.	

<b>President</b>	Person nominated: Katie McGuire Nominated by: Amber Edmonds Seconded by: Kylie Mulquin CARRIED	President – Katie McGuire
<b>Senior Vice President</b>	Person nominated: Gwen Govender Nominated by: Katie McGuire Seconded by: Penny Millgate CARRIED	Senior Vice President – Gwen Govender
<b>Junior Vice President</b>	No nominations were forthcoming	Junior Vice President – Vacant Position



**WINSTON HEIGHTS PUBLIC SCHOOL**  
**P & C MINUTES**  
 Buckleys Road  
 Winston Hills NSW 2153

<b>Secretary</b>	Person nominated: Dean Le Page Nominated by: Katie MCGuire Seconded by: Penny Millgate CARRIED	Secretary – Dean Le Page
<b>Treasurer</b>	Person nominated: Amir Khoshoe Nominated by: Amber Edmonds Seconded by: Gwen Govender CARRIED	Treasurer – Amir Khoshoe
<b>Uniform Shop Coordinator</b>	Person nominated: Amy De Bruyn Nominated by: Penny Millgate Seconded by: Katie McGuire CARRIED	Uniform Shop Coordinator – Amy De Bruyn
<b>Canteen Coordinator</b>	Person nominated: Kylie Mulquin Nominated by: Seconded by: CARRIED	Canteen Coordinator – Kylie Mulquin
<b>Music Coordinator</b>	Person nominated: Nominated by: Seconded by: CARRIED	Music Coordinator -
<b>School Banking Coordinator</b>	Person nominated: Jaime Dewar Nominated by: Kylie Mulquin Seconded by: Katie McGuire CARRIED	School Banking Coordinator – Jaime Dewar

**Winston Heights Public School P & C  
Association  
ABN 33 678 739 425**

**Financial Statements  
For the year ended 31 December 2019**



**Kargar & Associates**  
No 1 New Zealand Street  
Parramatta 2150

Phone: 0296834546 Fax: 0296834542  
Email: [info@kargar.com.au](mailto:info@kargar.com.au)  
Website: [www.kargar.com.au](http://www.kargar.com.au)

**Contents**

**Committee's Report**

**Trading Account**

**Income and Expenditure Statement**

**Detailed Balance Sheet**

**Notes to the Financial Statements**

**Statement by Members of the Committee**

**Independent Auditor's Report to the Members**

**Certificate by Member of the Committee**

**Committee's Report**  
**For the year ended 31 December 2019**

---

Your committee members submit the financial accounts of the Winston Heights Public School P & C Association for the financial year ended 31 December 2019.

**Committee Members**

The names of committee members at the date of this report are:

Jenna Campbell  
Amir Khoshoe  
Jodie White

**Principal Activities**

The principal activities of the association during the financial year were: Parent & Citizens Association.

**Significant Changes**

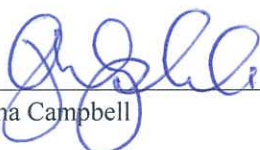
No significant change in the nature of these activities occurred during the year.

**Operating Result**

The deficit from ordinary activities after providing for income tax amounted to

Year ended 31 December 2019	Year ended 31 December 2018
\$ (152.93)	\$ (2,282.49)

Signed in accordance with a resolution of the Members of the Committee on:

  
\_\_\_\_\_  
Jenna Campbell

  
\_\_\_\_\_  
Amir Khoshoe

**Trading Account**  
**For the year ended 31 December 2019**

	2019	2018
	\$	\$
<hr/>		
<b>Trading Income</b>		
Sales	124,937.63	112,920.84
<b>Total Trading Income</b>	<u>124,937.63</u>	<u>112,920.84</u>
 <b>Cost of Sales</b>		
<b>Add:</b>		
Purchases	86,568.01	80,729.29
Freight	421.51	504.84
Inventory Adjustment		(929.18)
	<u>86,989.52</u>	<u>80,304.95</u>
<b>Cost of Sales</b>	<b>86,989.52</b>	<b>80,304.95</b>
 <b>Gross Profit from Trading</b>	 <u><u>37,948.11</u></u>	 <u><u>32,615.89</u></u>

**Income and Expenditure Statement**  
**For the year ended 31 December 2019**

	2019	2018
	\$	\$
<b>Income</b>		
Trading profit	37,948.11	32,615.89
Fundraising		
- Easter Hat Pedlars Parade	2,007.50	1,816.30
- Education Week		272.00
- Entertainment Book	224.00	396.00
- Fathers Day	6,142.50	4,827.55
- Mothers Day	5,662.50	5,440.00
- Movie Night	2,684.90	1,937.40
- Sports Carnivals	6,178.50	1,362.85
- Trivia Night	12,049.55	4,666.50
- Twilight Market	1,500.00	41,250.65
- Walk of Fame Pavers		650.00
- Election BBQ	1,989.00	
- Donations	41.10	
	<u>38,479.55</u>	<u>62,619.25</u>
Music Committee Income		
- Band Camp	21,610.00	15,585.00
- Keyboard Fee	20,870.25	17,427.00
- Instrument Hire	9,955.00	11,460.00
- Discounts/Late Fees	(2,900.00)	(4,775.00)
- Band Fee	63,041.50	61,471.50
- Books & Cleaning Kits	1,520.00	730.00
- Fundraising	10,812.55	9,830.15
- Family Levy	6,105.00	
- Percussion Maintenance	665.00	
	<u>131,679.30</u>	<u>111,728.65</u>
Grants & Rebates Received	54,787.10	2,569.53
Other Income		
- School Banking Commission	1,425.00	1,478.03
- Financial Members	28.00	35.00
- Other Income		400.00
	<u>1,453.00</u>	<u>1,913.03</u>
Gross receipts		
- Family Contribution	8,295.00	7,052.00
	<u>8,295.00</u>	<u>7,052.00</u>

The accompanying notes form part of these financial statements.

**Income and Expenditure Statement**  
**For the year ended 31 December 2019**

	2019	2018
	\$	\$
<b>Interest received</b>		
- Interest received	275.39	159.83
- Westpac	1,531.32	1,497.12
- ING	1.14	1.39
	<u>1,807.85</u>	<u>1,658.34</u>
<b>Total income</b>	<u>274,449.91</u>	<u>220,156.69</u>
<b>Expenses</b>		
<b>Payments to WHPS</b>		
- School Maintenance	384.55	34,474.40
- Band	180.00	2,870.00
- School Shows		1,472.73
- Classroom Resources		3,900.00
- Fun & Sport Programs	12,001.42	11,250.23
- Representative Shirts	2,785.45	1,779.64
	<u>15,351.42</u>	<u>55,747.00</u>
<b>Fundraising Expenses</b>		
- Father's Day	2,914.54	2,088.64
- Mother's Day	2,606.08	1,893.38
- Carol's Night		422.40
- Trivia Night	1,049.25	74.87
- Movie Night	2,550.22	2,593.05
- Twilight Markets		20,151.19
- Morning Tea	429.88	208.45
- Walk of Fame Pavers	40.15	9,631.02
- Election BBQ	83.81	
- Sports Carnivals	1,427.71	
- Community Corner	112,809.89	
	<u>123,911.53</u>	<u>37,063.00</u>
<b>Operating Expenses</b>		
- Audit Fees	880.00	880.00
- Printing & Stationary	296.95	482.65
- Dues & Subscriptions	1,855.45	1,434.17
- Insurance	460.00	460.00
- Flexischool	2,377.68	2,339.59
- Depreciation Expense	4,032.20	4,610.32
- Gifts	440.00	50.00
- Assets Under \$1000	139.00	
- Pay Pal Fees	10.75	

The accompanying notes form part of these financial statements.



