



WANNIASSA HILLS PRIMARY SCHOOL P&C ASSOCIATION INC.



MINUTES

General Meeting - Monday, 25 March 2019

Attendance and Apologies

Committee (6):	Marc Dal Cortivo (President) Mac McCann (Vice President), Jason de Rooy (Secretary), Justine Bourke (Treasurer), Rebecca Reilly, Karen Carmody.
Members (5):	Georgina Thomsen, Jill Hayes, Joanne Hann, Marco Matosevic and Kylie Charlesworth.
School (1):	John Manders.
Apologies (1):	Jayde Fulton, Karen Altpere

1. 2. 3. Welcome, Apologies and Confirmation of Minutes

- Marc opened the meeting at 7.02pm and welcomed everyone. Apologies were noted as above.
- Jason provided an overview of the Minutes of the previous meeting, noting actions either completed or for discussion at this meeting. The minutes were then confirmed.
Action: Jason to update posting of Minutes to the P&C website.

4. Treasurer's Report

- Justine tabled a report (Attachment A), and noted that it was quiet as typical at this time of the year. \$1,500 had been gifted to the school for the purchase of Wally and Wanda dolls to support the PBL program, as agreed at the previous meeting, and there are some small reimbursements to be finalised from last year.
- Justine noted that the P&C still had a canteen account with Bendigo Bank with a current balance of \$446.69. The Committee agreed that this account be closed and the balance moved to the P&C General Account. The Committee also asked Justine to investigate and update the group on the signatories on all its accounts at its next meeting.
Action: Justine to arrange closure of canteen account and identify all signatories.
- Justine noted the lack of clarity in regards the Association's need to be registered with the Australian Charities and Not-for-profits Commission (ACNC), prompted by correspondence from the Australian Taxation Office (ATO). Justine undertook to seek guidance from the ACT P&C Council, and the Committee agreed that Justine, Marc and Jason were empowered to represent the Association in discussions with both bodies.
Action: Justine to consult with ACT P&C Council.
- Marc tabled the 2017 Annual Return (Attachment B), and this was accepted by the Committee.

4. Community Activities and Engagement

- Georgina reported back on a successful Ride to School Day on Friday 22 March, noting:
 - 250 pieces of fruit provided by Coles Wanniasa (\$149), apples, bananas, peaches. All bananas and peaches were eaten during the event.

- 30 pancake mixes, 2x gluten free, premade 'egg and diary free'. The woolworths brand pancakes are the preferred type. Some left over pancake mix for future events.
- Other suppliers needed – paper towel, napkins, raffle ticket stubs, merit stickers, maple syrup x2, olive oil spray, pens, table cloths
- Total cost of event approximately \$322.
- Thanks to the volunteers – John, Belinda, Greg, Dale, Tim, Danielle, Kylie, Margaret, Tamara and Georgina.
- Raffle Prizes consisted of 4x \$20 Dymocks vouchers, 4x mini-basketballs, 4x\$25 Athletes Foot voucher
- Mac and Jason reported briefly on the Trivia Night on Friday 22 March, which was a broad success in terms of turnout, fun and fundraising.
- The Committee agreed to work towards offering a Special School Lunch on Wednesday 15 May (Term 2 Week 3), with Jill leading initial coordination.
- Mac reported on planning for the McCann Easter Fair scheduled for Thursday 11 April (Term 1 Week 10), which would include a reptile show and a visit from Canberra Raiders mascot Victor the Viking.
- It was noted that the Mother's Day Stall is on track.
 - *Following the meeting* Karen flagged changing the date away from Wednesday 8 May (Term 2 Week 2) due to other commitments, most likely to Thursday 9 May, with a small session for the Kindergarten on Monday morning, and a follow up at Friday recess for all.
- Marc noted the DJ booking for the School Disco was arranged for Friday 14 June (Term 2 Week 7), providing a handy deadline to finalise the bain marie repair or replacement.
- The Committee noted the opportunity to host an Election Day BBQ on Saturday 18 or 25 May (Term 2 Week 3 or 4). When the election date is confirmed, the Committee would seek a coordinator to manage a volunteer roster. John offered to arrange logistics for the BBQ. The group also acknowledged engagement with the Tuggeranong Men's Shed, which was establishing a regular 'chip on a stick' fundraising activity.
- Mac indicated she and others would soon form the School Fete subcommittee, via a call for helpers in the school newsletter. The Fete is scheduled for Sunday 17 November.

