

WACSSO

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The Western Australian Council
of State School Organisations Inc



P&C Treasurer's Guide

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Treasurer's Guide

Role of the Treasurer



The P&C Treasurer is responsible for *all* monies received and expended on behalf of the Association, including any committees such as canteen and fundraising. The P&C Treasurer should be familiar with any bank or trust accounts maintained by the committees.

All funds held in accounts of all committees of the P&C are the property of the P&C. It is preferable that any surplus funds held in these accounts are transferred to the P&C general account (after expenses and allowance for operational costs have been deducted) as this helps to simplify the Treasurer's job. Expenditure of P&C funds, including those held in committee accounts may only be made with the consent of a P&C meeting.

There are three types of jobs involved in organising the P&C's finances:

- ◆ clerical work - such as writing out cheques, banking money and writing up the cash book;
- ◆ financial management - assisting the P&C to establish a budget, monitoring the budget, controlling outstanding debts, and understanding and using the information contained in financial reports; and
- ◆ accounting - producing financial reports and assisting the Honorary Auditor in carrying out an audit of P&C accounts.

Try to do as much business as possible while members are at the meeting, including getting signatures on cheques, issuing receipts and paying accounts. It's much easier to accomplish when everyone is in the same room.

Note: If your P&C canteen has its own Treasurer, then that person must operate within the limits of the Terms of Reference that have been set down for that particular committee. Within the scope of the Terms of Reference the canteen Treasurer should also apply the guidelines in this book.

Treasurer's Responsibilities

Financial Management

Sound financial management of the Association's funds can be broadly split into the following seven areas:

1. Receiving money
2. Banking money
3. Paying accounts
4. Petty cash
5. Recording receipts and payments
6. Reporting receipts and payments
7. Audit of financial records

1. Receiving Money

The Treasurer may receive money in many different ways:

- by post
- handed directly to the Treasurer by person paying, or by a third party
- in cash
- by cheque



With the variety of ways of receiving money it is essential to adopt a simple, accurate method of recording and receipting the money. It is recommended that all money received be counted by two people. When money is handed over to the Treasurer for banking it should be counted in the presence of both the person handing over and the Treasurer. A receipt is then signed by both people to show they agree on the amount received.



Try to discourage people from handing you money in situations where you are unable to adequately record and receipt the amount, eg when picking up children from school.

Many organisations no longer issue official receipts, but it is advisable to issue receipts promptly and meticulously for **every** amount received.

This avoids any unpleasant misunderstandings and protects the Treasurer.

The Receipt Book

Only one official receipt book should be in use at any time and must be held by the Treasurer or his / her nominee. Interim receipts must be confirmed by the issue of official receipts.

The receipt book should be in duplicate, consecutively numbered and should bear the name of your Association. All receipts should be carefully accounted for as if they were money (which, in effect, they are). The information on receipt copies should be entered into the cash book and show the date received, the amount and full details of the purpose for which the money was paid.

Issue receipts for *all* monies received, including members' subscriptions.

2. Banking Money



The Treasurer is responsible for the safety of money received and, for his / her own protection, should deposit it with a bank as soon as possible.

If your P&C Association has taken out insurance to cover cash holdings, the terms of the insurance stipulate that money must be banked on the next working day, or the cover is not valid. Try to avoid holding money on Friday when you are unable to get to the bank until Monday.

Money should not be deducted from cash received in order to pay bills or for petty cash, as this can quickly lead to mistakes and makes auditing difficult. All money should be banked and cheques written for the bills or petty cash.

If a substantial amount of money is to remain in the bank for any length of time, investigate the safest and most profitable way of investing the money. Put the idea to a P&C meeting who make the final decision.

Banking Institutions

Banks have existed for many years and offer maximum security but minimum interest. Banks are best suited to organisations that have few transactions. Non-profit organisations such as P&C Associations operate special savings cheque accounts that enable them to use cheques to make payments without incurring the usual fees. These accounts will also pay interest but at a relatively low rate.



Money not required for a number of months may be better placed on a term deposit at a much more attractive rate of interest.