**Income and Expenditure Statement**  
**For the year ended 31 December 2019**

	2019	2018
	\$	\$
	10,492.03	10,256.73
<b>Music Committee Expenses</b>		
- Band Camp	19,679.55	19,130.79
- Instruments R & M	12,047.67	7,969.56
- Instruments Purchases	4,962.97	11,036.50
- Books & Cleaning Kits	1,428.44	1,219.08
- Printing & Stationary		183.55
- Tutors Fees	76,573.00	71,938.50
- Awards & Gifts	1,107.00	1,251.38
- Eisteddfords	2,508.00	37.06
- Fundraising Costs	4,641.23	4,172.48
- Band Shirts		2,433.55
- Refunds	1,900.00	
	<u>124,847.86</u>	<u>119,372.45</u>
<b>Total expenses</b>	<u>274,602.84</u>	<u>222,439.18</u>
<b>Profit (loss) from ordinary activities before income tax</b>	<b>(152.93)</b>	<b>(2,282.49)</b>
<b>Income tax revenue relating to ordinary activities</b>		
<b>Net profit (loss) attributable to the association</b>	<u><b>(152.93)</b></u>	<u><b>(2,282.49)</b></u>
<b>Total changes in equity of the association</b>	<u><b>(152.93)</b></u>	<u><b>(2,282.49)</b></u>
<b>Opening retained profits</b>	213,193.53	215,476.02
<b>Net profit (loss) attributable to the association</b>	(152.93)	(2,282.49)
<b>Closing retained profits</b>	<u><u>213,040.60</u></u>	<u><u>213,193.53</u></u>

**Divisional Trading Account**

**For the year ended 31 December 2019**

	P and C	Uniform Shop Committee	Canteen Committee	Music Committee	Total
<b>Trading Income</b>					
Sales		58,566.50	66,371.13		124,937.63
Total		58,566.50	66,371.13		124,937.63
<b>Cost of Sales</b>					
Add:					
Purchases		44,138.82	42,429.19		86,568.01
Freight		421.51			421.51
Total		44,560.33	42,429.19		86,989.52
<b>Divisional Profit from Trading</b>					
		14,006.17	23,941.94		37,948.11
<b>Gross Profit from Trading</b>					
					37,948.11

The accompanying notes form part of these financial statements.

**Divisional Profit and Loss Statement  
For the year ended 31 December 2019**

	P and C	Uniform Shop Committee	Canteen Committee	Music Committee	Total
<b>Income</b>					
Trading Profit		14,006.17	23,941.94		37,948.11
Easter Hat Pedlars Parade	2,007.50				2,007.50
Entertainment Book	224.00				224.00
Fathers Day	6,142.50				6,142.50
Mothers Day	5,662.50				5,662.50
Movie Night	2,684.90				2,684.90
Sports Carnivals	6,178.50				6,178.50
Trivia Night	12,049.55				12,049.55
Twilight Market	1,500.00				1,500.00
Election BBQ	1,989.00				1,989.00
Donations	41.10				41.10
Band Camp				21,610.00	21,610.00
Keyboard Fee				20,870.25	20,870.25
Instrument Hire				9,955.00	9,955.00
Discounts/Late Fees				(2,900.00)	(2,900.00)
Band Fee				63,041.50	63,041.50
Books & Cleaning Kits				1,520.00	1,520.00
Fundraising				10,812.55	10,812.55
Family Levy				6,105.00	6,105.00
Percussion Maintenance				665.00	665.00
Grants & Rebates Received	54,700.00		87.10		54,787.10
School Banking Commission	1,425.00				1,425.00

The accompanying notes form part of these financial statements.

**Divisional Profit and Loss Statement  
For the year ended 31 December 2019**

	P and C	Uniform Shop Committee	Canteen Committee	Music Committee	Total
<b>Financial Members</b>	28.00				28.00
Family Contribution	8,295.00				8,295.00
Interest received		29.43	29.00	216.96	275.39
Westpac	1,531.32				1,531.32
ING	1.14				1.14
<b>Total</b>	<b>104,460.01</b>	<b>14,035.60</b>	<b>24,058.04</b>	<b>131,896.26</b>	<b>274,449.91</b>
<b>Expenses</b>					
School Maintenance	384.55				384.55
Band	180.00				180.00
Fun & Sport Programs	12,001.42				12,001.42
Representative Shirts	2,785.45				2,785.45
Father's Day	2,914.54				2,914.54
Mother's Day	2,606.08				2,606.08
Trivia Night	1,049.25				1,049.25
Movie Night	2,550.22				2,550.22
Morning Tea	429.88				429.88
Walk of Fame Pavers	40.15				40.15
Election BBQ	83.81				83.81
Sports Carnivals	1,427.71				1,427.71
Community Corner	112,809.89				112,809.89
Audit Fees	880.00				880.00
Printing & Stationary		62.95			296.95
Dues & Subscriptions	1,855.45			234.00	1,855.45

The accompanying notes form part of these financial statements.

**Divisional Profit and Loss Statement**  
**For the year ended 31 December 2019**

	P and C	Uniform Shop Committee	Canteen Committee	Music Committee	Total
Insurance	460.00				460.00
Flexischool	59.27	1,256.21	1,062.20		2,377.68
Depreciation Expense	668.50		1,331.70	2,032.00	4,032.20
Gifts			440.00		440.00
Assets Under \$1000			139.00		139.00
Pay Pal Fees	10.75				10.75
Band Camp				19,679.55	19,679.55
Instruments R & M				12,047.67	12,047.67
Instruments Purchases				4,962.97	4,962.97
Books & Cleaning Kits				1,428.44	1,428.44
Tutors Fees				76,573.00	76,573.00
Awards & Gifts				1,107.00	1,107.00
Eisteddfords				2,508.00	2,508.00
Fundraising Costs				4,641.23	4,641.23
Refunds				1,900.00	1,900.00
<b>Total</b>	<b>143,196.92</b>	<b>1,319.16</b>	<b>2,972.90</b>	<b>127,113.86</b>	<b>274,602.84</b>
<b>Divisional Profit</b>	<b>(38,736.91)</b>	<b>12,716.44</b>	<b>21,085.14</b>	<b>4,782.40</b>	<b>(152.93)</b>

The accompanying notes form part of these financial statements.

