



HANDOVER MANUAL

**INFORMATION PACK FOR
GROUP MEMBERS**

2011 VERSION



Dear President, Committee and Members,

It is our great pleasure to present the Canberra Preschool Society Handover Manual for 2011.

This Manual is part of the service and assistance which the Society provides for its Group Members. Affiliated Preschool Parents Associations, parents associations of Playschools, and other community organisations supporting early education, are the core of the Society's membership. The Society's aims and objectives are met through your local volunteer efforts and enthusiasm.

On behalf of the Council of the CPS, we extend our thanks to your members and Committee for their work in 2011. By helping to support the program at your preschool or playschool, you have directly advanced the life prospects of all the children there and helped maintain the ACT preschool system as the best, and best-resourced, of its kind in Australia. Well done to you and your volunteer team!

The purpose of this Handover Manual is to advise and assist you, the outgoing Committee, in preparing for the end of your administrative year. For some of you, this task and these duties will be straightforward – maybe you have done it before, or maybe you are really well organised so that everything is already in place. If so, well done! If not, then fear not! The CPS is here to ensure that you have a great Christmas and summer holiday without stressing over your Association's business.

Ideally, at least one of your President or Secretary was able to attend our General Meeting on November 8th, at which a workshop was held to cover the material in this Manual. If that was not the case, then rest assured you will not be left behind. Help is always here. Your Treasurer is invited to attend the workshop for their particular benefit, on Tuesday November 15th.

You are invited, and welcome, to contact the CPS Office at any time to discuss the handover of management of your Association. The Office is open during school hours (except Mondays); closing at 1pm on Friday December 16th for the Christmas break and re-opening at 9am on Monday January 30th, 2011. We are more than happy to provide as much advice and assistance as you require, to ensure that your Association is viable and connected with the Territory preschool community, and that the parents who come to your preschool or playschool are in the best possible position to manage this in 2012.

Regards

A handwritten signature in black ink, appearing to read 'JD' with a long horizontal stroke extending to the right.

John P Darcy
Office Manager

Regards

A handwritten signature in black ink, appearing to read 'TP-A Webster'.

Paul Webster
President

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This Handover Manual is available to be downloaded from the CPS Website. Feel free to print your own copies for your Treasurer and other Committee members.

OVERVIEW

A summary of the information and Things to Do in this Handover Manual

Your Meetings

- Hold a General Meeting of your Association to wrap up the year.
- Set down dates for the Committee to meet for business in December and January.
- CPS Treasurers End-of-Year Workshop on November 15th (7:30pm) and by online Webinar on November 18th (10:00am).
- Schedule next year's Annual General Meeting for a date in mid-to-late February. Advise the school, the P&C, and the Canberra Preschool Society.

Your Paperwork and Records

- Organise, for your records and for the auditor, all your Minutes of meetings, bank statements and reconciliations, invoices and receipts, correspondence in and out, newsletters, Inventory Register, Constitution, and insurance Certificate of Currency.
- Start preparing a written President's Report for the Annual General Meeting, covering the whole year.

Financial Management

- Assemble all the necessary records for the year, including the previous year's annual report. Your auditor will tell you what you need.
- Engage an auditor and arrange the necessary meetings with them: one to hand over all your materials for the audit in January, and one to collect the finished audit before your AGM.
- If possible, pay the auditor in advance before the end of December, so as to leave no outstanding bills for the new Treasurer.

Coordinate with your School (for PPAs)

- Involve your teacher(s) and your Principal in scheduling the Annual General Meeting.
- Prepare a formal letter of invitation for the Principal to attend the AGM.

- Write to the President of the P&C Association at your school, to advise them of your AGM and also to invite them to attend.

January and February Tasks

- Have the audit completed.
- Finalise the President’s Report.
- Help get the Annual General Meeting Agenda out to the new parents.
- Run the Annual General Meeting.
- Assist the newly-elected Committee to orient to their roles.

