

# CSHS P&C Association Inc



## 190218 CSHS P&C Annual General Meeting

General Meeting following the Sundowner from 6:30 in the Concert Hall Foyer.

When	18 Feb 2019 at 19:30
Location:	Choral Studio, CSHS, Choral Studio, CSHS
Chairperson	Kate Sinfield
Minute taker	Brendon Flaherty
Present	Behnaz Abdollahzadeh , Koarosh Abdolmaleki , Marina Biddle , Susi Broder , Valerie Burns , Alex Castle , Rachel Clegg , Tanya Crewe , Tracy Denham , Sonam Dhendup , Quynh Duong , Amir Nik Eftekhari , Brendon Flaherty (Secretary / WACSSO Rep), Kelly Flaherty (Uniform Shop Coordinator), Tracey Gralton , Natasha Guest , Neil Hunt , Gill Kenny , Sandie Lam , Lana Ledovsky , Dave Lukavecki , Gillian McDonald , Penny McNiff , Julie Moore , David Mueller , Miranda Overmeire , Chris Porteous , Jane Powell (Art Show Coordinator, Communications), Deanne Quartermaine , Kate Sinfield (President), Ken Taylor (Vice President)
Apologies	Bridget Barry , Shirley Godfrey (Treasurer), Chris Knott , Claire Leishman , John Mackenzie

## Minutes

### 1. Official Welcome

The meeting opened at 7:30 pm

Kate welcomed everyone to the meeting and paused proceedings to allow time for attendees to sign Membership Forms.

### 2. Membership Sign-ups

### **3. Confirmation of Minutes of previous meetings**

The minutes of the last meeting of 2018 had been previously circulated. The Minutes of the Executive meeting held on 28 January were read out by Brendon. Items approved in this meeting included:

1. President & Treasurer authorised to sign the audit letters
2. The auditors fee was approved
3. The President & Treasurer were authorised to advertise for, interview & appoint a new Bookkeeper on similar terms to the previous incumbent
4. A full review of the Uniform pricing had been conducted and new pricing was approved to take effect on 1 March 2019.

No questions were asked.

#### **Decision**

The minutes of the General Meeting of 12 Nov 2018 and the Executive Meeting of 28 Jan 2019 were Moved, Voted & ACCEPTED as a true record.

### **4. President's Report**

Kate read her report.

[📎 190218\\_Presidents\\_Report.pdf](#)

### **5. Principal's Report**

Neil presented his report.

- At the end of the report, Gill congratulated Neil on a well done job to coordinate all the changes & successes of the school

[📎 190218\\_PRINCIPALS\\_REPORT.pdf](#)

### **6. Treasurer's report including 2018 Audit report**

Kate read out Shirley's report with the Auditor's report confirming a surplus for 2018 of \$119,376.

[📎 190218\\_Treasurers\\_report\\_for\\_2018.pdf](#)

[📎 190218\\_2018\\_SIGNED\\_Financial\\_Report.pdf](#)

#### **Decision**

It was Moved, Voted & ACCEPTED to accept the Treasurer's report and the Financial Report for 2018 as a true records.

It was Moved, Voted & ACCEPTED to treat all fundraising events for the next year as input taxed.

## **7. Break for nomination of new Office Bearers**

The meeting was paused to allow members to to discuss the roles and responsibilities of the Committee positions and to complete P&C Executive nomination forms as appropriate.

## **8. Election of 2019 Office Bearers**

The list of Committee positions was read out by the Secretary with any nominations that had been received.

- Three positions had no nominations - Fathering, Good2Grow & Youthcare
- One position had two nominations - School Board representative (Chris Porteous & Chris Knott) so a written vote was conducted
- The rest of the positions had one nominee only

The results of the elections are included in the attachment.

[📎 190218\\_AGM\\_Election\\_Results.pdf](#)

### **Decision**

In accordance with the Constitution, the Executive members (President, Vice President, Secretary & Treasurer) were to continue as the Signatories for all P&C Bank Accounts.

## **9. Next General meeting - 24 March 2019**

Meeting concluded at 8:54 pm.