5. Services to the School

- Joanne tabled a report (Attachment C) and summarised key actions in the Clothing Pool.
- Karen took the group through the financial explanation attached to the previous meeting Minutes explaining the year-to-year variations in the Clothing Pool's arrangements, to everyone's satisfaction.

6. Principal's Report

- John acknowledge recent public reporting of school violence within the ACT school system, indicating that while there hasn't been a local need, WHPS was well positioned with good processes in place including the now-well-established PBL program.
- John reported that the annual family statement and permission form had been circulated, with most responses coming in before the Wednesday 27 March Athletics Carnival.
- John noted that the Wanniasa School had gain Cambridge accreditation, as part of a local effort to coordinate curriculum streams from primary through to college and beyond.

- John noted that he anticipates disruption due to landscaping to start around 7 April with the arrival of fencing and crew demountables, with the project manager estimating eight weeks' of work (and John anticipating 14). The group discussed various impacts. It was noted that the new 'kiss and go' area on Langdon Avenue would be established via road remarking, rather than construction of a bay.
- John responded to three questions, noting the challenges of implementing an SMS attendance system, that the library was presently well stocked and used, and that the Year Six parliament has a role in managing various 'charity days' in the school.

7. Any Other Business and Open Mic

- Nil.

6. Close and Next Meeting

- The group agreed to the following dates for next meetings:
 - Monday 13 May 2019 (Term 2, Week 3)
 - Monday 17 June 2019 (Term 2, Week 8)
- Marc closed the meeting at 8.28pm.

WHPS P&C TREASURER'S REPORT
25 March 2019 Meeting

1. Financial Statements

The bank account reconciliation is below.

2. Comments

The balance of the P&C **General account** as at 25 March 2019 is **\$67,022.42** , down from \$69,713.43 as at 18 February 2019 P&C Meeting.

The balance of the P&C **Clothing Pool account** as at 25 March 2019 is **\$3,013.66**, down from

\$6,333.49 as at 18 February 2019 P&C Meeting.

Summary of financial transactions in the **general account** since the 18 February 2019 meeting:

Income

Deposit - unspent Graduation 2018 advance	\$152.15
Interest	\$15.94

Expenditure

Gift to WHPS	\$1,500.00
Mothers Day Stall advance	\$500.00
Late fee 2017 Annual Return	\$84.00
Smart Gift Ideas - Mothers Day Stall	\$312.00
Crown Concepts - Mothers Day Stall	\$463.10

3. Outstanding Items

Some reimbursements for Fete, End of Year Concert, Staff Breakfast and Graduation yet to occur.

4. Commitments

Nil

5. Notes

Nil

6. Other Business

Canteen account at Bendigo Bank - balance of \$446.69.

ACNC charity status and ATO requirements.

Attachment B: 2017 Annual Return

Audit report – unmodified opinion

To the members of Wanniasa Hills Primary School P&C Association:

Report on the financial report

I have audited the accompanying financial report, being a general purpose financial report of the Wanniasa Hills Primary Schools P&C Association, which comprises of the income and expenditure statement as at 31 December 2017 and the balance sheet as at 31 December 2017.

Committee's responsibility for the financial report

The committee of the association is responsible for the preparation of the financial report, and has determined that the basis of preparation is appropriate to meet the requirements of the *Associations Incorporation Reform Act 2012*. The committee's responsibility also includes such internal control as the committee determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

Auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the association's preparation of the financial report that gives a true and fair view, in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting my audit, I have complied with the independence requirements of the Australian professional ethical pronouncements.