2012 CALENDAR

Meeting dates are provisional, and subject to change

February

- 6 Term 1 starts – Preschool begins in week 2
- 20-29 AGM dates for Preschool Parents Associations

March

- 13 CPS General Meeting and Presidents and Secretaries Workshop
- 15 CPS Treasurers Workshop
- 31 End of 1st Quarter, BAS to be completed and filed

April

- 3 CPS Annual General Meeting
Election of CPS Council
- 6-9 Easter weekend
- 11 CPS Council orientation
- 13 Last day of Term 1
- 30 Term 2 starts

May

- CPS Early Years Learning Workshops*
- 15 “How Children Learn From Play”
- 29 “Nurturing Your Child’s Well-being”

June

- 11 Queen’s Birthday holiday
- 12 Early Years Learning Workshop
“Our Little Investigators”
- 26 CPS General Meeting

July

- 6 Last day of Term 2
- 23 Term 3 starts

Later in the Year

Meeting and workshop dates to be advised

MEETINGS AND RECORDS

Your year of management, as the Committee of your Association, is coming to an end. Soon, you will move on to other concerns, but it is so very important in these final weeks that you –

- finish your own tasks, and
- organise a tidy and complete set of records for your successors, and
- prepare the way for your successors.

Special Note: Winding Up

If your Association has carried a Special Resolution to wind up, then that means there will be no more Annual General Meetings and no successors. For that reason, some of the steps in this Manual will not apply to you.

However, as the Committee of your Association, you still have the duty of ensuring that all the business of the Association is finalised. This includes auditing and a final BAS, closure of outstanding contracts for service, final payment of bills (including the auditor), and closure of the bank account(s). A separate CPS paper has specific information on the processes of winding up.

General Meeting

You will need to hold a General Meeting of your members as late as possible in the year, to make sure that all approvals, reports and anything else outstanding is taken care of. It is best not to leave loose threads for next year's membership.

Getting them in – the Christmas Party

One suggestion is to schedule a meeting for the day of your preschool's Christmas party. A solid attendance of parents is guaranteed, and if it is managed in a sensible way – not too formal – then getting a meeting going after the nibbles should be an easy step. An efficient meeting can be held in as little as half an hour.

Short and to the point

To have an effective half-hour meeting does require some preparation, of course. In your Committee, ahead of time, get together all your information from fundraising, activities in the preschool, liaison with the school and the P&C and the CPS, and put

it together as a single end-of-year summary report. If you distribute this at the same time as the invitation and Agenda for the General Meeting, then those parents who are engaged with the process will have already read the report and all sorts of time can be saved in the meeting itself.

Looking to next year

You may use this General Meeting to try and recruit parents to stay involved in 2012, even if they do not have a child attending next year. Under the new standard PPA Constitution (which you may or may not have adopted), all memberships are for two years, so every one of this year's parents has the automatic right to be involved (or be elected) again in 2012. If your Association does not have the 2-year memberships, then you can make a person an independent or community member by a simple vote of confirmation in your meeting (make sure it is in the Minutes).

Committee Meetings

For your Committee, there is work to be done even after the school year finishes. All the outstanding financial business needs to be wrapped up, including arrangements for auditing. You also need to plan your Annual General Meeting.

Meeting before Term 1 starts

It is recommended that you arrange a Committee Meeting to take place in the period between Australia Day and February 13th (the day that preschool groups begin). Nearly all families will have returned from holidays, if they went away, and of course "big school" starts on February 6th. All members of your Committee should make it their business to be available for a meeting, their last one (unless they choose to continue).

Annual Report

At that Committee Meeting, your task is to finalise the reports that will be presented at the Annual General Meeting. The members of the Association (at the AGM) are required to receive and approve a report from the Committee on the activities and finances for the previous year. If you are organised, you can distribute this report to the new parents ahead of time – it will generate knowledge and interest about your Association, inspire some confidence that the PPA is a good thing to be active and engaged with, and perhaps instil the volunteer spirit of a few to put their hands up for election.