## Detailed Balance Sheet as at 31 December 2019

	Note	2019 \$	2018 \$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Band CBA 7098		28,738.66	22,419.36
Canteen Westpac 3977		161.08	73.92
Canteen St George		32,739.05	28,931.58
P & C Westpac General 7927		10,168.57	31,348.44
P & C Westpac Saving 6217		17,839.28	2,801.37
P & C ING Direct 9572		98.36	97.22
Uniform Shop St George 4696		22,754.12	36,898.29
Undeposited Funds			80.00
Term Deposit Westpac 7565		71,631.19	70,185.03
Pay Pal		245.47	
		<u>184,375.78</u>	<u>192,835.21</u>
<b>Receivables</b>			
Trade debtors		472.50	375.00
		<u>472.50</u>	<u>375.00</u>
<b>Inventories</b>			
Closing Stock - Uniform Shop		29,825.69	23,202.64
		<u>29,825.69</u>	<u>23,202.64</u>
<b>Other</b>			
Prepayments			1,521.06
			<u>1,521.06</u>
<b>Total Current Assets</b>		<u><b>214,673.97</b></u>	<u><b>217,933.91</b></u>

## Detailed Balance Sheet as at 31 December 2019

	Note	2019 \$	2018 \$
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Equipments		6,861.62	6,861.62
Less: Accumulated depreciation		(4,861.42)	(2,861.22)
Band Instruments		13,786.00	13,786.00
Less: Accumulated depreciation		(12,245.00)	(10,213.00)
		<u>3,541.20</u>	<u>7,573.40</u>
<b>Total Non-Current Assets</b>		<u><b>3,541.20</b></u>	<u><b>7,573.40</b></u>
<b>Total Assets</b>		<u><b>218,215.17</b></u>	<u><b>225,507.31</b></u>
<b>Current Liabilities</b>			
<b>Payables</b>			
Unsecured:			
- Trade creditors		5,174.57	12,293.78
- Other creditors			20.00
		<u>5,174.57</u>	<u>12,313.78</u>
<b>Total Current Liabilities</b>		<u><b>5,174.57</b></u>	<u><b>12,313.78</b></u>
<b>Total Liabilities</b>		<u><b>5,174.57</b></u>	<u><b>12,313.78</b></u>
<b>Net Assets</b>		<u><u><b>213,040.60</b></u></u>	<u><u><b>213,193.53</b></u></u>
<b>Members' Funds</b>			
Accumulated surplus (deficit)		<u>213,040.60</u>	<u>213,193.53</u>
<b>Total Members' Funds</b>		<u><u><b>213,040.60</b></u></u>	<u><u><b>213,193.53</b></u></u>

**Statement of Cash Flows**  
**For the year ended 31 December 2019**

	2019	2018
	\$	\$
<hr/>		
<b>Cash Flow From Operating Activities</b>		
Receipts from customers	361,439.43	300,461.64
Payments to Suppliers and employees	(371,706.71)	(296,410.89)
Interest received	1,807.85	1,658.34
Net cash provided by (used in) operating activities (note 2)	(8,459.43)	5,709.09
 <b>Cash Flow From Investing Activities</b>		
<b>Payment for:</b>		
Payments for property, plant and equipment	4,032.62	4,032.62
Net cash provided by (used in) investing activities	4,032.62	4,032.62
Net increase (decrease) in cash held	(8,459.43)	1,676.47
Cash at the beginning of the year	192,835.21	191,158.74
Cash at the end of the year (note 1)	184,375.78	192,835.21



**Statement of Cash Flows**  
**For the year ended 31 December 2019**

2019

2018

**Note 1. Reconciliation Of Cash**

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments in money market instruments, net of outstanding bank overdrafts.

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Band CBA 7098	28,738.66	22,419.36
Canteen Westpac 3977	161.08	73.92
Canteen St George	32,739.05	28,931.58
P & C Westpac General 7927	10,168.57	31,348.44
P & C Westpac Saving 6217	17,839.28	2,801.37
P & C ING Direct 9572	98.36	97.22
Uniform Shop St George 4696	22,754.12	36,898.29
Undeposited Funds		80.00
Term Deposit Westpac 7565	71,631.19	70,185.03
Pay Pal	245.47	
	184,375.78	192,835.21

**Notes to the Financial Statements**  
**For the year ended 31 December 2019**

---

## **Note 1: Summary of Significant Accounting Policies**

This financial report is a special purpose financial report prepared in order to satisfy the financial reporting requirements of the Associations Incorporations Act of New South Wales. The committee has determined that the association is not a reporting entity.

The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.

The following significant accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of this financial report.

**(a) Property, Plant and Equipment (PPE)**

Leasehold improvements and office equipment are carried at cost less, where applicable, any accumulated depreciation.

The depreciable amount of all PPE is depreciated over the useful lives of the assets to the association commencing from the time the asset is held ready for use.

Leasehold improvements are amortised over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

**(b) Impairment of Assets**

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is expensed to the income statement.

**(c) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, and other short-term highly liquid investments with original maturities of three months or less.

**(d) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Grant and donation income is recognised when the entity obtains control over the funds, which is generally at the time of receipt.

All revenue is stated net of the amount of goods and services tax (GST).

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the assets and liabilities statement are shown inclusive of GST.

---

**Notes to the Financial Statements**  
**For the year ended 31 December 2019**

---

**(f) Trade and Other Payables**

Trade and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the association during the reporting period, which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

---

**Statement by Members of the Committee  
For the year ended 31 December 2019**

---

The Committee has determined that the association is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

In the opinion of the Committee the Income and Expenditure Statement, Statement of Financial Position, and Notes to the Financial Statements:

- 1. Presents fairly the financial position of Winston Heights Public School P & C Association as at 31 December 2019 and its performance for the year ended on that date.**
- 2. At the date of this statement, there are reasonable grounds to believe that the association will be able to pay its debts as and when they fall due.**

This statement is made in accordance with a resolution of the Committee and is signed for and on behalf of the Committee by:



---

Jenna Campbell  
President



---

Amir Khoshoe  
Treasurer

23 March, 2020

**Independent Auditor's Report to the Members**

---

## **Report on the Audit of the Financial Report**

### **Opinion**

We have audited the financial report of Winston Heights Public School P & C Association (the association), which comprises the Statement by Members of the Committee, Income and Expenditure Statement, Balance Sheet as at 31 December 2019, a summary of significant accounting policies and the certification by members of the committee on the annual statements giving a true and fair view of the financial position and performance of the association.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the association as at 31 December 2019 and [of] its financial performance for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements and the requirements of the Associations Incorporation Act 2009.

### **Basis for Opinion**

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the association in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Emphasis of Matter – Basis of Accounting**

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist the association to meet the requirements of Associations Incorporation Act 2009. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

### **Responsibilities of the Committee for the Financial Report**

The committee is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Associations Incorporation Act 2009 and for such internal control as the committee determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the committee is responsible for assessing the association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intends to liquidate the association or to cease operations, or has no realistic alternative but to do so.