Your Association may prefer to choose to deposit money with a building society or credit union.

3. Paying Accounts

Payments to people and organisations who provide goods and services to the Association must be authorised by a General or Executive meeting of the P&C. Full details of payments to be made must be provided and the P&C should formally resolve to pay the amounts involved.

List all of the payments to be made and attach the relevant documentation. Invoices, receipts, cash register slips etc., with sufficient details, must be presented to enable the P&C to approve payment as a legitimate use of P&C funds. If necessary glue small receipts to a large piece of paper so that they are not lost.



After the meeting has resolved to make the payments record the date of the meeting on the list.

If an urgent payment is required the Treasurer may be authorised to make the payment and obtain agreement of the full P&C at the next meeting. The extent of this authority should be clearly spelled out by the P&C and recorded in the minutes. The Treasurer has no authority to make payments unless the P&C delegates that authority.

Payment Methods

The P&C Constitution clearly states that all payments are to be made by cheque. WACSSO has determined that 'electronic cheques' (ie Internet Banking) conforms with the requirements of the P&C Constitution provided two 'electronic signatures' are required to make all payments.

When a cheque is cancelled, clearly mark the cheque and firmly attach it in the cheque book for audit purposes.

Signatories

All cheques of the Association must be signed by any two of the P&C President, P&C Vice-President, P&C Treasurer, P&C Secretary and one other member of the Executive Committee appointed for the purpose at the AGM – this includes the general account and any committee accounts. When you accept the nomination for one of these positions you are legally responsible to make yourself available to sign cheques.

It is the responsibility of all signatories to ensure that cheques they sign are supported by invoices, receipts etc. The Treasurer should mark the cheque numbers on the supporting documentation. Signatories should initial the cheque butt to show that they have signed the cheque and initial the supporting documentation.

Never, under any circumstance, sign blank cheques.

What if one of the signatories to the Association's accounts is also the canteen manager?

It is the responsibility of all members of the Association to ensure they never put themselves, or others, into positions where the potential for conflict of interest may occur. It is strongly advised that paid canteen employees are not signatories on the Association's accounts. Likewise, if a spouse or partner is also a signatory to an account then cheques should not be signed by both of the partners.

4. Petty Cash

The petty cash float is a small sum of money entrusted to a person (not necessarily the Treasurer) for the payment of amounts that are too small to warrant the formality of authorisation at a P&C meeting and payment by cheque. A limit must be placed on petty cash payments so that large amounts are not paid through petty cash.



It is often difficult to detect losses or theft from petty cash, therefore petty cash vouchers are essential. Relevant invoices, receipts, statements etc. should be attached to the voucher as supporting documents. (See example on page 14 of guide.)

The person holding the petty cash should be able to account for the money at all times. This applies to all petty cash whether held by the Treasurer, Canteen Manager or another person. It is advisable to produce a regular summary of petty cash transactions that provides a permanent record. (See example on page 14 of guide.) Petty cash books are commercially available.

If the amount of cash required for a purchase is not known, then a petty cash voucher should be completed with all the available details, including the amount that was initially handed over. Amend and initial the voucher after the amount is known. This avoids any possible unpleasantness at a later date.



5. Recording Receipts and Payments

There are many different ways to record the Association's receipts and payments.

Many P&Cs are choosing to use software programs such as MYOB and Quickens. These are extremely useful and versatile programs. However, it is essential to ensure that there is always someone in the Association who is familiar with the program you are using. Remember, you will almost certainly not have the same Treasurer for more than a couple of years!



Most P&C Associations use cash book accounting. There are two forms of cash book in common use – the Columnar Cash Book and the 'Simple' Cash Book. Whichever system you use, receipts and payments must be entered regularly, preferably as soon as they occur, and that entries are legible. If a mistake occurs - don't blot it out, simply put a line through it and write the correct entry above or below it. Auditors don't mind errors, so long as they can see what has happened.

The 'Simple' Cash Book

This system uses a single cash book and enables the bank balance to be ascertained after each transaction is entered. Instead of using a limited number of columns to classify items, a potentially unlimited range of numbers is used. These numbers represent different classes of receipts or expenditure, as classified in the Chart of Accounts. (See example above.)

