



Introduction

Parents and friends groups 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 and friends groups 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 and friends groups.

Scope

This policy applies to:

- MACS and its subsidiaries, Melbourne Archdiocese Catholic Specialist Schools Ltd (MACSS) and MACSEYE
- Schools principals, parents and friends groups, services-specific trading activities, including canteens, uniform shops and bookshops operated by school-controlled parents and friends groups.

Principles

School and services-controlled parents and friends groups 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 and friends groups

- 1.1 Parents and friends groups 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 and friends groups based on the structure of the specific parents and friends group.
- 1.3 The guide is available on the CEVN website <https://cevn.cecv.catholic.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 and friends groups to be officially associated with the school or services, to utilise school environments and to raise funds for the school.
- 2.2 Parents and friends groups 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 and friends groups 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 and friends groups 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 and friends groups 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 and friends groups 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 and friends groups

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