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*End of minutes.*

*Summary of matters arising are tabled on the following page.*

# Minutes of 190218 CSHS P&C Annual General Meeting on 18 Feb 2019

## Summary of Matters Arising

### Decisions

Item	Decision
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- |    |                                                                                                                                                                                                                                             |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. | The minutes of the General Meeting of 12 Nov 2018 and the Executive Meeting of 28 Jan 2019 were Moved, Voted & ACCEPTED as a true record.                                                                                                   |
| 6. | <p>It was Moved, Voted &amp; ACCEPTED to accept the Treasurer's report and the Financial Report for 2018 as a true records.</p> <p>It was Moved, Voted &amp; ACCEPTED to treat all fundraising events for the next year as input taxed.</p> |
| 8. | In accordance with the Constitution, the Executive members (President, Vice President, Secretary & Treasurer) were to continue as the Signatories for all P&C Bank Accounts.                                                                |

## Summary of Attachments

### Attachments

Item	File Name
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- |    |                                                                                                                  |
|----|------------------------------------------------------------------------------------------------------------------|
| 4. | <a href="#">190218_Presidents_Report.pdf</a>                                                                     |
| 5. | <a href="#">190218_PRINCIPALS_REPORT.pdf</a>                                                                     |
| 6. | <a href="#">190218_Treasurers_report_for_2018.pdf</a><br><a href="#">190218_2018_SIGNED_Financial_Report.pdf</a> |
| 8. | <a href="#">190218_AGM_Election_Results.pdf</a>                                                                  |

*Attachments can be found under your TidyHQ admin account at:*

Storage > Meetings > [190218 CSHS P&C Annual General Meeting](#)

## **CSHS P&C Presidents report to the AGM Feb 2019**

### **Thank you**

Thank you to Neil Hunt for caring so much about the school and the students, for keeping us informed of school needs and happenings and for supporting me as a new parent in this role.

Thank you to Brendon Flaherty as Secretary for his attention to detail and dedication to his role and the school.

Thank you to Shirley Godfrey as Treasurer for the huge amount of hours she's put in assisting to audit and systemise the accounting and supplier changes in the uniform shop.

Thank you to Ken Taylor as Vice President for his technology advice, representation on the ITC Committee and his support.

Thank you to Jane Powell for her continual work in promoting the P&C events and happenings to the school community.

Thank you to Chris Porteous for representing us on the school board and for your commitment to the school.

Thank you to Tracy Gralton for her dedication to the school, the P&C, the Alumni and the MPC. Thank you for teaching me the school history and for all your hard work.

### **Events & Donations in 2018:**

#### **Art Show, May 25<sup>th</sup> to 27<sup>th</sup> raised \$5000**

Thank you to Raelene Lovick and her dedicated team for creating this annual event. Attendance was down from the previous year as the weather was terrible! The P&C purchase the artwork "Aim High" by Mutsuko, which shows the front of the Concert Hall.

#### **Quiz Night, August 17<sup>th</sup> raised \$7,000**

Thank you to Kathy Putt & Alastair Putt and the big team of volunteers & sponsors who helped make it all possible; without this amazing team the night would not have been such a huge success. It was Kathy's 5<sup>th</sup> and final Quiz Night and everyone who attended had lots of fun at this social & fundraising event.

#### **Good to Grow, September 1<sup>st</sup> raised \$16,000**

Thank you to Tanya Crewe and the fun & hard working committee and all the volunteers & sponsors for making this a memorable event. Money is not the aim of this community wide event; it's education, inclusion, community, opportunity and Good2Grow again showcased a variety of alternatives to live lighter on this earth.

### **Fathering Project**

Thank you to John Mackenzie for championing the Fathering Project at CSHS. The Fathering presentation with Carl O'Callaghan was very successful and 150 dads attended.

**Building Fund** donations from parents raised \$88,000

The process has been altered for 2019 asking for donations to general funds as we currently have accumulated building funds of \$442,000 of which \$200,000 is committed to the school solar panel project and there are currently no other projects in the pipeline.