### **Auditor's Responsibilities for the Audit of the Financial Report**

## Independent Auditor's Report to the Members

---

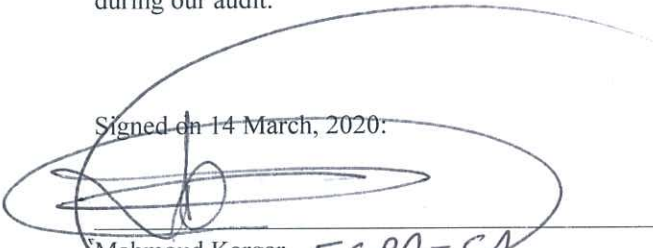
Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the committee.
- Conclude on the appropriateness of the committee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the committee regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Signed on 14 March, 2020:



Mahmoud Kargar, *FCPA-CA*

Kargar & Associates

1 New Zealand Street Parramatta NSW 2150


**Certificate by Member of the Committee  
For the year ended 31 December 2019**

---

I, Jenna Campbell of 38 Dremeday St Northmead, NSW 2152, and I, Amir Khoshoe of 111/192 Caroline Chisholm Dr Winston Hills, NSW 2153 certify that:

- a. **We attended the annual general meeting of the association held on 23/03/2020.**
- b. **The financial statements for the year ended 31 December 2019 were submitted to the members of the association at its annual general meeting.**

Dated 23 March, 2020



---

Jenna Campbell  
Committee Member



---

Amir Khoshoe  
Committee Member

Kargar & Associates  
No 1 New Zealand Street Parramatta NSW 2150  
Tel (02) 96834546 Fax (02) 96834542  
info@kargar.com.au  
www.kargar.com.au



**Letter of Engagement for Audit of  
Winston Height Public School P & C Association**

27/03/2020

Mr Amir Hossein Khoshoe & Mrs Penny Millgate  
Treasurer of the Winston Heights Pubic School P & C Association  
President of the Winston Heights Public School P & C Association  
51 Buckleys Road Winston Hills  
NSW 2153

Dear Mr Amir Hossein Khoshoe & Mrs Penny Millagate

**ENGAGEMENT AS AUDITORS**

You have requested that we audit the financial statements of "Winston Height Public School P & C Association" for the year ended 31 Dec 2019 which comprises the financials as at 31 Dec 2018 We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter.

Our audit will be conducted with the objective of expressing an opinion on the financial statements.

**The responsibilities of the auditor**

We will conduct our audit in accordance with Australian Auditing Standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.



Our audit is not designed to be a complete examination of all aspects of your accounting system. Accordingly any matters that are reported to you verbally or in writing should not be regarded as all-inclusive.

#### Responsibilities of those charged with governance

Our audit will be conducted on the basis that [management and, where appropriate, those charged with governance] acknowledge and understand that they have responsibility:

- a) For the preparation of the financial statements that present fairly the results of the Association for the reporting period and the financial position of the Association as at the end of the reporting period.
- b) To provide us with:
  - i. Access to all information of which the directors and management are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

1 The contact should be the appropriate representative of management or those charged with governance.

- ii. Additional information that we may request from the directors and management for the purpose of the audit; and
- iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

c) To advise us of any material and/or contentious issues relating to the preparation of the financial statements and any known or suspected frauds which have occurred within the Association.

d) To maintain adequate accounting records, to ensure that proper internal controls are in place, to ensure the accuracy of all financial records, and to maintain and safeguard the entity's assets to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Such internal controls reduce but do not eliminate the risk of misstatements in the financial statements from fraud or error. Those charged with governance assume responsibility for such risk. While the conduct of an audit may act as a deterrent against fraud or error we cannot be held responsible for preventing them. Those charged with governance are responsible for adjusting the financial statements to correct identified material misstatements. At the conclusion of each financial reporting engagement we provide those charged with governance with a summary of any uncorrected misstatements we identify and request to confirm in writing that the effects of any uncorrected misstatements are immaterial, both individually and in aggregate, to the financial statements taken as a whole.

#### Representations from those charged with governance

As part of our audit process, we will request from those charged with governance written confirmation concerning oral representations made to us by Winston Height Public School P & C Association in connection with the audit and that "Winston Height Public School P & C Association" acknowledges that such representations would be relied upon by us during the audit.

#### Reporting

We anticipate the issues of an unqualified audit report in accordance with Australian Auditing Standards, however the form and content of our report may need to be amended in the light of our audit findings.

#### Independence

We have established policies and procedures designed to ensure our independence, including policies on the provision of non-audit work. Fees

Our fee for the audit of the financial report of "Winston Height Public School P & C Association" for the year ending 31 Dec 2019 is \$800, exclusive of GST and out-of-pocket expenses, as agreed.

This fee assumes that all accounting transactions will have been processed and we will be presented with a final trial balance/set of financial statements at commencement of the audit.

If we incur additional costs as a result of factors such as:

- information not being provided to us within agreed time limits
- significant errors in the information that is provided
- the scale of the business significantly changing
- a material issue arising which was not reasonably contemplated at the time of the fee quote then this additional time will also be billed.

Our fees will be billed as the work progresses.

#### Health and safety

We are required to comply with Occupational Health and Safety legislation by taking all practical steps to ensure the health and safety of our people. Our firm's policy expects mutual responsibility for our people to ensure their own safety and that no harm is caused to others in the workplace, but the Act places responsibility for their safety on your Association when they are visitors to your site.

#### Other services

We are pleased to provide any additional services that may be required from time to time, provided such services do not impair our independence. We note that this engagement letter applies only to the work described in this letter. Should further work be required over and above such work, separate terms of engagement will need to be agreed. In particular, this letter does not deal with accounting advice or assistance with accounts preparation.

#### Presentation of Auditing Financial Statements on the internet

If "Winston Height Public School P & C Association" presents the audited financial statements and auditors' report electronically on a web site, the security and controls over information on the web site should be addressed by the Association to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial information on the Association web site is beyond the scope of the audit of the financial statements. Responsibility for the electronic presentation of the financial statements on the Associations web site is that of the governing body of the entity.

#### Other financial information in reports

Kargar & Associates  
No 1 New Zealand Street Parramatta NSW 2150  
Tel (02) 96834546 Fax (02) 96834542  
info@kargar.com.au  
www.kargar.com.au



We read the financial information contained in the documents or statements that are issued with any of the financial statements, including the Committee reports, to identify material inconsistencies with the financial reports. However, we will not verify such other information.

General matters

The terms of this letter apply to all work carried out by us in connection with this engagement prior to the date of signing this letter.

This letter will be effective for future years unless we advise you of its amendment or replacement or the engagement is terminated.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with, the arrangements for our audit of the financial statements, including our respective responsibilities.

Yours sincerely


Kargar & Associates

Mahmoud Kargar

A large, stylized handwritten signature in black ink, enclosed within a large, hand-drawn oval.


Acknowledgement We hereby acknowledge that the engagement letter dated 19 March 2018 is in accordance with our understanding of the arrangements for the audit of Winston Height Public School P & C Association's financial statements.

Signed for and on behalf of the members by:

 [Signature]

Treasurer

Signed On; 22/06 /2020

 [Signature]

President

Signed On; 22 / 06 / 2020

## **Management Letter**

### **Winston Height Public School P & C Association**

**Mr Amir Hossein Khoshee & Mrs Penny Millgate**

**Treasurer of Winston Heights Publics School P & C Association**

**President of the Winston Heights Public School P & C Association**

**51 Buckleys Road Winston Hills**

**NSW 2153**

Dear Members of the Management Committee

We at Kargar and Associates are trying to provide you with some insightful and general advice for betterment of the operational and financial performance of the association, and improvement on internal control in order to minimize any unforeseen potential risk. This you as well I am attempting to outline few points that you might find them useful in your operational objectives.