In the following example from a simple cash book a column headed "Minute No." is shown. All payments must be authorised by a P&C meeting and the number of the authorising resolution in the minutes of that meeting should be shown in the "Minute No." column. If your Association doesn't use numbered resolutions then the date of the meeting should be entered.

Date	Name	Chq Rec No.	Account No.	Receipts	Payments	Minute No.	Banked	Bank Balance
Aug 1	Opening balance							\$2582.20
12	J Brown	128	1	\$1.00				
	B Smith	129	1	\$1.00				
	L Brown	130	1	\$1.00				
	C May	131	1	\$1.00				
	J Doe	132	1	\$1.00			\$5.00	\$2587.20
14	Carter's	000460	333		\$468.35	26		\$2118.85
	A&R Books	000461	337		\$1020.00	26		\$1098.85
18	Various	133	221	\$28.60				
		134	221	\$5.75				
		135	221	\$79.80			\$114.15	\$1213.00
20	Canteen Surplus	Transfer		\$2600.00		26		\$3813.00
				\$2719.15	\$1488.35			

The opening entry is the current reconciled bank balance. Receipts and payments must be entered regularly with the date of the receipt or cheque, and the receipt or cheque number being shown. The bank balance is adjusted by adding the amounts received and deducting the amounts paid. It is a good idea to paste a copy of the chart of accounts inside the cover of the cash book to make sure that the numbers used in the 'Account No.' column are correct.

The Columnar Cash Book

The columnar cash book system uses separate books, called journals, to record receipts and payments. Multiple columns are used to record movements of cash and cheques for various purposes. (See following examples.)

Date	Paid to	Cheque number	Insurance	Phone	Canteen Manager	Misc.	Progressive Total

Payments Journal

Date	Received from	Receipt Number	Subs	Choc Drive	Summer Fete	Misc.	Progressive Total

Receipts Journal

You can save space in the cash book by allocating account numbers to frequently paid accounts. Applying the Chart of Accounts on the following page to the Cash Receipts summary above, the column headed "Subs" would be numbered "1", "Chocolate Drive" would be numbered "221" etc.

Account Number	Description
1	Members' subscriptions
2	Fundraising Events 21 Chocolate Drive 22 Bingo 23 Summer Fete 24 Mothers' Day Stall 25
3	Expenses 31 Telephone 32 Postage and stationery 33 Carter's Creamery 34 Barnes Bakery 35 Han Lo Deli 36 Insurance 37 Miscellaneous
4	Petty cash
5	

A simple Chart of Accounts

To work out the bank balance the progressive total payments is deducted from the progressive total receipts. When a Treasurer's Report is required the individual columns must be totalled and the miscellaneous column split into categories that do not warrant separate columns in the cash book as they are not often used.

There are a couple of major disadvantages to using the columnar cash book:

- The number of columns that can be created is limited by the size of the journal. Although the width of the columns can be reduced by using account numbers instead of names, many entries are made in the miscellaneous column.
- A continuous check on the balance of cash at the bank is not available without comparing the progressive totals of receipts and payments. Without a continuous check there is a greater risk of issuing a cheque that will 'bounce' because there is insufficient cash in the bank account to cover that cheque.

Bank Statements

Bank statements should be received on a monthly basis and a reconciliation carried out. A reconciliation statement is required as the balance on the bank statement will often be different from that in the cash book. (See example on page 13 of the guide.) Enter any bank charges or interest received in the cash book and then tick off each receipt and payment in the cash book against the deposits and cheques recorded in the bank statement. Add to the balance on the statement any receipts not shown as deposited and deduct all cheques drawn but not yet presented.

Write the reconciliation on the bank statement if there is room, otherwise attach it firmly to the bank statement for audit purposes.

6. Reporting Receipts and Payments (Treasurer's Report)

The Treasurer *must* present a written report at each meeting of the Association and be prepared to answer members' questions regarding the report. If possible, the report should be circulated with the agenda prior to the meeting so that members have time to read it. If for some reason the Treasurer cannot attend in person to give the report then they must appoint a delegate and brief that person on the content of the report.