**Uniform Shop** raised \$65,000

Thank you to Kelly Lyndon for an enormous amount of dedication and work in the uniform shop this year. 2018 saw many changes in the uniform shop; employing a new manager, Natasha Madams (Tash) who has done an amazing job, \$1,700 spent on new IT hardware, new retail software VEND implemented, moving from MYOB accounting to Xero, moving the storeroom to a demountable and then to another demountable, changing of uniform suppliers to get better product and service, revising all sales processes, sorting out unusable stock and much more. Going into 2019 we have a great team and good systems and are looking forward to an easier year. Online ordering coming soon!

**Contributions & Allocations in 2018:**

**Bike Shed** \$25,000

**Indigenous Reconciliation Project** \$2,500

**Fruit for school fun run** \$550

**Youth Care Program** support \$35,000

Thank you to Gill Kenny for representing the P&C and assisting to raise another \$15,000+ towards the \$80,000 required for this program through a Music Concert, Chaplaincy Dinner, Bunning Sausage Sizzle, Wembley Downs Fair & Youth Care Quiz Night.

**Just Say No Program Presentation** \$800

**Resilience program** support \$1000

**Act Belong Commit** support \$2,750

Thank you to Chris Knott for representing the P&C in this area and at R U OK? Day on 30<sup>th</sup> August.

**Technologies Department** \$3000 for the new Tomach 4040 CNC Mill

**My FRIENDS Youth program** \$1600 for the Year 7 to 9 Wellbeing

**Cybersmart presentation** \$2000

**Year 12 'Most Consistent' Award** \$500

**Music Parents Committee**

Thank you to Annie Halse Smith for her work as MPC Coordinator; it's been a pleasure working with you. The MPC fundraised \$23,000 and contributed to the Music Department \$27,000. The MPC First General Meeting is next Monday 25<sup>th</sup> February so all music parents please go along.

**Sustainable Schools Website**

This has been set up for second hand uniform and book sales. After a couple of months already 360 families are using the service.

**Concert Hall Bar License**

\$3,500 has been agreed for Liquor Licensing of the Concert Hall bar as we need more than they can offer through Occasional Licenses. We can offer this service to all who rent the premises and raise more funds for the MPC. A volunteer is needed to see this project through. There is now a 4G repeater in the concert hall so the EFTPOS works.

**Alumni**

\$6,000 has been agreed for a new Alumni Page on the CSHS website. This will proceed in 2019.

**Food truck night**

A family event with food and entertainment has been discussed and is proposed for 2019. We're looking for a volunteer to run this event.

**Bookkeeper**

We say thank you to Karen Campbell who has been the bookkeeper for the last year and welcome Rachel Clegg into the role. Rachel will be working closely with Shirley Godfrey, Treasurer and Natasha Madams, Uniform Shop Manager ensuring the smooth management of the P&C finances.

**10 years service**

Do we have any P&C members who have done 10 years of P&C service here and at other schools? We'd like to have them recognised by WACSSO. Please see Brendon!

**In conclusion:**

I'd like to thank the Committee and P&C members for their contributions in 2018 to the P&C and the school. Together we're building community to ensure the future of our children's education; engaging parents, students & teachers in social & fundraising activities.

Thanks

Kate Sinfield

CSHS P&C President

# P&C AGM FEBRUARY 2019

## Principals Report

### Acknowledgement of last year's committee.

My thanks to Kate, Brendon, Ken and Shirley for their very significant contributions in 2018. They were ably supported by a number of hard-working committee members who took responsibility for a range of committees, working parties and the uniform shop.

### School access to new facilities

The \$38.9 million facilities and building program for Churchlands SHS was completed late 2017 and formally opened by the Minister on Thursday February 8. The major buildings constructed included a sports hall, a 19 classroom mathematics block, a new technology build and a two story arts (4 rooms) and science (12 rooms) block and were fully utilised by students and their teachers from the commencement of 2018. Further, significant additional facilities came with these works which also supported the school's capacity to manage its growing population. These included:

- Increased parking for staff.
- Additional student shelter areas.
- External courts and landscaped paving/seating areas.
- An office upgrade to the main administration building creating an expanded foyer, a new senior secondary reception, offices and a Board Room.
- Expansion of the junior secondary admin to include a Head of Year 7 office and House Coordinators' office.
- A new health centre with attached community service coordinator's office, VET coordinator's office and teacher relief coordinator's office.
- Conversion of a utility room in F block to dance/drama room with a sprung floor.
- A secured bus parking compound
- Secured bike racks for students
- Additional garden/facilities storage and work shops