- 1- Disaster recovery plan  
Details all contingency plans for the recovery of systems and data. operations and the like, including the frequency of testing the recovery plan, responsibilities of personal and a continuity plan.
- 2- Risk management check lists need to be set up to protect school assets and monitor Winston Height Public School P & C Association to achieve its objectives and manage its reputation.
- 3- Being mindful of conflict of interest in allocation of contracts to related parties and payment to the services to be at arm's length.

Yours Faithfully

Ada Cao- CPA

# Management Representation Letter

## Winston Heights Public P & C Association

Date 27/03/2020

Mr. Mahmoud Kargar CPA,  
Kargar & Associates  
PO Box 716  
Parramatta NSW 2150

Dear Mr. Kargar,

This representation letter is provided in connection with your audit of the financial statements and compliance of the Association for the year ended 31 Dec 2019, for the purposes of you expressing an opinion as to whether the financial statements are, in all material respects, presented fairly in accordance with the accounting policies we have described in the notes to the financial statements.

We acknowledge our responsibility for ensuring that the financial statements are in accordance with the accounting policies in the notes to the financial statements and confirm that the financial report is free from material misstatements, including omissions.

We also acknowledge our responsibility to maintain the Association in accordance with the provisions of the corporations Act and other relevant legislations.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit:

- 1) We have made available to you:
  - a) All financial records and related data, other information, explanations and assistance necessary for the conduct of the audit;
  - b) Minutes of all meetings of the management committee; and
  - c) All non-original documents supplied to you, either electronically scanned or photocopied, were true and correct representations of the original documents.
- 2) The significant accounting policies adopted in the preparation of the financial statements are appropriately described in the notes to the financial statements
- 3) There:
  - a) Has been no fraud, error or non-compliance or conflict of interest involving any individual who has a significant role in internal control;
  - b) Has been no fraud, error or non-compliance with laws and regulations that could have a material effect on the financial statements; and
  - c) Have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statements.
- 4) We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error. We have established and maintained adequate internal controls to facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- 5) We believe the effects of any uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of the items has been provided to our accountant.
- 6) We have no plan or intentions that may materially affect the carrying values, or classification, of assets and liabilities in the financial statements.
- 7) The following have been properly recorded and/or disclosed in the financial statements:
  - a) Related party transactions and related amounts receivable or payable, including sales, purchases, loans, transfers, leasing arrangements and guarantees (written or oral);
  - b) Material liabilities or contingent liabilities or assets including those arising under derivative financial instruments; and
  - c) unassured claims or assessments that our lawyer has advised us are probable of assertion;

- 8) There are no violations or possible violations of laws or regulations whose effect should be considered for disclosure in the financial statements or as a basis for recording an expense.
- 9) The Association has satisfactory title to all assets, and there are no liens or encumbrances on such assets nor any asset been pledged as collateral
- 10) The Association has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance
- 11) The Association has been conducted in accordance with its trust deed at all times during the year and there were no amendments to the deed during the year, except as made known to you.
- 12) The Association has been maintained for the sole purpose of providing superannuation benefits to members or their dependents.
- 13) We have prepared and implement an investment strategy with the aim of increasing and protecting members' benefits for advancement of the objectives of the Association.
- 14) No events have occurred subsequent to the date of the financial statements that would require adjustment to, or disclosure in, the financial statements.

We understand that your examination was made in accordance with Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial statements of the entity taken as a whole, and specific compliance matters, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for the purpose.

Yours faithfully

Treasurer

Signed on: 22 / 06 / 2020

President

Signed on: 22 / 06 / 2020

Winston Heights Publics School P & C Association.

## INDEPENDENT AUDITORS' REPORT

27/03/2020

I have conducted the audit of the financial reports for Winston Height Public School P & C Association. as requested by the management, for the year ending 31 Dec 2019. This audit comprises only the financial statements and accompanying notes.

We conducted our audit in accordance with Australia auditing standards where those standards require that we plan and perform the audit to obtain reasonable assurance indicating financial statements are free of material misstatement for relevant period. Despite the fact that we have tried to be as diligent as possible, but we acknowledge the fact that there is always possibility for missing out on some material aspects of the financial information.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Winston Height Public School P & C Association's financial statements for the financial year ending at 31 Dec2019.

In our opinion, in all material aspects, the financial statements referred to present fairly, the financial performance and financial position of the association for the relevant period.

This report is intended for the information and use of the management committee and members of the Winston Height Public School P & C Association only.

Auditing Partner

A handwritten signature in black ink, appearing to read 'Mahmoud Kargar', is written over a large, hand-drawn oval. The signature is somewhat stylized and overlaps the oval's boundary.

Mahmoud Kargar FCPA

## **Winston Heights Public School Prescribed Constitution for Incorporated Associations**

Section 117 of the Education Reform Act 1990 requires that the prescribed constitution for Parents and Citizens' associations incorporated under the Federation of Parents and Citizens' Association of New South Wales Incorporation (Amendment) Act 1991, be published by the Minister in the Education Gazette.

This prescribed constitution is as follows:

### **1. Name**

This body shall be known as the Winston Heights Public School Parents and Citizens Association, a body corporate under the Parents and Citizens Associations Incorporation Act 1976.

### **2. Object and Functions**

The objects and functions of this association shall be those set out in Section 116 of the Education Act 1990, which include:

- (i) The objects:
  - (a) to promote the interests of the school by bringing parents, citizens, students and teaching staff into close co-operation; and
  - (b) to assist in providing facilities and equipment for the school and in promoting the recreation and welfare of the students at the school.
- (ii) The functions:
  - (a) to report, when requested by the Minister for Education and Training, on the material requirements of the school and to advise on the subject of maintenance of the school, alterations and additions to school facilities, and the selection of new sites;
  - (b) to assist and co-operate with the teaching staff in public functions associated with the school;
  - (c) to be responsible for the election of parent representatives to any school council constituted at the school in consultation with the Principal of the school to ensure consistency with any guidelines for elections issued by the Director-General of Education and Training;
  - (d) to assist in any matters in which the Minister may seek the co-operation of the association and to exercise such other functions as may be prescribed by the regulations (under the Education Act 1990).

### **3. School Staff**

The association shall not exercise any authority over the teaching staff or any matter relating to the control or management of the school. School staff may become members of the association. The Principal of the school, or the Principal's nominee, shall be a member, ex-officio, of the association and all its committees.

### **4. Membership**

Membership will be open to all parents and guardians of pupils attending the school and to all citizens within the school community. The association shall maintain a register of members. A person whose name appears in the register and who has paid the annual subscription shall be a member of the



association. The register shall be updated after each general meeting by the Secretary or the Secretary's nominee. If the name of a person has been omitted from the register when that person is otherwise entitled to be a member and their name should have been recorded in the register, then that person shall be a member of the association.