The degree of reporting required will vary from one Association to another but must include:

- an up-to-date bank reconciliation;
- amount of money available to the Association;
- details of all money received;
- confirmation of payment of previously authorised accounts; and
- a copy of the latest bank statement/s.

7. Audit of Financial Records

The P&C Constitution requires that at each Annual General Meeting an Honorary Auditor or Auditors are appointed. The auditor has the power at any time to call for the books of the Association. It is essential that the auditor is someone who is totally independent of the P&C Association.

At the end of each financial year, the annual statement of receipts and payments must be audited, circulated to all members and formally adopted at the Annual General Meeting. The Associations Incorporation Act 1987 requires that this is done within four months of the end of the Association's financial year. For the majority of P&C Associations the end of the financial year is in December.



The P&C Treasurer must ensure that all books for all committees are audited by the same auditor, including such committees as the canteen, uniform shop and pre-primary. If it is not possible for the books to be audited by the same person, then the person auditing the main account of the Association must be satisfied that a proper audit has been conducted on all books of account for all committees of the Association. Before the auditor of the main account of the P&C can certify that the books exhibit a true and fair view of the financial position of the P&C Association, a copy of the audited financial statement of each committee must be presented to the auditor of the main P&C account. Copies of the audited financial statement must also be given to the school principal (Section 147(b) of the School Education Act 1999) and the WA Council of State School Organisations (WACSSO).

Financial Protection

For everyone's protection, the P&C has a responsibility to ensure that appropriate financial controls have been established and are being followed by the Treasurer.

These controls should be:

- ◆ clear enough that anyone can tell where responsibility lies, particularly where committees have separate bank accounts. If you operate committees with their own Treasurer, it is important that these people understand their responsibility to report to the P&C Treasurer;
- ◆ simple enough that anyone can follow them - if your reporting process is too complicated, it will be difficult to find people willing to take on the job of Treasurer.

Frequently people object to implementing strict controls for a number of reasons, such as:

- ◆ The P&C wants to involve as many people as possible and doesn't want to bog people down in paperwork or frighten them away. This is true, however, it highlights the need for simple procedures rather than none.
- ◆ "We are all friends, trust each other and should be flexible". This is probably also true, however, the mere suspicion that "something isn't right" can be disastrous for a P&C, never mind the problems that arise when money does go missing. One obvious advantage to having strict financial procedures is to publicly show that the P&C Association is operating in a business-like manner and protecting its members and employees.

The P&C also needs to monitor its income and expenditure so that it can plan its activities. You don't want to discover in September that the money is all gone, or find out at the end of the year that there is a surplus that could have been put to good use earlier.

Contingency Funds

It is sensible to maintain some funds for contingencies, particularly where the P&C Association operates a canteen. However, it is not advisable to tie up large amounts of money "for a rainy day". Remember that parents contributing to the funds raised in any year will expect to see that money spent to the benefit of their children while they are attending the school.

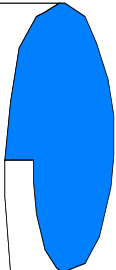


It is good practice for the Treasurer, together with the P&C Executive, to prepare an annual budget based on expected income and proposed expenditure. This enables the Treasurer to review the P&C's activities in the light of current priorities by estimating the cost of projects versus likely income, and allows the Executive Committee to determine how much money needs to be set aside for contingencies.

Money that has been set aside to cover annual leave, sick leave and long service leave must not be used for any other purpose.

If, in your role as the treasurer, you encounter any kind of financial problems discuss them immediately with the P&C President.



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1. Thou shalt promptly bank all money received.
 2. Thou shalt issue receipts for all money received.
 3. Thou shalt seek out the safest and most productive place to bank the P&C's money.
 4. Thou shalt not pay out any money without the approval of the P&C.
 5. Thou shalt not sign blank cheques.
 6. Thou shalt ensure that all receipts and payments are clearly and accurately recorded in the P&C's books.
 7. Thou shalt make sure that the balance shown on the bank statement can be reconciled to the balance in the P&C's books.
 8. Thou shalt ensure that the P&C's bank accounts do not become overdrawn!
 9. Thou shalt report to all P&C meetings on the past, present and future financial position of the Association.
 10. Thou shalt faithfully discharge your responsibilities to the P&C Association, its members, its supporters and others with whom it does business.