To further enhance school facilities the school took on additional capital works projects during 2018 many of which were completed and operational during the year and some which are still in the planning, tendering or construction phase. These included

#### Completed 2018

- Expansion and fit out of the HASS office,
- Improve access to the Middle secondary reception
- Conversion of the previous maths office to a Business Studies classroom.
- Expansion and modifications to the ICT office
- Pool resurfacing and tiling
- Rectification of drainage and re-grassing the bottom oval
- Removal of 12 Transportable classrooms
- Bike shed
- Landscaping and Limestone seating in the Junior Secondary area



### Currently in the planning or tendering phase

- The 400kw solar project
- Fencing Lucca Street and Hale road
- The pool Plant room and conversion from gas to solar
- Pool changerooms refurbishment

### Under proposal

- Top Dressing and returfing parts of the middle oval
- Fitout of a commercial kitchen
- Uniform shop upgrade

## Enrolments

As of census Friday 15 the school's funded enrolments are as follows:

Year	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Total
Enrolment	530	507	509	479	441	414	2880

These numbers confirm what was becoming apparent that Churchlands SHS is receiving a reduced percentage of enrolments from its feeder primary schools than was evident pre 2016. Averaging 60% enrolment of our local intake students from 2010 to 2017 (62%) the last two years have seen enrolments from our feeder primary's drop to 53% and 52% respectively. A clear indication that size matters

In relation to our proposed budget our student enrolment estimate is within 8 of projections which means our proposed budgeting income is within \$50 000 of expectation and will have no impact on proposed expenditure.

## Staffing

Due to staff taking leave or getting promotions a range of opportunities has been presented to my teachers. The following promotional positions have been filled commencing 2019:-

<b>Associate principal Middle School</b>	Ms Deb Hoy	(Ms K shearing Mat leave)
<b>Deputy principal Administration</b>	Mr Hagop Boyadjian	(Ms D Hoy Back fill)
<b>Head of year 9</b>	Ms Megan Lebian	(Mr D Coles Promotion Ocean Reef SHS)
<b>Head of year 8</b>	Mr Rob Cross	(Jane Kitto Mat leave)
<b>Head of Mathematics</b>	Mr Paul Burgess	(Mr H Boyadjian Back fil)
<b>Head of languages</b>	Mr Rick Johnston	(Ms Crawford Promotion Ocean Reef SHS)

Such movements also create opportunities for House coordinators and faculty second in Charge positions. This together with teachers on various forms of leave has resulted in the employment of another 17 new teachers even though total teacher staff growth is only 3.2 fte which also includes an additional School Psychologist. New staff have undergone a comprehensive induction program to assist them to learn the Churchlands way.

## International in 2018

Last year saw one of the most comprehensive international touring programs that the school has experienced. Tours included

- Music to Europe

- Ancient History to Greece
- Language tours to japan, China and France
- Year 10 AEP to Europe
- Basketball to USA
- Ski tour to new Zealand

While planning is well underway to repeat most of the above tours the International tour program is supplemented by 4 teams undertaking World Challenge to India.

**Churchlands Senior High School P&C**  
**Treasurer's report for the year ended 31 December 2018**  
**17 February 2019**

**Summary**

The financial statements for the year ended 31 December 2018 have been prepared and audited and shows as surplus of \$119,376 (2017: \$45,980).

Key balance sheet balances at 31 December 2018 are as follows:

	<b>2018</b>	<b>2017</b>
Cash on hand and at bank	\$ 218,615	\$ 99,482
Cash on deposit	\$ 372,843	\$ 568,429
<b>Total cash</b>	<b>\$ 591,458</b>	<b>\$ 667,911</b>
<b>Uniform stock</b>	<b>\$ 295,777</b>	<b>\$ 79,512</b>
<b>Employee liabilities</b>	<b>\$ 3,351</b>	<b>\$ 3,821</b>
<b>Net assets</b>	<b>\$ 838,952</b>	<b>\$ 719,576</b>

**Operations**

Profit from the three major P&C-run events for the year was slightly up overall:

	<b>2018</b>	<b>2017</b>
Good 2 Grow	\$ 16,182	\$ 10,519
Quiz night	\$ 6,993	\$ 6,602
Art exhibition	\$ 5,043	\$ 7,377
<b>Total</b>	<b>\$ 28,218</b>	<b>\$ 24,498</b>

**Uniform shop**

Summary of operations for 2018:

<b>Sales</b>	\$ 445,649	\$ 410,499
Cost of sales	-\$ 272,379	-\$ 295,353
<b>Gross margin</b>	<b>\$ 173,270</b>	<b>\$ 115,146</b>
<b>Less: Expenses</b>		
Salaries & wages, incl. super and insurances	-\$ 91,606	-\$ 58,167
Merchants fees	-\$ 5,820	\$ -
Other expenses	-\$ 10,561	-\$ 6,057
<b>Net profit</b>	<b>\$ 65,283</b>	<b>\$ 50,922</b>

The uniform shop experienced a number of problems with its main supplier and so the level of stock has increased significantly towards the end of the year to be sure that we have the stock levels required for the new students and due to the previous supplier delivering all back orders. It is expected that the stock levels will reduce to an optimal level once the ordering arrangements with the new supplier are in place.

The salaries expense increased significantly in 2018 due to the additional time required to implement VEND and to manage the uniform supplier issues. It is expected that this expense will normalise during the 2019 year.

The uniform stock is being stored in a demountable and shelving was purchased to fit this room out to store the stock.

### **Uniform parents committee (MPC)**

The PMC held a number of events during the year that generated a surplus of \$18,857. (2017: \$24,452). Donations to the school for equipment of \$19,907 (2017: \$47,702), which included some surpluses from prior years, were made, enabling the School of Music to purchase equipment on their wish list.

### **Building fund**

The Building fund has a surplus of \$88,244 (2017: \$105,629) for the year, and did not make any non-administrative expenditure for the year. Total fund held at the end of the year is \$463,954 (2017: \$366,359), and it is expected that the P&C's contribution to the solar panels will be made during 2019.

### **Other**

Other achievements during the year include:

- Implementing VEND stock management system.
- Migrating the accounting to Xero.
- Implementing accounting processes and procedures for the uniform shop and bookkeeper roles.
  
- Installing two additional albert EFTPOS machines, one for general business and the other for the MPC to use at functions.

Current priorities:

- Considering options for expenditure of funds for 2018.
- Reviewing the bank accounts and rationalising to one separate account for the key areas, i.e. general and uniform shop.

Thank you to Karen Campbell who attended to the bookkeeping for the P&C for 2018, and welcome to Rachel Clegg who has been appointed the bookkeeper commencing 26 February 2019.

### **Proposals**

I would like the members to consider and vote on the following resolutions.

- Accept the financial report for the year ended 31 December 2018.
- Continue to fund events on the sale basis as 2018, which includes Chaplaincy funding, and to consider other funding requests that are presented during 2019.
- To appoint PKF Perth as auditors for the year ended 31 December 2018.
- To make an election to hold all fundraising events for the next year (until the next AGM) as input taxed.



# **Churchlands Senior High School Parents and Citizens' Association**

**ABN 56 578 130 654**

## **Financial Report** **For the year ended 31 December 2018**

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## Statement of the Financial Position

As at 31 December 2018

	2018 \$	2017 \$
<b>CURRENT ASSETS</b>		
Cash and Cash equivalents	591,844	667,911
Inventory	295,777	79,512
Other assets	22,364	8,613
<b>TOTAL CURRENT ASSETS</b>	<u>909,985</u>	<u>756,036</u>
<b>NON CURRENT ASSETS</b>		
Plant and Equipment	<u>4,901</u>	<u>2,601</u>
<b>TOTAL NON CURRENT ASSETS</b>	<u>4,901</u>	<u>2,601</u>
<b>TOTAL ASSETS</b>	<u>914,886</u>	<u>758,637</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	<u>75,934</u>	<u>39,061</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>75,934</u>	<u>39,061</u>
<b>NET ASSETS</b>	<u>838,952</u>	<u>719,576</u>
<b>ACCUMULATED FUNDS</b>		
Opening Balance	719,576	673,596
Surplus/(deficit) for the Year	<u>119,376</u>	<u>45,980</u>
<b>TOTAL ACCUMULATED FUNDS</b>	<u>838,952</u>	<u>719,576</u>

This statement should be read in conjunction with the accompanying notes.