End of Year meetings

Your Committee should also be meeting a couple of times before the end of the year, again to ensure that there are few or no loose ends left dangling over the holidays. Amongst the tasks the Committee must attend to are –

- Choose an auditor, and make an appointment. A list of auditors who have regularly done PPAs is available from the Canberra Preschool Society.
- If the Treasurer is going away in January, appoint a person to be their deputy with full powers to deal with the auditor and to pay any bills that arise. It is a good idea to make sure that there will be two cheque signatories available right through until after your AGM, and if not, then appoint some.
- Appoint a new Public Officer, if for any reason the Public Officer who was named at the beginning of the year is no longer active. The Public Officer is the default contact person at your Association to whom the Office of Regulatory Services will send notifications. If one of your current members has said that they will be active next year, then that is an ideal Public Officer.

Keeping Your Records

Part of the challenge of running an Association is to know just what is going on. Since preschool is only one year, many Associations lose any ongoing knowledge of the activities and achievements of previous years. Ideally, no important information gets lost in the handover and no Committee is put in the position of repeating the past.

Constitution and Certificate of Incorporation

These are two vital documents. They should be available for your Committee and members at any time.

If you do not have a copy of your Constitution, then the Canberra Preschool Society may be able to help. Some PPA Constitutions are on file at the CPS, and for those that cannot be found, it is possible to obtain a copy from the Office of Regulatory Services for a fee of \$21.

The importance of the Constitution is that it correctly outlines the way in which the Association should be managed. If it is not in the Constitution, then the members have freedom of action. However the Associations Incorporation Act is overriding, so the members can't necessarily do anything and everything. Also, that Act has some provisions – overriding, again – which contradict some PPA Constitutions and so that part of the Constitution becomes void. An example of such would be a

requirement for a “two-thirds majority” for an amendment; since the Act specifies 75%, then the Act holds precedence.

For the most part, however, the Constitution is the final answer on what needs to be done at meetings, what offices need to be elected, and how membership is structured. In 2010 the CPS developed a new “standard” Constitution for small parent associations, containing a small management (committee) structure and much reduced procedures in general. Any association which has not changed to this new Constitution is welcome to contact the CPS Office for more information.

Insurance Paperwork

At the time of renewing your insurance policy, your Association was sent a Certificate of Currency. This is the evidence of your insurance coverage, particularly required when you stage outside events that need Public Liability insurance coverage. The Certificate of Currency must be handed on to the new Committee.

Also, at some time in the past, Guild Insurance would have provided your Association with a full set of policy documents. These included an A4-sized booklet “Child Care Insurance Policy” or “Child Care Product Disclosure Statement and Policy”. If these documents cannot be found at your preschool or playschool, you are encouraged to contact Guild Insurance (6124 2222) to ask for a new set. Mention the policy number 22/80CIP0253344 and the Canberra Preschool Society to ensure that you get the correct documents.

Inventory Register

Most preschool and playschool Associations have burglary and damage coverage included in their policies. Only a few do not. For the purpose of that coverage, you were asked to quote an estimated replacement value for your goods and equipment. The details of all your goods and equipment should be, for best-practice organisation and reference, entered in an Inventory Register.

The Inventory Register does not need to have detailed year-by-year write-downs of value, because the insurance policy provides for new replacement and because depreciation is not normally accounted for in small association finances. (Any item of equipment under \$1000 does not get depreciated in any case – it is a single-year expense).

If your Association does not have one, it is recommended that you construct an Inventory Register. Make a list of every significant item of equipment in the preschool which was purchased by your Association, and for bulk items (books, dressups, art equipment, sandpit tools, etc) a single-line entry with the number of items and the estimated total value would be sufficient.

FINANCIAL MANAGEMENT

Note the Treasurers' End-of-Year Workshops:

Tuesday November 15th, 7:30pm at Centre for Teaching and Learning

Friday November 18th, 10:00am online Webinar (register on CPS website)

It is a requirement of the law that the accounts of your Association are audited, and that annual financial reports (including the Auditor's Certificate) are presented to the members at the Annual General Meeting.

If your Treasurer cannot attend to the auditing and the preparation of the financial reports before the end of January, then your Committee must take the matter in hand. A formal motion would be necessary, at a Committee meeting, to delegate a person to undertake the audit and reporting for the AGM. The powers of your Committee to do this are found in your Constitution.

