

Teloepa Park School P&C Association Funding Policy, 2002

(Note: this document was formally adopted by vote of the P&C Association at its meeting on 21 August 2002)

1. Background

Historically, P&C funding has been decided at the last meeting of each year when parents go through a list of proposals prepared by the Principal, after which available funds are donated to the School. The P&C has funded a wide variety of items from small requests to special projects that require substantial investment over several years. It also happens that requests for items needed rapidly are made by the Principal or the Proviseur during the year, and are considered at one of the monthly meetings.

Shortcomings of this process identified by parents include:

- Some parents find it difficult to contribute ideas because of a perception that the end-of-year meeting is their only opportunity. Ideas floated at that meeting may be disregarded as 'impractical' if they have not been matured through discussion with teachers.
- With decisions made and funded at the end of the year, the P&C cannot set and promote targets for its fund-raising activities.
- Some parents perceive many purchases as too small, or as items that should be covered by government funding. Many parents would like to see funding go to larger visible projects that benefit large sections of the school community.
- Some parents perceive that too much P&C funding is disposed to the Secondary school, when most of the funds arise from the Primary School. There is another perception that too much funding goes towards IT equipment.
- Some parents perceive that there is little, if any, feedback from the School on how money has been spent, especially for large items

In response to these concerns and perceptions, the P&C adopts the following policy to guide future funding projects.

2. Sources of Funds

The P&C Association raises funds each year by:

- provision and management of school-related services (Before- and After-School Program, Canteen, Uniform Shop)
- the annual school fete, Le Burp
- direct fundraising such as raffles, etc.

Funds raised are first used to defray costs such as banking, insurances, salaries and equipment used by these activities.

With the exception of direct fundraising, it is important to note that these activities are the first call on P&C funds because their primary role is the provision of a valued school amenity, and the social purpose of assisting families or bringing people from the school together. The money raised as a consequence, while important, is a secondary purpose.

Surplus funds from all sources are pooled together. It is P&C Policy that:

- Equipment and resources needed for P&C activities and P&C-managed school services (e.g. After-School Program, Canteen, Fete, etc.) are serviced before surplus funds are made available to the pool for voting to school projects.
- Subcommittees may receive, manage and hold P&C funds and have delegation to make purchases needed in their operations up to maximum value set by the P&C. In 2002 the delegated maximum value for any one transaction is set at \$2000. Expenditure above this figure must be approved separately by the P&C.
- At least once per term, Subcommittees will report transactions and balances to the P&C and remit to the P&C all funds in excess of the operating cash needed to conduct their activities.
- The P&C will, on request, resupply a Subcommittee with operating funds from the P&C account, if a cash shortfall in an operation is experienced.
- The P&C will set aside in a separate account all pooled Funds in excess of an operational cash management 'buffer' set by the Committee, and will notify the P&C of the amount available for voting to school projects at monthly meetings. In 2002 the cash management 'buffer' was set at \$20,000.

3. Tax Legislation

Previous advice indicated that, in order to avoid paying the GST on purchases, P&Cs should donate funds to schools without specifying the intent of the donation. Historically, Teloepa's P&C has made unconditional donations for the School to use, after a discussion with the School Executive about funding priorities.

This ruling has changed and conditional donations are now allowed. The GST Ruling GSTR 20000/11 allows P&Cs to make donations to non-profit organisations (schools) and specify what the money is for, as long as there is no material benefit to the giver (P&C) and the donation is made voluntarily. It is now advisable for purchases to be made by the School in the first instance, and for the P&C to reimburse the School for the cost of the purchase in question, less the GST. Accordingly:

- after agreement about the use of P&C Funds between the School Executive and the P&C, the School will make the appropriate purchases and provide invoices for reimbursement by the P&C Association.

(Note that this mechanism should ensure the feedback and transparency desired by many parents)

4. Overall Purpose of P&C Funding

- The purpose of P&C funding is to provide additional resources and amenities for the School beyond those provided by government.
- P&C funds are a more flexible source of money than the formal school budget, which is allocated in defined ways. By vote, and by agreement with the School Executive, any reasonable project or purchase may be funded. The uses of P&C funds will be decided each year by the P&C Association with regard to the uses made of government funds and the Voluntary Contribution, whose use is determined by the Board.
- Telopea is an integrated K-10 school. P&C Funds, whatever their origin, will be used to provide resources and amenities throughout the school according to the priorities arising each year. While receiving suggestions from all sources, the P&C will take advice about funding priorities throughout the School from the Board and the Executive, seeking to achieve a balance of applications across the School over the long term.
- The Telopea P&C Association acknowledges Year 11-12 students continuing the French Baccalaureate at Narrabundah College, where their studies are supervised by the Telopea Proviseur and conducted by Telopea French teachers. Some Telopea P&C funds may be used to support their needs in addition to supporting students at Telopea. All purchases shall remain the property of Telopea Park School.