## Statement of Profit or Loss and Other Comprehensive Income

For the year ended 31 December 2018

	2018 \$	2017 \$
<b>INCOME</b>		
Uniform sales	445,649	470,139
Building fund donations	85,625	100,910
Other income	89,825	103,127
<b>TOTAL INCOME</b>	<u>621,099</u>	<u>614,176</u>
Cost of sales		
	<u>293,916</u>	<u>325,591</u>
<b>GROSS PROFIT</b>	<u>327,183</u>	<u>288,585</u>
<b>EXPENDITURE</b>		
Salaries and wages	104,030	72,384
Administration expenses	37,424	27,596
Insurance expense	4,022	8,297
School expenses	61,357	133,393
Depreciation	974	935
<b>TOTAL EXPENDITURE</b>	<u>207,807</u>	<u>242,605</u>
<b>SURPLUS</b>	<u><u>119,376</u></u>	<u><u>45,980</u></u>

This statement should be read in conjunction with the accompanying notes.



## Statement of Changes in Equity

For the year ended 31 December 2018

	Total \$
<b>Balance at 31 December 2016</b>	<b>673,596</b>
Surplus for the year	<u>45,980</u>
<b>Balance at 31 December 2017</b>	<b><u>719,576</u></b>
Surplus for the year	<u>119,376</u>
<b>Balance at 31 December 2018</b>	<b><u><u>838,952</u></u></b>

This statement should be read in conjunction with the accompanying notes.

## Statement of Cash Flows

For the year ended 31 December 2018

	2018 \$	2017 \$
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Receipts from customers & fundraising	607,347	463,846
Payments to suppliers and employees	(689,131)	(300,497)
Interest received	8,991	7,836
	<u>          </u>	<u>          </u>
<b>Net cash used in operating activities</b>	<b><u>(74,741)</u></b>	<b><u>165,940</u></b>
 <b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	<u>(3,274)</u>	<u>(346)</u>
 <b>Net cash used in investing activities</b>	<b><u>(3,274)</u></b>	<b><u>(346)</u></b>
	<u>          </u>	<u>          </u>
Net increase in cash and cash equivalents	(76,067)	165,594
Cash and cash equivalents at the beginning of financial year	<u>667,911</u>	<u>502,317</u>
 <b>Cash and cash equivalents at the end of financial ye</b>	<b><u><u>591,844</u></u></b>	<b><u><u>667,911</u></u></b>

This statement should be read in conjunction with the accompanying notes.

## Notes to the Financial Statements

For the year ended 31 December 2018

### 1. ACCOUNTING POLICIES

This financial report is a special purpose financial report prepared in order to satisfy the reporting requirements of the Australian Charities and Not-for-Profits Commission Act 2012. The Committee has determined that Churchlands Senior High School Parents and Citizens' Association ('the Entity') is not a reporting entity and accordingly the following Australian Accounting Standards ("AASBs") have been applied.

- AASB 101 Presentation of Financial Statement
- AASB 107 Statement of Cash Flows
- AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors
- AASB 110 Events after the Reporting Date
- AASB 1048 Interpretations Standard
- AASB 1054 Australian Additional Disclosures

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the AASB and the disclosure requirements of AASBs mentioned above, as appropriate for not-for-profit oriented entities. These financial statements do not conform with International Financial Reporting Standards as issued by the International Accounting Standards Board ("IASB").

No other Australian Accounting Standards, Australian Accounting Interpretations and other authoritative pronouncements of the Australian Accounting Standards Board have been applied. The financial report has been prepared on an accruals basis and is based on historical costs and does not take into account changing money values, or except where specifically stated, current valuations of non-current assets.

The following material accounting policies have been adopted in the preparation of this financial report. These policies have been consistently applied to all years presented, unless otherwise stated.

#### (a) Plant and equipment

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis over the expected useful life of the asset as follows:

Plant and equipment	8 years
Leasehold improvements	To expiry of lease

Items of a low value (less than \$300) are fully depreciated in the period in which they are purchased.