Your Treasurer, or someone who can brief your Treasurer, should attend the above Workshop or register for the online version, so as to receive as much guidance as possible.

Auditors

An Association which has income and assets of less than \$150,000, and which has a membership of less than 1000, does not need a professional auditor. The only restriction is that the auditor cannot be an office-bearer of the association and cannot have had a hand in the preparation of the accounts.

The following are some of the auditors who have been regularly engaged by Preschool Parents Associations in recent years, and if your Association does not already have an auditor then it is highly recommended that you contact one soon.

- Patricia Hibberd 6231 8364
- Hal Hickey 6281 6350
- Janet Flint 6294 4379
- Russell Hearne 6241 7717
- Joanne Rose 6294 4431
- Fiona Langford 6247 7736

Your Financial Paperwork

When you meet with your auditor, you will need to have the following:

- Previous year's financial reports
- End-of-Year financial reports (from Admin Bandit or MYOB)
- All BAS statements lodged during the year
- Bank statements and reconciliations
- Deposit books
- Cheque books
- Receipt books
- Tax invoices
- Minutes of your Committee and General Meetings
- Constitution (if it was changed or if you have a new auditor)
- Form AR from the Office of Regulatory Services

It is important to verify this checklist with your auditor on the phone before you meet. Particularly in respect of printed End-of-Year Reports. If you do not use Admin Bandit, then your auditor will tell you exactly what they need to see.

Your year's Minutes are important because they are the record of approvals for spending and other financial matters.

Form AR is found at <http://www.legislation.act.gov.au/af/2009-290/default.asp>
Paper copies can also be obtained from the CPS Office. As will be seen, most of the form is completed after the next Annual General Meeting, but there are three sections on page 2 which must be filled in at the time of your audit:

- **Section 8, Category of Association.** Small associations should tick the third box, unless your income or assets were above \$150,000.
- **Section 9, Particulars of Auditor.**
- **Section 10, Signature of Auditor.** It is vital to get the audit completed, and the auditor's signature on this form, prior to your Annual General Meeting.

Section 10 also shows the wording which any auditor should include in their separate Certificate that will be presented to the members at the AGM. That wording is –

I have audited the attached financial statements of the association. In my opinion:

- a) the financial statements of the association are properly drawn up;*
 - i. so far as to give a true and fair view of the matters required by subsection 72(2) of the Act to be dealt with in the accounts for the financial year reported on;*
 - ii. in accordance with the provisions of the Act; and*
 - iii. in accordance with proper accounting standards*
- b) proper accounting and other records have been kept by the association.*
- c) the audit was conducted in accordance with the rules of the association.*

Financial Reports

At your Annual General Meeting, you must present an annual financial report to the members. There are four basic parts to such a report:

- The certificate from the auditor which verifies that the reports are properly drawn up and represent a true record.
- A Balance Sheet, which shows a summary of the assets and liabilities of the Association.
- An Income and Expenditure (or Profit and Loss) Statement, which shows receipts and spending through the year, summarised by categories.
- A Reconciliation Report showing that the balance of the bank account(s) matches the amounts recorded in the ledger.
- Your auditor can advise on the format and content of these reports.

It is a requirement of your affiliation with the CPS that you send this four-part annual financial report to the CPS with your Association's Renewal of Affiliation. In the new year, specific information about this renewal will be provided to the new Committee; however it is your responsibility prior to your AGM to have these things ready. (The CPS does not need to see your complete list of transactions for the year.)

The reason for the CPS asking and filing a copy of the financial reports of its affiliates is to provide an assurance for each association (in case of a loss of records) and also for the CPS to verify the proper administration of any organisation which is affiliated.

COORDINATION WITH YOUR SCHOOL

This section is for Preschool Parents Associations

In the interests of smooth relations with your school and the P&C of your school, we recommend that you invite and involve the Principal and the President of the P&C in your Annual General Meeting.

Note: Your Association is fully independent, and you are allowed to hold meetings at the time and place of your choice. There is nothing that says you must hold a meeting at the Preschool.