The Treasurer's Ten Commandments

Examples

Bank Reconciliation

Anytown Primary School P&C Association Inc.	
Bank Reconciliation for the month of	
Bank statement balance as at .....	.....
<i>ADD</i> outstanding deposits not credited	.....
Sub Total	.....
<i>DEDUCT</i> cheques drawn but not presented	
Cheque No: Amount: .....	.....
Cheque No: Amount: .....	.....
Adjusted Balance	.....

Monthly Summary

Anytown Primary School P&C Association Inc.	
Monthly Summary for the month of	
Balance brought forward (from last month)	.....
<i>ADD</i> receipts for the month	.....
Sub Total	.....
<i>DEDUCT</i> payments for the month	.....
Actual balance carried forward (to next month)	.....

Petty Cash Summary

This form of summary shows any discrepancy in the amount of cash on hand and provides a permanent record of petty cash transactions.

Petty Cash Imprest		\$50.00
Less vouchers on hand:		
Coffee	\$4.95	
Paper bags	\$6.50	
Cordial for icy poles x2	\$5.90	
Fruit and Vegetables	\$19.85	
Total	\$37.20	\$37.20
Petty cash on hand		\$12.80
Cheque, as reimbursement		\$37.20
Petty Cash Imprest		\$50.00

Petty Cash Voucher

Paid to:	Date:
Amount:	
For:	
.....	
.....	
Signature:	

P&C Standard Constitution

My School Parents and Citizens' Association Incorporated CONSTITUTION AND RULES

1.0 NAME:

- 1.1 The Association shall be called the My School Parents and Citizens' Association Incorporated hereinafter called "The Association".

2.0 OBJECTS:

- The objects of the Association are to promote the interests of the school or group of schools through:
- 2.1 cooperation between parents, teachers, students and members of the general community;
 - 2.2 assisting in the provision of resources, facilities and amenities for the school or group of schools; and
 - 2.3 the fostering of community interest in educational matters.

3.0 POWERS:

- Subject to the Association's obligation at law not to intervene in the control or management of a school, intervene in the educational instruction of students and exercise authority over teaching staff or other persons employed at the school, the powers of the Association to enable the achievement of its objects and in addition to the powers otherwise conferred on it by these rules shall be:
- 3.1 Subject to the approval of the chief executive officer of the Department of Education, the power to raise funds and acquire by purchase, lease or by exchange and the hiring or acquiring of any real or personal property that may be deemed necessary or convenient for the objects of the Association.
 - 3.2 Power to affiliate with the WA Council of State School Organisations Inc.
 - 3.3 Power to appoint and remove employees and to determine the remuneration and the terms and conditions of such appointments.
 - 3.4 Power to appoint committees for such purposes as are necessary to prosecute the affairs of the Association
 - 3.5 Power to make representations to the school administration, the Department of Education and to government either directly or through the WA Council of State School Organisations Inc.
 - 3.6 Power to generally do all such acts and things as may be involved by or incidental to the carrying out of the objects of the Association without in any way being limited to the foregoing powers.

4.0 INCOME AND PROPERTY:

- 4.1 The funds of the Association and the property acquired by the Association shall be applied solely towards the promotion of the objects of the Association and no part of those funds or that property may be paid or otherwise distributed, directly or indirectly, to members of the Association, provided that nothing herein shall prevent the expenditure in good faith of funds on the administrative costs incurred by the Association.

5.0 MEMBERSHIP:

- 5.1 Membership is open to parents and guardians of children attending the school and to citizens being over the age of eighteen years who are interested in the work of the Association.
- 5.2 The Principal of the school for which the Association is formed and where the Association is formed for a group of schools, the Principal of each school for which the Association is formed shall be an ex officio member of the governing body of the Association and may be elected to any of its offices.
- 5.3 A person desiring to become a member may do so at any General Meeting by payment of the membership subscription.