#### (b) Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable. Donations received and building fund contributions received from parents are accounted for on a cash receipts basis.

## **Notes to the Financial Statements**

**For the year ended 31 December 2018**

### **(c) Income tax**

The Association and the funds administered by the Committee are exempt from tax by virtue of section 50-15 of the Income Tax Assessment Act 1997.

### **(d) Cash and cash equivalents**

Cash and cash equivalents include cash on hand, deposits held at-call with financial institutions, and other short-term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

### **(e) Non-current classification**

Assets and liabilities are presented in the statement of financial position based on current and non-current classification.

An asset is classified as current when: it is either expected to be realised or intended to be sold or consumed in the incorporated association's normal operating cycle; it is held primarily for the purpose of trading; it is expected to be realised within 12 months after the reporting period; or the asset is cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period. All other assets are classified as non-current.

### **(f) Employee benefits**

Liabilities for wages and salaries, annual leave and long-service leave expected to be settled within 12 months of the reporting date are recognised in current liabilities in respect of employees' services up to the reporting date and are measured at the amounts expected to be paid when the liabilities are settled.

### **(g) Trade and other receivables**

All trade and sundry debtors are recognised as current amounts receivable, as they are due for settlement in no more than 30 days. Collectability of debtors is reviewed on an ongoing basis.

### **(h) Trade and other payables**

These amounts represent liabilities for goods and services provided to the Association prior to the end of the financial year and which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition.

## **Notes to the Financial Statements**

**For the year ended 31 December 2018**

**(i) Comparative figures**

Certain comparative figures have been reclassified to conform to changes in presentation for the current financial year.

**(g) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of associated GST. Receivables and payables are stated inclusive of the amount of GST receivable or payable.

**(h) Going concern**

These financial statements have been prepared on the going concern basis of accounting, which assumes that the Association will be able to access adequate funds from services rendered to pursue its objectives, realise its assets and settle its liabilities in the normal course of business.

## **2. EVENTS SUBSEQUENT TO REPORTING DATE**

No matters or circumstances have arisen since the end of the financial year which significantly affected or may significantly affect the operations of the Association, the results of those operations, or the state of affairs of the entity in future financial years.

## **3. COMMITMENTS AND CONTINGENCIES**

The entity has no commitments for future expenditure or any contingent assets/liabilities at 31 December 2018. (31 December 2017: NIL).

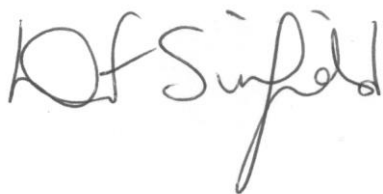
## **Declaration of the Committee Members**

**For the year ended 31 December 2018**

In the opinion of the Committee Members of Churchlands Senior High School Parents and Citizens' Association (the entity):

- a) The entity is not a reporting entity because there are no users dependent on general purpose financial statements. Accordingly, as described in note 1 to the financial statements, the attached special purpose financial statements have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Western Australia legislation of the Associations Incorporation Act 2015, associated regulations:
- b) the attached financial statements and notes comply with the Accounting Standards as described in note 1 to the financial statements;
- c) the attached financial statements and notes thereto present fairly the Entity's financial position as at 31 December 2018 and of its performance for the financial year ended on that date; and
- d) At the date of this report there are reasonable grounds to believe that the entity will be able to pay its debts as and when they fall due; and

Signed in accordance with Division 60.15(2) of the Australian Charities and Not-for-profit Commission Regulation 2013:



.....  
Kate Sinfield  
President



.....  
Shirley Godfrey  
Treasurer

Dated: 18/2/2019

PERTH, WA

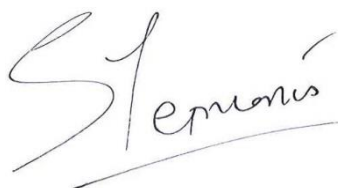
## AUDITOR'S INDEPENDENCE DECLARATION

### TO THE DIRECTORS OF CHURCHLANDS SENIOR HIGH SCHOOL PARENTS' AND CITIZENS' ASSOCIATION INC

In relation to our audit of the financial report of Churchlands Senior High School Parents' And Citizens' Association Inc for the year ended 31 December 2018, to the best of my knowledge and belief, there have been no contraventions of the auditor independence requirements of the Corporations Act 2001 or any applicable code of professional conduct.