Scheduling the AGM

The month of February is very busy in schools, and numerous events have to take place. For the sake of the parents of the 2012 preschool cohort, and for the staff of the school, a bit of calendar planning is advised.

The date of the AGM is determined by you – the 2011 President and Committee – and not by the teacher or Principal. If you do not agree with the a date suggested by them, then feel free to say so. Remember, however, that the school is trying to manage its calendar too.

Please inform the CPS of the time and date of your AGM. If you wish, our Office Manager or a Council member can attend to speak about the CPS and/or provide advice about the conduct of the meeting.

Some considerations for choosing the date:

- Will your audit and reports be ready?
- When is the AGM of the P&C Association? You will struggle if your dates clash; on the other hand, holding your meeting 90 minutes before the P&C may have positive benefits, eg, attendance from those parents who are going to the P&C meeting, and logistical ease for the Principal not having to stay out on two different nights.
- When are the greatest number of parents available? If your preschool has only one group, then a meeting at 3pm on a preschool day might be a strategy to try. If your preschool has half-day Wednesdays for both groups, then a meeting during the lunchtime changeover might be considered (but might be difficult for the teachers). But larger preschools with more groups will have to

agree on a weeknight. Do you have an information night in November? – ask the new group of parents for their preferred night.

- Some preschools have in the past tried a Sunday afternoon party as the “hook” for their AGM. This will require more preparation, a suitable venue, and the agreement of the school staff if you are hoping for them to attend.

Inviting the Principal and Teachers

Do not presume that the Principal and the Preschool Teachers will, or indeed should, simply show up to your AGM. They are not members of your Association, and so it is right that you formally invite them.

For the Principal, prepare a letter, on your Association letterhead if you have one, with something like this (after a suitable greeting):

On (day and date) at the preschool at (7pm), our Association will hold its Annual General Meeting. As stipulated by our Constitution and by the *Associations Incorporation Act*, the members will receive the annual activity and financial reports from the outgoing executive Committee, and will elect new office-bearers for 2012.

We would like to extend an invitation to you to be our guest at that meeting, and speak to our members about the school and the relationship between the primary school and preschool. We will invite you, and our preschool head teacher, to speak at the beginning of the meeting before we proceed to formal business.

We also request your assistance with our Membership Register. As you know, an incorporated association is required to maintain a register of members; in the case of our Association, all the parents (and guardians) of the enrolled children are automatically members. Whilst we understand you are unable to provide name and address details, we do request that you provide the numbers of children enrolled, and the number of parents, for our records.

If you have any questions, please contact me on (phone number). We thank you for your help and co-operation and look forward to seeing you at our Annual General Meeting.

A similar letter should be prepared for the Head Teacher of your Preschool (with the obvious change to the words in paragraph 2).

This letter makes a number of points plain; that the Principal and Teacher are guests, not members; that the business of the meeting will come after their time of speaking; that the Association has requirements of law to attend to, including being able to declare its number of members.

In the first paragraph, it also states that the election of new office-bearers *will* take place. There is no legal standpoint from which a Principal or a teacher can direct that elections will not take place, or that the Association will not fulfil its obligations to its members and the authorities.

If any attempt is made at your school to impede the Annual General Meeting of your Association, please inform the Canberra Preschool Society urgently.

Inviting the President of the P&C

All the parents of children enrolled in the preschool are also members of the school P&C. This may not appeal to some of them, nevertheless, that right is theirs.

A good liaison between the P&C and the Preschool Parents Association is essential. It is also essential that the parents – some of them new to school – realise that there is a distinction between the two, that they are members of both organisations, and that whilst the P&C represents all parents across the school, the PPA is a specialist focus group and support organisation for the preschool program.

By inviting the President of the P&C to your AGM, you can achieve this realisation. The President can be invited to speak about the P&C and, if their AGM has not yet been held, it is an opportunity for them to invite the parents. It will be clear to the parents that there are two separate bodies and the roles of each.

You should invite the President of the P&C with a letter, similar to that for the Principal and teacher but obviously without the request for enrolment numbers.