6.0 MEMBERSHIP SUBSCRIPTION:

- 6.1 The annual membership subscription of the Association shall be fixed by the Association at the Annual General Meeting, but shall not exceed one dollar (\$1.00) per member for the period up to the next Annual General Meeting.
- 6.2 The subscription of a member is due and payable on the date of the Annual General Meeting or at the General Meeting at which they join the Association.
- 6.3 Any member whose subscription is more than three (3) months in arrears shall cease to be a member of the Association and his or her name shall be deleted from the register of members.

7.0 EXECUTIVE COMMITTEE - COMPOSITION:

- 7.1 For the purposes of this clause a small school is one with an average daily attendance of one hundred (100) or less students at the start of the school year.
- 7.2 The Association shall be managed by an Executive Committee.
- 7.3 Where the Association represents a small school the Executive Committee shall comprise:
A President
A Vice-President
An Honorary Secretary/Treasurer
And not less than two (2) other members
- 7.4 Where the Association represents a school that is not a small school, or where the Association represents a group of schools the Executive Committee shall comprise:
A President
A Vice-President
An Honorary Secretary
An Honorary Treasurer
And not less than three (3) other members

But with the approval of a General Meeting the positions of Honorary Secretary and Honorary Treasurer may be held by one person elected for that purpose at a General Meeting.

7.5 The officers of the Executive Committee shall be elected at the Annual General Meeting of the Association by and from the financial members and ex-officio members of the Association.

7.6 Where there is an equality of voting for any position the result shall be declared by lot.

7.7 The Principal of the school for which the Association is formed and where the Association is formed for a group of schools, the Principal of each school for which the Association is formed shall be an ex officio member of the Executive Committee.

7.8 An election shall be held at a General Meeting of the Association to fill any vacancy on the Executive Committee.

8.0 EXECUTIVE COMMITTEE - TERM OF OFFICE:

8.1 The elected members of the Executive Committee shall take office at the rising of the Annual General Meeting or the General Meeting at which they were elected and shall hold office until the rising of the next following Annual General Meeting.

8.2 All retiring members of the Executive Committee shall be eligible for re-election.

9.0 EXECUTIVE COMMITTEE - POWERS:

9.1 The Association shall be managed when a General Meeting is not in session by the Executive Committee which shall have power to control and manage the affairs and finances of the Association but shall be responsible to the General Meeting.

9.2 The Executive Committee shall have the power to declare vacant the seat of any of its members who, without leave or reasonable excuse, is absent from three (3) consecutive meetings of the Committee. The Executive Committee in its absolute discretion shall determine what constitutes a reasonable excuse.

9.3 The Executive Committee may form sub-committees to deal with particular aspects of its work. Such sub-committees shall be responsible to the Executive Committee. Sub-committees so formed shall each include at least one (1) member of the Executive Committee who will represent it on the Executive Committee.

9.4 Meetings of the Executive Committee shall be held at such times and places as shall be determined by an Executive Meeting or when convened by the President.

10.0 PRESIDING AT MEETINGS:

10.1 The President shall, when present, preside at all General and Executive Committee Meetings of the Association.

10.2 In the event of the President being absent the Vice-President shall preside and where both the President and Vice-President are absent then the meeting shall elect a person to preside for the occasion.

11.0 THE HONORARY SECRETARY:

The duties of an Honorary Secretary shall include:

- 11.1 The conduct of all correspondence of the Association.
- 11.2 Keeping the minutes of the Association.
- 11.3 Maintaining a register of financial and ex-officio members.
- 11.4 Retaining custody of all documents relevant to the administrative activities of the Association.
- 11.5 Forwarding in writing the names of the office bearers and committee members to the Principal of the school, or the Principal of each of the schools where an Association is formed for a group of schools, before 30 April each year and where the Association is an affiliate of the WA Council of State School Organisations Inc then to that Council as soon as possible after each election.