## **5. Office Bearers**

- (a) The executive committee, which shall be constituted of the Officers of the association and up to six other members, shall carry out the decisions of the association. Members of the executive committee shall not receive any remuneration or other material benefit by reason of their position in the association. A member of the Executive Committee may be removed from office by resolution of the association carried at a properly convened general meeting or special meeting, providing at least seven days' notice has been given to members.
- (b) The Officers shall consist of President, two Vice-Presidents, Treasurer and Secretary, and shall be elected at the annual general meeting.
- (c) The President shall preside at all meetings except that, in the absence of the President one of the Vice-Presidents shall preside and, in the absence of the President and Vice-Presidents, the committee shall elect a Chairperson.
- (d) The Secretary shall attend meetings and keep a record of all business conducted. On relinquishing office the Secretary shall hand over records, minutes, account books, etc. to the incoming Secretary.
- (e) The Treasurer shall receive and deposit monies, maintain records, draw cheques and present accounts to each General Meeting; present all records for auditing each year and shall hand over all records to the incoming Treasurer on relinquishing office. The requirements for handling money, keeping records, etc. in the School Manual on Financial Management shall be followed. Should it be necessary during the unavoidable absence of the Treasurer, another Officer of the association may receive any monies, issue receipts and either deposit the monies in an association account or hand the monies to the Treasurer within two business days, taking a receipt for same.

## **6. Casual Vacancies**

Any casual vacancy on the Executive shall be filled by a ballot of the members of the association at any general meeting. A casual vacancy shall have arisen where a member of the Executive Committee:

- (a) dies;
- (b) resigns from the committee by notice in writing;
- (c) ceases to be a member of the association;
- (d) is removed under clause 5(a); or
- (e) has a continuing and long-term incapacity to fulfil the functions of the position.

## **7. Annual General Meeting**

An annual general meeting shall be held once each calendar year at a date specified in the rules. At this meeting all Officer and other positions will become vacant and then be filled by nomination, and where necessary by ballot of members. All nominees shall be members of the association. The audited statement of income and expenditure and Annual Report will be presented. A copy of the audited statement of income and expenditure, certified by the auditor, is to be forwarded to the Federation of Parents and Citizens' Associations of New South Wales within one month of the annual general meeting at which it is adopted. An auditor for the ensuing year who is not an office bearer of the association shall be appointed. The appointed auditor shall possess appropriate skills and experience in auditing and financial record management together with an appreciation of the issues of probity as they relate to the role of association auditor. In particular, the auditor must not have or appear to have any conflict of interest arising, for example, from a personal or business relationship with an officer of the association.

## **8. General Meetings**

A general meeting shall be held at least once during each school term.

## **9. Special Meetings**

A special meeting shall be called by the Secretary at any time upon written request signed by at least 10 members or on the authority of the Executive Committee. The special meeting shall be held within one month of the date the Secretary receives the request or is given the authority. Members shall be given at least seven days' notice of the meeting which notice shall also state the business of the meeting.

## **10. Quorum**

### **10. Holding Meetings and Quorum**

- a. Parents and carers of pupils attending the school and citizens within the school community who are not members may attend meetings of the association but are not entitled to attend meetings of the Executive Committee or subcommittees of the association.
- b. Where the association has a current membership of 50 or more, the quorum at all meetings of that association shall be 10 members. Where the association has a current membership of less than 50, the quorum shall be set according to the rules of that association but shall not be less than five.
- c. The association will in the usual course hold all meetings of the association at the school or, if the school is not available, at a convenient and suitable location nominated by the Secretary [or, in his or her absence, by another Officer].
- d. If for any reason a quorum at any meeting convened in accordance with paragraph (c) cannot be formed in accordance with paragraph (b) and the rules of the association, the association may hold a meeting of the association at 2 or more venues using any technology that gives the members as a whole an opportunity to participate effectively in that meeting.
- e. In any case in which a meeting of the association is held using technology of the kind referred to in paragraph (d):
  - i. notice of the meeting must specify the date, time and details of the technology needed to participate in the meeting;
  - ii. a quorum must be maintained for the duration of the meeting;
  - iii. any member of the association attending in person or using technology will be taken to be present for the purposes of forming a quorum and for all other purposes;
  - iv. all votes on a resolution must be taken by ballot open to all members and not on a show of hands; and
  - v. the President or other presiding Officer appointed to chair the meeting may adjourn the meeting if there is any failure in technology with a consequence that a resolution cannot be put or the business of the meeting cannot be conducted.

## **11. Liability**

- (a) A member or Officer of the association is not, by reason only of being such a member or Officer, liable to contribute towards the payment of the debts and liabilities of the association or the costs, charges and expenses of the winding up of the association.
- (b) The association must effect and maintain approved public liability insurance, unless the association is covered by such insurance affected and maintained by the Federation of Parents and Citizens' Associations of New South Wales. In this section "approved public liability insurance" means public liability insurance, which an association incorporated under the associations Incorporation Act 1984 is required by Part 6 of that Act to effect and maintain.

## **12. Subscriptions**

The annual subscription shall be set by the rules but shall not be less than \$1.00.

### **13. Subcommittees**

- (a) The association may establish subcommittees, however styled, to carry out specific functions on its behalf. Any subcommittees that are established shall report regularly at meetings of the association and follow any directions received from the association. The association may dissolve a subcommittee at any time. Any funds raised or handled by a subcommittee shall be, for all purposes, funds of the association.
- (b) Subject to any direction from the association, all meetings of subcommittees will be conducted on the same basis and subject to the same rules as apply to meetings of the association with any necessary modification appropriate to the functioning of that subcommittee.

### **14. Dissolution**

- (a) The association may be dissolved in terms of a resolution carried at a general meeting or a special meeting of members, providing at least seven days' notice has been given to members and subject to the concurrence of the Minister for Education and Training, or otherwise at the Minister's discretion.
- (b) The association shall be dissolved if the number of members falls below the quorum or the school to which the association is attached is closed.
- (c) Where the association is dissolved minute books, audited accounts and other records, together with the residue of funds, shall be given to a kindred organisation having a taxation status accepted by the Australian Taxation Office as equivalent to that of the association. In particular, where the association maintains a deductible gift fund (such as a School Building Fund) on dissolution any remaining assets or funds must be transferred to another gift deductible fund with similar objects to the association. Any records given to a kindred organization will be retained in accordance with taxation legislation requirements. The transmission shall occur within two months of the dissolution of the association, and only after the books of account have been audited as provided under Clause 16. If the association is registered for GST, dissolution shall not be finalised until all accounts have been paid, all revenue received and all GST transactions have been accounted for in the association's Business Activity Statement.
- (d) Where the association is dissolved, assets and funds on hand after payment of all expenses and liabilities shall not be paid to or distributed among the members.

### **15. Rule-Making Power**

The association shall make such rules as are required to carry out its functions. The rules shall not contravene the terms of this Constitution, the Education Act 1990, or the Parents and Citizens' Associations Incorporation Act 1976. The rules may be adopted, altered or withdrawn according to a simple majority vote at any meeting of the association for which a month notice has been given. Such notice shall include details of the proposed changes. The rules shall provide for the procedure to be followed:

- (a) at meetings of the association;
- (b) to convene a substitute meeting when a quorum is not attained at a meeting; and
- (c) in making an application for membership.