Note for Preschools having P&C Subcommittees

There are a growing number of situations where the parents of children in the preschool are not represented by their own association. Subcommittees of the Parents & Citizens Association are the common model for parents' involvement, but the structure and operation of those subcommittees varies widely.

The CPS, not being the peak body of P&Cs, cannot direct those bodies on the establishment of subcommittees. We can only provide advice and suggestions where we receive enquiries.

For Preschool Parents Associations that have already taken that step, and have ceased to operate now or by the end of 2011, the CPS stands ready to help you achieve a good accommodation from your P&C.

For those parents who will have children in preschool in 2012, it is up to you to make your presence known in the P&C and ensure that your subcommittee is active and has a voice in the school. If your P&C has not already done so, you should also move for them to affiliate with the CPS as an Associate Member, in order that the parents of that preschool can maintain a network connection with the wider community of early childhood education, through the Society.

YOUR ANNUAL GENERAL MEETING

*The Canberra Preschool Society recommends that each Preschool Parents Association hold its Annual General Meeting no later than **29 February 2012.***

The Annual General Meeting is held as early as possible each calendar year, in order to report to the members on the affairs of the Association in the previous year and to elect a new Committee to take over management.

This is the typical **Agenda** for a PPA Annual General Meeting in 2012 –

Meeting chaired by the 2011 President (or Vice-President)

- Welcome and apologies
- Introduction for the new members; all about the Association
(Led by the President, with the teacher and Principal)
- Minutes of the 2011 Annual General Meeting
(Tabled by the outgoing Secretary; moved and seconded as a true record of that meeting, and accepted by a vote of the meeting)
- Annual Report of the Association
(Presented by the President and the Treasurer, includes a summary of the activities of the Association in 2011 and presentation of the audited financial statements of the Association for the year; acceptance of reports to be moved, seconded and voted)
- Election of a Committee
(All positions declared vacant; the outgoing President or another person can moderate the elections in accordance with the Constitution; must elect a President, Secretary and Treasurer; other available positions can be elected now or later)
- New President takes the chair
- Admission of new members
(That is, any membership applicants who are not automatically members by being parents of enrolled children)
- Additional elections or appointments
- Any general business

A notice must be provided to every member, by whatever means are possible, as soon as possible after the school year begins, stating the time and date of the AGM and outlining the Agenda as above. Combining the AGM with a welcoming event, such as an afternoon tea or evening supper, is a good strategy to encourage attendance.

Notes on preparing and running the AGM

- Ensure that the teacher(s) and Principal are invited, in writing under the signature of the President of the Association. If they are not members, then they are your guests and should be welcomed as such – it is the *Association's* meeting, not the school's.
- When presenting the 2011 AGM Minutes, it can be attested by anyone who was there that it is a true record; the moving, seconding and voting is a formality but must be minuted.
- The President's annual report should be informative, giving the members (most of whom are new) a good overview and concept of what the PPA does with its time. A printed report is not necessary, but would be better than a mere verbal report. The minutes should include the written report as an attachment and should record what the President has to say, to preserve this information for posterity.
- The Treasurer must ensure that the accounts of the Association are diligently finalised and audited in time for the AGM. Refer to information earlier in this Handover Manual and to the Treasurers Workshop.
- Elections for positions are normally subject to a detailed procedure in the Constitution. If there is a large number of willing volunteers, then formal elections may be necessary. However, most positions can usually be filled by a simple motion of acceptance ("*That XXX is elected President of the Association*", moved and seconded and voted). It is only the members of the Association itself who could challenge the validity of an election – neither the Office of Regulatory Services nor the Canberra Preschool Society is going to audit your procedures.
- The AGM *does not* choose cheque account signatories, appoint an auditor or Public Officer, or plan meeting dates. These are matters for the Committee, which should ideally have a meeting of its own as soon as possible after being elected.

Orientation for the new Committee

As the outgoing President and Committee, you should do your best to ensure a smooth handover and that your successors are not operating in a vacuum. Remember, you were in their shoes not so long ago!

The CPS will send out an Orientation Manual for 2012 committees at the very start of the new school year, and hold workshops for office-bearers in March.



Handover Manual 2011

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