Audit's opinion

In my opinion the financial report of the association has been prepared in accordance with the *Association Incorporation Reform Act 2012* including:

- a) giving a true and fair view of the entity's financial position as at 31 December 2017 and of its performance for the year ended on that date; and
- b) complying with Australian Accounting Standards.

Basis of accounting and restriction on distribution

Without modifying my opinion, I draw attention to the basis of accounting. The financial report has been prepared to assist Wanniasa Hills Primary School P&C Association to meet the requirements of the *Associations Incorporation Reform Act 2012*. As a result the report may not be suitable for another purpose.



Andrew Craig

21 February 2019

115 Shackleton Circuit Mawson ACT 2607

F CPA 9382037

Wanniassa Hills Primary School P&C Association
Income and Expenditure as at 31 December 2017

	General Account	Clothing Pool Account	Total
Opening Balance 1 January 17	46,646.73	5522.99	46,646.73
Income			
Interest	100.93		100.93
Scholastic Book Club	973.00		973.00
Pre-School T-Shirts	109.00		109.00
Pre-School Plates	1,092.00		1,092.00
Mother's Day Stall	2,425.35		2,425.35
Father's Day Stall	2,452.25		2,452.25
Trivia Night	1,391.45		1,391.45
BBQ Proceeds	3,272.90		3,272.90
Raffle	5,121.25		5,121.25
Fete	20,072.95		20,072.95
Chalk Education	853.37		853.37
Year Book	300.00		300.00
Disco	3,850.70		3,850.70
Special Lunch	1,630.35		1,630.35
Murder Mystery Night	1,404.00		1,404.00
Sponsorship (CSC)	3,081.06		3,081.06
Tfr from Canteen Account			
Book Fair		3061	3,061.00
Clothing Pool Interest		3.85	3.85
Clothing Pool Sales		29,349.79	29,349.79
Total Income	48,130.56	32,414.64	80,545.20

SEE EMAIL

(3061)

BOOK FAIR PURCHASES (EMAIL)

965

EMAIL

30 318 - 64

Expenditure

Scholastic Book Club	957.35		957.35
Mother Day Stall	1,390.45		1,390.45
Fathers Day Stall	1,294.69		1,294.69
Disco Cost	1,080.92		1,080.92
Fete Costs	6,705.45		6,705.45
Picture Plates	817.00		817.00
Fete Raffle (Tickets, permit and Me	2,699.83		2,699.83
P&C Affiliation Fee	458.62		458.62
Donation to WHPS	9,540.00		9,540.00
Year 5 Graduation	498.54		498.54
Insurance	796.59		796.59
Property Plant and Equipment	1,353.00		1,353.00
Special Lunch Costs	469.55		469.55
Ride to School	64.50		64.50
Furniture Purchase		149	149.00
Book Fair		3061	3,061.00
Merchant Fees		575.06	575.06
Clothing Purchases		16,614.15	16,614.15
Total Expenditure	28,126.49	20,399.21	48,525.70

965

EMAIL

21 364 - 21

Warrilow Hills Primary School P&C Association
Balance Sheet 31 December 2017

	General Account	Clothing Pool Account	Total
Assets			
Cash at Bank	66,533.80	24,492.14	91,025.94
Property, Plant & Equipment	6,799.00	1,446.72	8,245.72
Clothing Stock	-	-	-
Cash Float	-	-	-
Total Assets	<u>73,449.80</u>	<u>25,938.86</u>	<u>99,388.66</u>
Liabilities			
Creditors	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Equity	<u>73,449.80</u>	<u>25,938.86</u>	<u>99,388.66</u>

	2016	
SSO	\$1,556	* 5522-49 (2020)
less accumulated depreciation	(\$78)	3038-bf (Income)
	\$1,478	(2136-a1) (EXP)
Popcorn Machine	\$1,843	
less accumulated depreciation	(\$361)	14476-92.
	\$1,482	
Freezer	\$2,184	
less accumulated depreciation	(\$498)	
	\$1,686	
SSO	\$1,289	<u>CANTEEN</u>
less accumulated depreciation	(\$75)	
	\$1,214	O \$446-22 (11/1/17)
Fridge	\$1,232	C \$446-43 (21/1/17)
less accumulated depreciation	(\$43)	
	\$1,189	
Microwave	\$185	
less accumulated depreciation	(\$185)	
	\$0	
Fifty Five Machine	\$1,838	
less accumulated depreciation	(\$72)	\$1281
Total	<u>\$6,799</u>	

