



# P&F Group FAQs

## Why do we need to become a committee of the school?

Since CEWA's incorporation in 2020 the Catholic Education Office has been reviewing and improving CEWA's governance structures. Following a consultation process with Catholic School Parents WA, P&F Association representatives and school leaders, the Catholic Education Commission Western Australia (CECWA) approved a single model of operation as the best way to support the work of P&Fs in CEWA schools. By becoming a committee of the school the P&F is enacting the direction from CECWA.

## Why do we need to adopt the new Terms of Reference?

Within your current constitution you would be operating as a separate entity to the school. Under the new model of operation, the P&F will be a committee of the school governed by the Catholic School P&F Groups Terms of Reference, these replace your constitution, and consistent financial practices.

## What if we don't want to become a committee of the school?

Please get in contact with your Principal to discuss your concerns.

By following a single model of governance, the P&F are provided with the support and processes to ensure P&F activities are delivered in a safe and supportive manner and the potential of financial and reputational risks is mitigated.

## Why do we need to cancel our registration for an Australian Business Number and Australian Charities and Not-for-profit Commission?

As a committee of the school, you will come under your school's ABN and CEWA's registration with the Australian Charities and Not-for-profit Commission. In addition, your school will claim any GST transactions on your behalf.

Any P&Fs currently registered for an ABN and/or with the Australian Charities and Not-for-profits Commission (ACNC) will be issued instructions on how to cancel their ABN and how to revoke registration.

## Will annual financial audits be required?

All the financial transactions for the P&F will be recorded by the school and will be included in the school's annual financial audit.

## Will the school finance officer action the P&F payments?

The P&F treasurer will collate information, for example, petty cash, reimbursements and pass the information to the finance officer so that the payments can be transacted. Refer to the P&F Guidelines section Finance Management.

## Is there a deadline for transferring from a P&F bank account to the school bank account?

Once the P&F has adopted the new model of operation and enacted the Terms of Reference, they will need to close any separate P&F bank accounts. Prior to closing the bank account funds are to be transferred to the agreed school CDF bank account, where the funds will be quarantined for use of the P&F.

The timeline for that to happen is dependent on the wind up of each individual P&F constitution. Additionally, it is recognised that it will take time for the banks to action any changes.

## How does the P&F know the balance of the funds raised from P&F Fundraising?

P&F funds are quarantined within the school bank account so that at any time, the information is available on how much the school is holding in the P&Fs name. P&F expenses are transacted using these funds. The school Finance Officer will supply regular reports to the P&F Treasurer to update the P&F Committee, please refer to the P&F Guidelines.

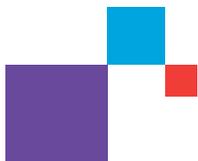
## Is there any discretion for Office bearers regarding low value purchases, especially for costs which occur between meetings?

The P&F will have an annual plan (budget) so in terms of day-to-day purchases, P&F can use the school credit card, use a store card, have petty cash or be reimbursed. However, when something is paid for, it will still need to be signed by a member of the P&F committee and reimbursements requested via the reimbursement form.

The P&F can have petty cash, with the limit to be determined by the principal.

## How will the treasurer role change?

The P&F treasurer will need to liaise closely with the school's financial officer. The treasurer will collect and bank all fundraising monies and provide a reconciliation to the finance officer so they are able to record transactions correctly. The finance officer will produce a monthly report for the treasurer – however this will come directly from the accounting system and the treasurer may need to simplify this prior to presenting to the P&F Committee. Within the financial guidelines there are several templates to support the role of the treasurer.





### How will the reporting of P&F funds change?

Some P&F Groups prepare their financial reports using a cash accounting process which records when money is received and expenses when money is paid out through their bank statements. As a committee of the school the P&F financial reports will be prepared using accrual accounting, recording revenue when it is earned and expenses when they are incurred.

The school finance officer will provide regular reports to the P&F Treasurer that will advise the P&F account balance and a detailed expense report.

### How is the P&F money governed?

As per clause 11.2 of the Terms of Reference funds collected by the P&F are under the stewardship of the P&F. In Clause 11.3 it specifies that funds must be used for the benefit of students, supported at a general meeting, recorded in the minutes and endorsed by the Principal.

The P&F funds are quarantined within the school's balance sheet and the P&F are stewards of those funds.

In addition, clause 11.4 advises the P&F to spend funds collected in the same year in which they are received.

### Can P&F hold funds across years for capital development?

Yes. P&F can hold funds for capital development. These funds should be identified for a designated purpose e.g., solar panels, playground on the annual plan (budget) and annual P&F financial report.

### P&F levies – how much fundraising should be done in addition to a P&F levy?

The P&F is encouraged to take advice from the Principal on how much fundraising to engage in, additional to a P&F levy, as they are best placed to provide balanced contextually specific information.

The Principal will have awareness of the capacity of families to contribute. P&Fs, in seeking to engage in fundraising activities in addition to a levy must be mindful of the cost of the levy to their families. If a levy is quite high (around or over \$100) it might be best not to engage in further fundraising, however, if levy is low (around \$20) this might be acceptable. Care needs to be taken that parents are not asked to contribute too many times over the year.

### What are the roles and responsibilities of the P&F Committee Office bearers under the new Terms of Reference?

The membership types and officer bearer roles are specified in the Terms of Reference document. The responsibilities of the officer bearers are clarified in the P&F Guidelines.

### Can we make changes to the Terms of Reference?

To ensure the safe and effective operation of the P&F Committee within CEWA schools the Terms of Reference document cannot be changed. However, the P&F can apply for a variation to the Terms of Reference as per clause 3.4 in the Terms of Reference document.

### How to apply for a variation of the Terms of Reference?

To apply for a variation the P&F Chair will send a variation request in writing to the Principal. The request will explain why the variation is required and impacts if the variation is not approved. The Principal will discuss the variation with the P&F Chair and if endorsed will forward this request to the Executive Director for approval.

### What variations can be requested?

The majority of variation requests will relate to membership, roles, committee members and duration of term.

### Can the P&F have a credit card?

We do not recommend P&Fs have a credit card. The P&F may use the school credit card if required to make the purchase and should ensure receipt/invoice is promptly provided to school finance staff.

### Can the P&F have a debit card?

No, CDF are unable to provide debit cards for schools as two signatures are required to access funds. It would mean schools would have to amend their accounts to operate as one signatory to sign which is not a recommended internal control.

### Who can we approach for questions, queries or feedback?

Please contact your Principal or Catholic School Parents Western Australia [admin@csp.wa.edu.au](mailto:admin@csp.wa.edu.au)