### **16. Accounts**

The funds of the association shall be banked in the name of the association with any institution holding trustee status within the meaning of the Trustee Act 1925, provided interest is allowed on the balance. The account shall be operated by two or more officers of the association delegated in that behalf by the association. No commitment shall be entered into for the expenditure of association funds, except by resolution of a meeting of the association. The association must make such financial reports about its affairs (including reports of its auditors) as are required by its rules or by the Minister for Education and Training.

## ***By-laws for Winston Heights Public School P&C Association (The Associatio***

- These rules are made under the constitution of Winston Heights Public School Parents and Citizens Association.
- The Association is formed for the benefit of the pupils of the school, which will:
  - (a) Participate as much as possible in the activities of the school and communicate with all members of the school community;
  - (b) Co-operate in the activities of the Federation of Parents and Citizens' Associations of New South Wales; and
  - (c) Promote the interests of public education.
- No person will serve more than four consecutive years in the same position.
- The financial year of The Association shall close on 31 December each year.
- The Annual General Meeting of The Association shall be held in March of each year, in conjunction with and preceding the ordinary general meeting for that month. The agenda of the Annual General Meeting shall include the Annual Report, Audited Financial Report, setting the annual subscription (membership fee) of the association for the ensuing year, reviewing the by-laws and policies of The Association.
- A general meeting of The Association shall be held on the fourth Monday of each month during term time at 7.00pm in the school staff room. Any change to this, shall be notified to the school community with at least two weeks' notice.
- No proxy votes are permitted at AGMs or general meetings, in line with NSW P & C Federation guidelines.
- The new membership year will commence from the March general meeting, which follows the AGM, where all membership payments of \$1 become renewable. Membership payments of \$1 can be paid at any general meeting. Voting rights commence at the next general meeting following payment. To be eligible to vote at the March AGM, membership payments must have been received before the close of the February general meeting. In line with NSW P & C Federation guidelines, the AGM is an election for all office bearer and sub-committee coordinators. A person may be nominated for more than one position. Prospective candidates will accept nominations at the relevant part of the AGM. The candidate, nominator and seconder must be financial members of the P & C Association. Candidates may nominate themselves. Membership payments can be accepted by proxy at any general meeting: under these circumstances, the minutes must reflect the name of the new member, along with the person who paid the membership on their behalf.
- The Secretary shall be responsible for maintaining minutes, agendas, an up-to-date member register and noting any conflict of interest where relevant in the minutes.
- At a general meeting, the quorum shall be five.
- If a meeting for which due notice has been given does not achieve a quorum within 15 minutes of the advertised starting time the Secretary will, or in the absence of a Secretary remaining members of the Executive will, call a further meeting. Failing that, any five members of the P & C

Association may call a further meeting with a lapse of not more than 28 days of term time to carry on the business of the P & C Association.

- All meetings will be conducted in accordance with the rules and policies of The Association which include Code of Conduct guidelines. Members will conduct themselves accordingly.
- Each meeting of the P & C Association will be conducted as follows:
  - (a) Welcome, formal opening of meeting and apologies
  - (b) Minutes of the previous meeting (Receipt/Amendment/Adoption)
  - (c) Business arising from the previous meeting Minutes
  - (d) Correspondence
  - (e) Reports (including President/Treasurer/Sub-Committee/Principal's)
  - (f) General Business
  - (g) Other Business, close meeting.
- The Association may elect representatives who will be responsible to present The Association on committees or at events. Members who are elected to represent The Association are required to produce a written report to the next general meeting of The Association.
- A general meeting of The Association may declare any Officer who has been absent for three consecutive meetings without an apology being received and accepted by the meeting, to have vacated their position and to have created a casual vacancy to be dealt with by means of Rule 6 of The Association constitution.
- The Association may confer the honour of Life Membership or Outstanding Service on a member of The Association or a volunteer who has made a significant contribution to the work of The Association by resolution of members. Life Members may attend and speak at meetings but are not entitled to vote or to hold office unless they are also ordinary members. The Association may remove an honour The Association has bestowed if the recipient of such an honour has been convicted of committing an offence that may be punishable by law.
- Any motion to expend Association monies must be placed on the agenda for the meeting at which it is to be considered, the running costs of sub-committees should be considered when dispersing monies. No financial decisions will be considered by The Association, without having a treasurer's report presented and endorsed at the meeting. A sub-committee must not expend funds for any purpose outside those allowed by The Association. There is nothing, however, to prevent an association setting up a sub-committee to raise funds for a particular goal, or a sub-committee recommending a particular use for the funds it has raised.

For events at school, where ever possible, at least two people shall be responsible for collecting and counting money (this can include P & C Executive and/or nominated P & C Financial Members and/or nominated event coordinators). Money should be banked immediately or stored securely at school (temporarily) until such a time that it can be banked. No money is to be kept at people's homes.

For offsite events, where ever possible, at least two people shall be responsible for collecting and counting money (this can include P & C Executive and/or nominated P & C Financial Members and/or nominated event coordinators). The treasurer shall then advise this at the next general meeting and it will be minuted.

Where ever possible, at least two people shall be responsible for collecting and counting money for school banking, uniform shop and canteen (this can include P & C Executive and/or nominated P & C Financial Members and/or nominated coordinators and/or volunteers assigned to undertake school banking, uniform and canteen duties on that day). Money should be banked immediately or stored securely at school (temporarily) until such a time that it can be banked. No money is to be kept at people's homes.

Receipts must be issued whenever money changes hands (external and internal transactions). Purchases by individuals for reimbursement should be avoided. Invoices should be obtained and paid via the P & C bank account where possible. In the event of an individual being unable to obtain an invoice for payment via the P & C bank account, the purchase must be supported by a valid receipt and a requisition form completed and approved by two Executives.

All income is to be banked; expenditure and purchases should not be paid from cash at an event. No amount over \$50 can be expended on behalf of the P&C without the prior approval. Queries about money (expenses etc.) should be directed to the P&C Treasurer:  
[treasurer@winstonheightspandc.com](mailto:treasurer@winstonheightspandc.com).

- As a member of The Association, you agree to uphold the values of the school when participating in P & C meetings and events. All members must declare at the start of meetings any potential or perceived conflict of interest for any agenda item, should an item of business arise to which there is a potential or perceived conflict of interest. Any member who knows there is a potential or perceived conflict of interest of another member has the responsibility to disclose that there is a potential or perceived conflict of interest. If a member declares a conflict of interest, the meeting shall decide on the participation in the activity or vote.

### **Winston Heights Public School P&C Association Safe Handling of Money Policy statement**

Security and safety of persons handling money needs to be considered as this is a high-risk function, the most serious and obvious risks being that of misappropriation and potential injury through attempted robbery to persons handling or transporting cash.

To ensure the safety and security of persons responsible for handling money this policy needs to be read by all persons responsible for handling money.

To ensure that monies collected by Winston Heights Public School P & C Association are handled safely and correctly following generic guidelines that have been developed under by-law 17.

### **Winston Heights Public School P&C Association Code of Conduct**

The Code of Conduct applies to all financial members and volunteers of Winston Heights Public School P&C Association while undertaking any role or activity related to the Winston Heights Public School P&C Association.