From: Justine Bourke <jbourke@warrilow.com.au>
Sent: Wednesday, 13 February 2019 12:26 AM
To: Marc De Oliveira <marc.deoliveira@bankconsulting.com.au>
Cc: Karen Carmody <k.carmody79@gmail.com>; Mac Van't Ende <myvante@gmail.com>;
Rebecca Reilly <rebeccareilly@warrilow.com.au>; Secretary W-IPS P&C
<secretary.wipsc@gmail.com>
Subject: Re: Confirmation of the P&C Treasurer's Audit Workshop 7pm -9pm Thursday 29 Nov 18 at Strling

Hi Marc,

Looking though the statement Scott prepared and the transaction by transaction listing in the Clothing Pool bank account, there are a few small things that caused the confusion in calculations:

- The overall Income and Expenditure figures on the prepared audit statement (\$32,414.64 and \$20,399.21) were different totals to the overall Credit and Debit totals if you go transaction by transaction in the bank account (\$30,318.64 and \$21,364.21).

- The Cash in bank figure on the prepared statement was \$0, however the actual cash in bank figure at 1 January 2017 was \$5,522.49

- I can't explain why Scott reported Income/Expenditure a bit differently to Credit/Debit, but it does seem to be related to an amount of \$965 deposited and reversed on the same day, and an amount of \$3,061 which was taken out of the Clothing Pool account for Book Fair purchases (as the Fair would have used the Clothing Pool's EFTPOS machine, so the \$3,061 had to be moved out to another account).

- The cash at bank figure reported on the prepared audit statement was the actual closing balance of the bank account, but because the Income and Expenditure amounts were reported instead of the actual bank account Credits and Debits, it's not calculating correctly.

What I would do in hindsight is report solely using the transaction by transaction listing of: Cash in bank 1 January 2017 (\$5,522.49) + Credits (\$30,318.14) - Debits (\$21,364.21) = \$14,476.42

If you need me to show the auditor through the transaction listings to make better sense of it, I'd be happy to do that.

Thanks,
Justine

Attachment C: Clothing Pool Report

P&C UNIFORM POOL MONTHLY REPORT
February 2019

24/03/2019

Opening Bank Balance (01/02/19)	Float	Total
\$1633.38		\$1633.38

Assets as at 24/03/19

Stock (approx, sale value): \$33,577.00

Receipts

	Cash sales banked			
Week 1, Term 1	\$300.00			
Week 2, Term 1	\$0.00			
Week 3, Term 1	\$300.00			
Week 4, Term 1	\$0.00			
EFT Banked	\$3,711.00	Interest	Online Orders	Total Banked
Total	\$4,311.00	\$0.10	\$1,163.731	\$5,474.83

Expenditure

Suppliers		Bank fees		
	\$		\$	
				Total Spent
			\$	\$0

Assest as at ~~01/03/2017~~ 28/02/19

Closing Bank balance	Float	Total
\$7071.916	\$325.00	\$39076.02 (including stock)

\$40 648.92

~~Stock: \$32,376.76~~

Just settling into the role - started a complete stocktake to ensure that online details are correct.

Added pre-school shirts to online ordering system and re-ordered twice

It took a little while to sort out access to Bendigo Bank account, so invoice to LW Reid was not paid until March (this will reflect in March statement - 2x invoices paid meant that bank balance went from \$7071.91 on the 28th of February to current balance of \$2802.87.

Added images of new hats to online ordering system - have plenty of stock of sizes S, L & XL in old bucket and slouch, but no mediums in old bucket style, so selling Sturt slouch in M/L in place. If still have significant quantities by next Spring, recommend "sale price" to get rid of them.