12.0 THE HONORARY TREASURER:

The duties of an Honorary Treasurer shall include:

- 12.1 Being responsible for the receipt of all monies paid to or received by the Association.
- 12.2 Issuing receipts for all monies received on the receipt forms of the Association.
- 12.3 Paying all monies received into such bank account or accounts as the Association may from time to time decide upon.
- 12.4 Making payments as authorised by a General or Executive Committee meeting by means of cheques.
- 12.5 Ensuring all cheques on all accounts of the Association (including any committee of the Association) must be signed by any two (2) of the following – President, Vice-President, Honorary Secretary, Honorary Treasurer of the Association and one member of the Executive Committee who is appointed for such purpose at the Annual General Meeting of the Association.
- 12.6 Maintaining proper books of account.
- 12.7 Preparing annual financial statements for audit and such other information as the Association may require at each Annual General Meeting.
- 12.8 Presenting a written financial statement showing the current financial position of the Association to each General Meeting and/or Executive Committee Meeting of the Association.
- 12.9 Forwarding a copy of the audited annual financial statements to the Principal of the school, or the Principal of each of the schools where an Association is formed for a group of schools, as soon as is practicable after those statements have been approved by the Annual General Meeting and where the Association is an affiliate of the WA Council of State School Organisations Inc then also to that Council.
- 12.10 Retaining custody of all books, documents, securities and the like relating to the financial affairs of the Association.

13.0 INSPECTION OF BOOKS AND DOCUMENTS:

13.1 The books and documents of the Association may be inspected by any financial or ex-officio member of the Association on such terms and conditions as may be established from time to time by the Executive Committee.

14.0 THE HONORARY AUDITOR:

14.1 At each Annual General Meeting there shall be appointed an Honorary Auditor or Auditors (preferably persons holding appropriate qualifications), who shall audit the annual statement of accounts and balance sheet of the Association and shall certify the same.

14.2 The Honorary Auditor/Auditors shall have the powers, at any time, to call for the production of all books of account, vouchers and documents of the Association.

14.3 The Honorary Auditor/Auditors shall not be an officer or member of the Executive Committee.

15.0 MEETINGS:

15.1 The Annual General Meeting and General Meetings of the Association shall be held at such times and places as shall be determined by a General Meeting providing that at least one General Meeting shall be held in each term of the school year.

15.2 Special General Meetings may be convened by the President or Honorary Secretary or by requisition signed by five (5) financial members of the Association.

15.2.1 A requisition for a Special General Meeting shall state the objects of the meeting and shall be signed by the requisitionists and deposited with the Honorary Secretary.

15.2.2 If the Executive Committee does not cause a Special General Meeting to be held within twenty-one (21) days from the date on which a requisition therefore is deposited with the Honorary Secretary, the requisitionists, or any of them, may convene the meeting; but any meeting so convened shall not be held after three (3) months from the date of lodging of the requisition with the Honorary Secretary.

15.2.3 A Special General Meeting convened by requisitionists in pursuance of these rules shall be convened in the same manner as nearly as possible as that in which those meetings are convened by the Executive Committee.

16.0 NOTICE OF MEETINGS:

16.1 Notice of all General Meetings of the Association shall be given in writing to all members not less than seven (7) days prior to the date of the proposed meeting.

16.2 Notice of Committee meetings shall be given to all members of the relevant committee not less than forty-eight (48) hours prior to the time of the proposed meeting.

17.0 QUORUM:

17.1 For the purposes of this clause a small school is one with an average daily attendance of one hundred (100) or less students at the start of the school year.

17.2 For the Executive Committee of the Association, the quorum of a small school shall be three (3) members and for a school which is not a small school or where the Association represents a group of schools the quorum shall be five (5) members.

17.3 For a General Meeting of the Association the quorum of a small school shall be five (5) financial members and for a school which is not a small school or where the Association represents a group of schools the quorum shall be (10) financial members.

18.0 VOTING:

18.1 Financial members (including the person presiding at the meeting) and ex-officio members present at a meeting and entitled to remain thereat shall be entitled to exercise a deliberative vote on any proposition before or election held at the meeting. No other person shall be entitled to vote at any meeting of the Association.

