



# MACS Parents Association Policy for Schools



## Introduction

Parents Association exist for the benefit and general good of the school. Their function is to assist schools in providing the best possible environment for students through fundraising functions and activities.

As well as fundraising, Parents Association work to bring the school community together and assist as a line of communication within the school community.

## Purpose

To provide Melbourne Archdiocese Catholic Schools (MACS) schools and Melbourne Archdiocese Catholic Early Years Education (MACSEYE) services guidelines for the operation and management of school-controlled Parents Association.

## Scope

This policy applies to:

- MACS and its subsidiaries, Melbourne Archdiocese Catholic Specialist Schools Ltd (MACSS) and MACSEYE
- schools principals, MACSEYE directors and staff
- MACS schools and MACSEYE services-controlled Parents Association
- decisions made in relation to MACS schools and MACSEYE services-controlled Parents Association
- MACS schools and MACSEYE services purchases made with donations from school-controlled Parents Association
- MACS schools and MACSEYE services-specific trading activities, including canteens, uniform shops and bookshops operated by school-controlled Parents Association.

## Definitions

### Annual financial statement

Catholic Education Commission of Victoria Ltd (CECV) annual financial statement (AFS) template.

### Business manager

MACS secondary, special and special assistance school business managers and, where appointed, MACS primary school business managers.

### Catholic Education Commission of Victoria Ltd

The overarching, strategic planning and policy-making body for the Catholic school system in Victoria, including MACS schools.

### Catholic Church Insurance Limited

MACS' approved insurance provider.

### Goods and services tax

Taxation on goods and services as administered by the Australian Taxation Office (ATO).

### Melbourne Archdiocese Catholic Schools Ltd

Melbourne Archdiocese Catholic Schools Ltd (MACS) and/or its subsidiaries, MACSS or MACEYE (as the context requires).

### MACS school or school

A school which operates with the consent of the Catholic Archbishop of Melbourne and is owned, operated and governed by MACS, directly or through MACSS (as the context requires). References to schools or MACS schools also includes boarding premises of schools operated by MACS and special schools operated by MACSS.

## **Melbourne Archdiocese Catholic Schools Early Years Education Ltd**

Melbourne Archdiocese Catholic Early Years Education Ltd (MACSEYE), a subsidiary of MACS established to conduct early childhood education and care services.

### **MACSEYE service**

A wholly owned subsidiary of MACS established to conduct and operate early childhood education and care services.

## **Melbourne Archdiocese Catholic Specialist Schools Ltd**

Melbourne Archdiocese Catholic Specialist Schools Ltd (MACSS), a wholly owned subsidiary of MACS established to conduct and operate specialist schools.

### **Principal/director**

Individuals employed as principal in a MACS school or as director of a MACSEYE service.

### **School and services-controlled parents and friends group**

MACS schools and MACSEYE services parents and friends group whose accounts are managed by the school or service either with or without a separate bank account. It does not include Parents Association that are separate to the school or service and are entities in their own right, or parish-controlled Parents Association.

### **School environment**

School environment means any of the following physical, online or virtual places used during or outside school/service hours:

- a campus of a school
- a campus of a MACSEYE service
- online or virtual school environments made available or authorised by a MACS school or MACSEYE service for use by a child or student (including email, intranet systems, software, applications, collaboration tools and online services)
- other locations provided by the school or through a third-party provider for a child or student to use, including, but not limited to, locations used for school camps, approved homestay accommodation, delivery of education and training, sporting events, excursions, competitions and other events (Ministerial Order No. 1359).

## **Principles**

School and services-controlled Parents Association are subject to MACS policies and procedures, and their transactions are required to be disclosed in the school or service's annual financial statement (AFS).

## **Policy**

### **1. Parents Association**

1.1 Parents Association can be either school or services-controlled, independent as a separate registered entity, or parish-controlled.

1.2 The CECV Financial Compliance Obligations Guide for Parents and Friends Associations captures the key financial compliance obligations applicable to Parents Association based on the structure of the specific parents and friends group.

1.3 The guide is available on the CEVN website <https://cevn.cecvcatholic.edu.au/> under Finance / Parents and Friends Association.

### **2. Parents and friends and the school or service**

2.1 The Principal/Director's approval is required for the Parents Association to be officially associated with the school or services, to utilise school environments and to raise funds for the school.

2.2 Parents Association do not have an absolute right to the funds raised nor to the final determination of projects on which raised funds will be spent.

2.3 Parents Association are not to incur expenditure directly on behalf of the school or services, under any circumstances.

2.4 Schools or services with school or services-controlled Parents Association are required to annually assess whether the parents and friends group is an independent non-profit sub-entity for goods and services tax (GST) purposes.

### **3. Parents and friends charter and committee**

3.1 School or services-controlled Parents Association are required to establish a charter that outlines the operation of the parents and friends group, and a committee to manage the activities of the parents and friends.

### **4. Parents and friends operation**

4.1 School or services-controlled Parents Association are required to follow MACS policies and procedures across all aspects of their operation.

4.2 The parents and friends committee is required to consider and execute decisions that detail approved fundraising events, activities and allowable expenditure, while managing the activities of the parents and friends.

### **5. Financial reporting for school or services-controlled Parents Association**

5.1 School or services-controlled parents and friends group bank accounts, income, expenses and donations to the school or services must be disclosed in the school's AFS.

5.2 As school or services-controlled parents and friends transactions are recorded within the general ledger of the school or services and its AFS, the transactions are subject to audit as part of the annual external audit program.

5.3 School or services-controlled parents and friends' records are subject to MACS Financial Records and Accountable Documents Management Policy, including the requirement for retention.

### **Related policies**

Financial Records and Accountable Documents Management Policy - Schools

### **Policy Information**

<b>Responsible director</b>	Director, Finance and Infrastructure Services
<b>Policy owner</b>	Director, Finance and Infrastructure Services
<b>Approving authority</b>	Executive Director
<b>Risk rating</b>	Moderate
<b>Assigned board committee</b>	Finance and Audit Board Committee
<b>Approval date</b>	September 2022
<b>Date of next review</b>	September 2024