#### **The Principles**

The Code of Conduct is based on the following fundamental ethical principles.

#### **Respect for the Law**

Winston Heights Public School P&C Association members and volunteers, in common with all citizens, are under the jurisdiction of the laws of the State and the Commonwealth and are obliged to observe such laws.

## **Respect for all Persons**

Winston Heights Public School P&C Association members and volunteers are expected to treat students, school staff, and all members of the community equitably with dignity and respect. This involves, but is not limited to, the following:

- Tolerance of the views held by others which are different from your own
- Courtesy and responsiveness in dealing with others
- Fairness in supervising and dealing with other members
- Making decisions that are procedurally fair to all people according to the principles of natural justice
- Not discriminating on grounds such as gender, sexual orientation, race, ability, cultural background, religious status, marital status, age or political conviction
- An awareness and respect for cultural difference
- Engaging in rational debate allowing for alternative points of view to be expressed
- Not engaging in behaviour that might reasonably be perceived as harassment, bullying or intimidation.

## **Integrity**

Winston Heights Public School P&C Association members and volunteers should be honest in carrying out their duties and avoid conflicts between their private interests and their P&C responsibilities with respect to:

- Personal relationships
- Financial relationships
- Receipt of gifts
- Outside work
- Use of confidential information obtained in the course of P&C duties
- External activities and public comment.

## **Diligence**

Winston Heights Public School P&C Association members and volunteers should carry out their duties in a professional and conscientious manner. This involves:

- Carrying out official decisions and policies faithfully and impartially
- Exercising care for others in P&C related activities
- Ensuring outside interests do not interfere with a P&C member's duties or responsibilities
- Adhering to professional codes of conduct where applicable, being encouraged to report fraud or corrupt conduct to an office bearing executive of the P&C and/or external authorities.

## **Working with Children**

The Winston Heights Public School P&C Association adheres to the government's Working with Children Check legislation and relevant procedures.

## **Conflict of Interest**

P&C Association members must declare interests which conflict, either perceived or actual, with your P&C Association duties and activities.

A conflict of interest may include, but is not limited to, an expressed personal value or belief, professional ethics, personal or professional relationships, financial or proprietary interests.

### **Confidentiality**

Personal information about a member should not be disclosed without the consent of the member or there is a lawful authority for its disclosure.

Documents and information of the P&C Association should be placed in secure locations where possible and sensitive information should not be distributed.

### **Grievances, complaints and procedures**

Breaches of this Code of Conduct or other policies of the P&C Association will be addressed by way of the Grievances, complaints and procedures policy. Violations may result in removal from the Winston Heights Public School P&C Association.

Winston Heights Public School P&C Association members and volunteers should familiarise themselves with this Code of Conduct and endeavour to ensure that its principles are observed at all times.

## **Winston Heights Public School P & C Association Grievance, Complaints & Disputes Procedures**

The Winston Heights Public School P&C Association is committed to providing an environment where all P&C Association members, volunteers, staff of Department of Education and students enrolled at Winston Heights Public School, concerns are dealt with in a timely and appropriate manner.

A grievance or complaint, may be received by the P&C Association in relation to a fellow member or volunteer. Where a complaint relates to a Department of Education employee or student the complaint should be lodged directly to the Principal in accordance with the policies of the Department of Education.

A grievance is a complaint about any situation, which is considered by the complainant to be wrong, mistaken, unjust or discriminatory.

### **Principles**

Complainants should not instigate grievances that are frivolous, vexatious or malicious.

Grievances and information arising from the handling of the grievance, must be treated confidentially.

Concerns should be raised as early as possible after the incident relating to the complaint has occurred.

The principles of natural justice will be observed throughout. This means before a decision is made the person who has been implicated has the right to be informed about the nature and content of the



grievance, have the right to be heard by an unbiased decision maker and have the right to have a witness present.

## **Procedures**

The complainant should provide written details of their concerns and the grounds for the grievance, to the P&C Association President.

Where the complaint is about a member of the P&C Association Executive it may be raised with an independent third party here, for example Principal along with a copy of these procedures and all relevant policies.

The President or person handling the complaint as described in these procedures will initiate an informal meeting with the complainant to discuss the grievance and may request further information which the complainant must provide.

The complainant may have an independent witness attend any meetings.

The President or person handling the complaint, as described in these procedures, will provide written acknowledgement of the grievance being lodged within 7 days of receiving the grievance.

If the matter pertains to another P&C Association member or volunteer, that person will also be informed, in writing, within 7 days of the grievance being lodged. The person against whom the complaint is made will not receive a copy of the complaint unless written permission is expressly given by the complainant to share the document.

Grievances are to be resolved no later than six weeks after the complaint is lodged.

The outcomes of a formal grievance process may include (but is not limited to): recommendation to amend policies, recommendation to alter practices, agreement by parties regarding interactions, access to training and development or disciplinary action including a restriction on membership or formal employment review as allowed in employment agreements and as permitted by the relevant Employment Award.

Where a person disagrees with an outcome of a complaint they may lodge an appeal or further grievance with any relevant government agency or to the NSW P&C Federation where the matters involve volunteers.

## **Winston Heights Public School P & C Association email policy**

Winston Heights Public School P&C has access to its own email domain as part of a Crazy Domains subscription. The domain name is winstonheightspandc.com

The use of email accounts outside of this domain, operated by uniform, school banking, canteen, music, events or other P & C matters, should be limited, where possible.

As at the date of this policy, the Winston Heights Public School P & C Committee must approve the creation of any new email addresses at general P & C meetings. This aims to diffuse the incidence of dissemination from multiple sources regarding P & C matters, which causes confusion and is not in line with transparency.

The use of email accounts come with responsibilities that have security, compliance and ethical implications. This policy is to communicate the expectations of the Winston Heights Public School P&C Committee with respect to the use of email accounts and the high standard of conduct expected by P & C members.

All email communication that is stored, composed and transmitted via Winston Heights Public School P & C email accounts are the property of Winston Heights Public School P&C Association and will be monitored at the Winston Heights Public School P & C Committee's discretion. As such, all users shall conform to any security measures which are in place to protect access control and exercise proper control over passwords or any other security mechanism.

### **Appropriate Use**

Email accounts may be used to exchange information with Winston Heights Public School parents, the School and external parties in relation to responsibilities conducted by the P&C.

All emails should:

- be drafted in a manner consistent with treating others with respect and consistent with accepted business ethics and standards
- use blind-copy to maintain privacy of email addresses of the Winston Heights parents when sending large group emails
- include an author/checker process to ensure all content is accurate and of a high standard of expression when emailing large groups

### **Inappropriate use**

The email account may not be used to:

- send messages to large groups for business purposes outside of the Winston Heights Public School P & C Association
- solicit for any items or issues not sponsored by Winston Heights Public School P&C Association
- transmit messages that use offensive speech or disparage individuals on the basis of race, colour, religion, gender, national origin, citizenship, veteran status, marital status, disability or sexual orientation or any other characteristic protected by Australian law
- originate or distribute chain letters
- advance personal gain or profit.

**Policy Review: The by-laws and above policies may be reviewed annually and more frequently if changes are required.**