18.2 Voting shall be by simple majority except where otherwise expressly provided herein.

18.3 In the event of a tied vote on any proposition/motion before a meeting then the proposition is lost.

19.0 COMMON SEAL:

19.1 The Honorary Secretary shall have custody of the Common Seal of the Association.

19.2 The Common Seal shall only be affixed to any document pursuant to a resolution of a General or Executive Committee meeting.

19.3 Any two (2) of: the President, the Vice-President, the Honorary Secretary and the Honorary Treasurer shall countersign the affixation of the Seal and the Honorary Secretary shall keep a record of all documents to which the Seal shall be affixed.

20.0 INTERPRETATION OF RULES:

20.1 Questions on the interpretation of these rules shall be directed to the WA Council of State School Organisations Inc and in the event of any dispute over the interpretation then to the Minister for Education whose decision shall be binding on all members.

21.0 ALTERATION TO RULES:

21.1 The constitution and rules may be amended, altered, enlarged or repealed from time to time by a special resolution passed by a three-quarters majority of members present at a General Meeting.

21.2 Resolutions designed to effect amendments, alterations, enlargements or deletions shall be submitted in writing to the Honorary Secretary not less than ten (10) days prior to the General Meeting.

21.3 Any amendment, alteration, enlargement or deletion shall be submitted to the WA Council of State School Organisations Inc for approval.

21.4 Any amendment to or revocation of the rules of the Association shall not take effect unless and until approved by the Minister for Education.

22.0 STANDING ORDERS/RULES OF DEBATE:

22.1 The standing orders and rules of debate of the Association shall be as established from time to time by the Annual Conference of the WA Council of State School Organisations Inc and shall be observed at all meetings of the Association and any of its committees.

23.0 PROCEDURE FOR WINDING UP:

23.1 The Association may be wound up voluntarily where it is solvent by special resolution of a General Meeting and passed by three-quarters majority (calculated in number of votes) of members present at the meeting.

23.2 Notice of the proposal for a special resolution shall be given to all members not less than twenty-eight days prior to the date of the General Meeting.

23.4 The Association that is in breach of the *School Education Act 1999* may be wound up by the Supreme Court on the application of the Minister for Education.

24.0 LIABILITY OF MEMBERS:

24.1 The liability of members on the winding up of the Association is limited to any unpaid subscriptions and any other amounts due to the Association at the date of the commencement of the winding-up.

25.0 DISPOSAL OF ASSETS ON WINDING UP:

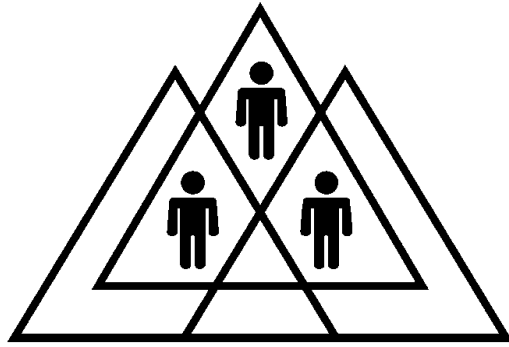
25.1 The Association is prohibited from making any distribution to its members whether in money, property or in any other way, of any assets belonging to the Association. This does not prevent the payment in good faith of remuneration of any officers or servants of the Association for services actually rendered.

25.2 The surplus property shall be distributed to an incorporated Parents and Citizens' Association or Associations approved by a General Meeting.

25.3 The special resolution shall nominate the incorporated Parents and Citizens' Association or Associations to which any surplus property of the Association shall be transferred.

Every care has been taken to ensure the accuracy of the information contained herein, but no responsibility is taken for any lack of coincidence with the School Education Act 1999, the School Education Regulations 2000 or the Associations Incorporation Act (1987) (as amended). These Acts of Parliament, together with the P&C Constitution are the definitive documents in this area.

All references to meeting protocol have been taken from
Foyster & Carr's 'take the CHAIR' produced by the Australian Rostrum Council. See also Appendix C of the
WACSSO Constitution and Rules. Co
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