PKF PERTH



SIMON FERMANIS  
PARTNER

18 FEBRUARY 2019  
WEST PERTH,  
WESTERN AUSTRALIA

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## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF CHURCHLANDS SENIOR HIGH SCHOOL PARENTS' AND CITIZENS' ASSOCIATION INC

#### Report on the Audit of the Financial Report

#### Qualified Opinion

We have audited the special purpose financial report of Churchlands Senior High School Parents' and Citizens' Association Inc ('the association'), which comprises the statement of financial position as at 31 December 2018, the statement of profit or loss and other comprehensive income, statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the committees' declaration.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraphs, the accompanying special purpose financial report of Churchlands Senior High School P&C Association Inc ('the association') presents fairly in all material respects the financial position of the Association as at 31 December 2018 and its financial performance for the year then ended in accordance with Note 1 to the financial report and to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012.

#### Basis for Qualified Opinion

##### Receipts

The Association has determined that it is not practicable to establish absolute controls over cash monies received prior to recording these into the financial records. Our audit procedures were limited to those amounts recorded in the financial records of the Association.

#### Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Association in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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## Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared to assist Churchlands Senior High School Parents' and Citizens' Association Inc ('the association') to meet the requirements of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our report is intended solely for the Association's Committee and should not be distributed to or used by any other party. Our opinion is not modified in respect of this matter.

## Responsibilities of the Committee Members and Those Charged with Governance

Committee Members are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as Committee Members determine necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Committee Members' ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Committee Members' or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Committee Members' financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

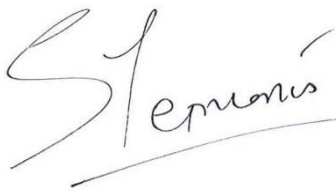
- a) Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Association's internal control.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Committee Members.
- d) Conclude on the appropriateness of the Committee Members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause Association to cease to continue as a going concern.

- e) Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Committee Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



PKF PERTH



SIMON FERMANIS  
PARTNER

18 FEBRUARY 2019  
WEST PERTH,  
WESTERN AUSTRALIA



Churchlands Senior High School  
Parents and Citizens Association Incorporated

AGM: 18 FEBRUARY 2019

	POSITION	2018 INCUMBENT	2019 NOMINEES	EXEC NOMINATION FORM	RESULT
1	PRESIDENT	Kate Sinfield	Kate Sinfield	Yes	Elected Unopposed
2					
3					
4	VICE PRESIDENT	Ken Taylor	Ken Taylor	Yes	Elected unopposed
5					
6					
7	SECRETARY (WACSSO)	Brendon Flaherty	Brendon Flaherty	Yes	Elected unopposed
8					
9					
10	TREASURER	Shirley Godfrey	Shirley Godfrey	Yes	Elected unopposed
11					
12					
13	ACT-BELONG-COMMIT	Chris Knott	Chris Knott		Elected unopposed
14					
15					
16	ART EXHIBITION	Raelene Lovick	Jane Powell		Elected unopposed
17					
18					
19	COMMUNICATIONS	Jane Powell	Jane Powell		Elected unopposed
20					
21					
22	FATHERING	John Mackenzie			No nomination
23					
24					
25	GOOD2GROW	Tanya Crewe			No nomination
26					
27					
28	ICT	Zina Cordery	Ken Taylor	Yes	Elected unopposed
29					
30					
31	MUSIC PARENTS	Tracey Gralton	Tracey Gralton	Yes	Elected unopposed
32					
33					
34	QUIZ NIGHT	Kathy Putt	Miranda Overman	Yes	} Elected in joint.
35			Kelly Flaherty	Yes	
36					
37	SCHOOL BOARD	Chris Porteous	Chris Porteous	Yes	Vote taken and won by Chris Porteous
38			Chris Knott		
39					
40	UNIFORM SHOP	Kelly Flaherty	Kelly Flaherty	Yes	Elected unopposed
41					
42					
43	YOUTHCARE	Gill Kenny			No nomination.
44					
45					
46					
47					
48					