



Charters Towers School of Distance Education

Parents and Citizens Association

Annual General Meeting

**Monday 18th February 2019 – Home Tutor School
Dalrymple Trade Training Centre**

Meeting Opened: 11:46 am

Present: Natalie Comerford, Jocelyn Omand, Carla Nicol, Sasha Hancock, Vicky Hansen, Kate Ashton, Kasie Scott, Alana Moller, Christy Moller, Sonia Spurdle, Michelle Lyons, Melanie Knuth, Maree Spurdle, Jayne Cuddihy, Lynda Pemble, Denise Hammer, Leola Matthews, Fran Lyons, Sue-Ann Jones, Nadine Geisler, Natalie Maxwell, Bernadette Skillington, Sarah Birchmore, Alex Anning, Shannon Zohl, Lesley Griffin, Pim Crothers, Andrew Smith, Kayleen Mladenovic, Goscelyn Sullivan, Natasha Jarrett, Amanda Clark, Julia Broad, Caralyn Caspani

Apologies: Maxine Sharpe, Cameron Burke

Moved – Kate Ashton

Seconded – Alana Moller

Carried

Adoption and confirmation of previous minutes: Meeting held 19th February 2018, emailed for members to read.

Moved that the minutes be accepted as a true and accurate record.

Moved – Christy Moller

Seconded – Melanie Knuth

Carried

Business Arising from previous minutes: to be discussed in general business

Correspondence:

Inwards:

- 11/2/19 - Letter from Mia Francis of Powers Auditors advising of takeover by Moore Stephens
- 11/2/19 – Letter of Engagement received
- 14/2/19 - Auditor's Report and Annual Audited Financial Statements

Outwards:

- 13/1/19 – Books sent to the Auditor and Letter of Engagement sent to Moore Stephens
- 12/2/19 – Letter of Engagement signed by Julia and sent to Moore Stephens

Reports:

TREASURER'S REPORT @ 31 December 2018 AGM – 18 Feb 2019

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				JANUARY	
				2018	
RECEIPTS	January	YTD	EXPENDITURE	January	YTD
Bookfair	\$17.00	\$17.00	Accountancy		
Cookbooks			Bookfair		
Donations	\$10.00	\$10.00	Bank fees		
Floats			Equipment purchased		
Fundraising - Raffles			Floats		
Fundraising - Calendars			Fundraising - Meet N Greet		
Fundraising - Other			Fundraising - Catering	\$267.74	\$267.74
Fundraising - Catering			Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts	\$30.00	\$30.00
Fundraising - Meet N Greet	\$256.00	\$256.00	Gifts - Teacher Gifts		
Membership	\$150.00	\$150.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance		
Sales - Catering	\$50.00	\$50.00	Postage - cookbooks		
Sports Uniform - hats			Postage - general		
Sports Uniform - shirts			School programs - reading folders		
Sodea			School programs - HT Bursary		
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$14.74	\$14.74	School Programs - Anzac Day		
Interest - Community Solns A/C	\$1.11	\$1.11	Reimbursement		
			Sodea		
			Transfer between accounts		
TOTAL	\$498.85	\$498.85	TOTALS	\$297.74	\$297.74
Treasurer:	Julia Broad				
Date:	31/01/2018				
President:	Amanda Clark				
Date:	31/01/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				FEBRUARY	
				2018	
RECEIPTS	February	YTD	EXPENDITURE	February	YTD
Bookfair	\$327.00	\$344.00	Accountancy		
Cookbooks			Bookfair		
Donations	\$30.00	\$40.00	Bank fees		
Floats			Equipment purchased		
Fundraising - Raffles			Floats		
Fundraising - Calendars			Fundraising - Meet N Greet	\$728.00	\$728.00
Fundraising - Other			Fundraising - Catering		\$267.74
Fundraising - Catering			Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$30.00
Fundraising - Meet N Greet	\$418.00	\$674.00	Gifts - Teacher Gifts		
Membership	\$120.00	\$270.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance		
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats	\$45.00	\$45.00	Postage - general		
Sports Uniform - shirts	\$250.00	\$250.00	School programs - reading folders		
Sodea			School programs - HT Bursary		
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$12.51	\$27.25	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.99	\$2.10	Reimbursement		
			Sodea	\$644.00	\$644.00
			Transfer between accounts		
TOTAL	\$1,203.50	\$1,702.35	TOTALS	\$1,372.00	\$1,669.74
Treasurer:	Julia Broad				
Date:	28/02/2018				
President:	Amanda Clark				
Date:	28/02/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				MARCH	
				2018	
RECEIPTS	March	YTD	EXPENDITURE	March	YTD
Bookfair	\$998.00	\$1,342.00	Accountancy		
Cookbooks	\$190.00	\$190.00	Bookfair		
Donations	\$20.00	\$60.00	Bank fees		
Floats			Equipment purchased		
Fundraising - Raffles			Floats		
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering	\$168.34	\$436.08
Fundraising - Catering			Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$30.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership	\$20.00	\$290.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance	\$2,068.91	\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$45.00	Postage - general		
Sports Uniform - shirts	\$50.00	\$300.00	School programs - reading folders		
Sodea			School programs - HT Bursary		
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$12.96	\$40.21	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.92	\$3.02	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
TOTAL	\$1,291.88	\$2,994.23	TOTALS	\$2,237.25	\$3,906.99
Treasurer:	<i>Julia Broad</i>				
Date:	31/03/2018				
President:	<i>Amanda Clark</i>				
Date:	31/03/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				APRIL	
				2018	
RECEIPTS	APRIL	YTD	EXPENDITURE	APRIL	YTD
Bookfair		\$1,342.00	Accountancy	\$1,441.00	\$1,441.00
Cookbooks		\$190.00	Bookfair	\$1,300.00	\$1,300.00
Donations		\$60.00	Bank fees		
Floats			Equipment purchased		
Fundraising - Raffles			Floats		
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering		\$436.08
Fundraising - Catering			Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$30.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$45.00	Postage - general		
Sports Uniform - shirts		\$300.00	School programs - reading folders		
Sodea			School programs - HT Bursary		
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$14.31	\$54.52	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.91	\$3.93	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations		
TOTAL	\$15.22	\$3,009.45	TOTALS	\$2,741.00	\$6,647.99
Treasurer:	Julia Broad				
Date:	30/04/2018				
President:	Amanda Clark				
Date:	30/04/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				MAY	
				2018	
RECEIPTS	MAY	YTD	EXPENDITURE	MAY	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks	\$235.00	\$425.00	Bookfair		\$1,300.00
Donations	\$1,150.08	\$1,210.08	Bank fees		
Floats			Equipment purchased	\$283.92	\$283.92
Fundraising - Raffles			Floats		
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering		\$436.08
Fundraising - Catering			Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts	\$245.00	\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats	\$45.00	\$90.00	Postage - general		
Sports Uniform - shirts	\$75.00	\$375.00	School programs - reading folders		
Sodea			School programs - HT Bursary		
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$13.87	\$68.39	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.77	\$4.70	Reimbursement		
incorrectpayment	\$1,300.00	\$1,300.00	Sodea		\$644.00
			Transfer between accounts		
			Donations		
TOTAL	\$2,819.72	\$5,829.17	TOTALS	\$528.92	\$7,176.91
Treasurer:	Julia Broad				
Date:	31/05/2018				
President:	Amanda Clark				
Date:	31/05/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				JUNE	
				2018	
RECEIPTS	JUNE	YTD	EXPENDITURE	JUNE	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks	\$520.00	\$945.00	Bookfair		\$1,300.00
Donations		\$1,210.08	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats	\$770.00	\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering	\$100.00	\$536.08
Fundraising - Catering	\$3,009.90	\$3,009.90	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment		
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$90.00	Postage - general		
Sports Uniform - shirts		\$375.00	School programs - reading folders		
Sodea			School programs - HT Bursary	\$250.00	\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/	\$12.98	\$81.37	School Programs - Anzac Day		
Interest - Community Solns A/	\$0.76	\$5.46	Reimbursement		
		\$1,300.00	Sodea		\$644.00
			Transfer between accounts		
			Donations	\$2,000.00	\$2,000.00
TOTAL	\$3,543.64	\$9,372.81	TOTALS	\$3,120.00	\$10,296.91
Treasurer:	Julia Broad				
Date:	30/06/2018				
President:	Amanda Clark				
Date:	30/06/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				JULY	
				2018	
RECEIPTS	JULY	YTD	EXPENDITURE	JULY	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks		\$945.00	Bookfair		\$1,300.00
Donations		\$1,210.08	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats		\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering	\$1,777.25	\$2,313.33
Fundraising - Catering		\$3,009.90	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment	\$1,100.00	\$1,100.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$90.00	Postage - general		
Sports Uniform - shirts		\$375.00	School programs - reading folders		
Sodea			School programs - HT Bursary		\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/	\$14.33	\$95.70	School Programs - Anzac Day		
Interest - Community Solns A/	\$0.84	\$6.30	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			incorrectpayment	\$1,300.00	\$3,300.00
TOTAL	\$15.17	\$8,087.98	TOTALS	\$4,177.25	\$14,474.16
Treasurer:	Julia Broad				
Date:	31/07/2018				
President:	Amanda Clark				
Date:	31/07/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				AUGUST	
				2018	
RECEIPTS	AUGUST	YTD	EXPENDITURE	AUGUST	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks		\$945.00	Bookfair		\$1,300.00
Donations		\$1,210.08	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats		\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering		\$2,313.33
Fundraising - Catering		\$3,009.90	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment		\$1,100.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$90.00	Postage - general		
Sports Uniform - shirts		\$375.00	School programs - reading folders		
Sodea			School programs - HT Bursary		\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$13.88	\$109.58	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.61	\$6.91	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations		\$3,300.00
TOTAL	\$14.49	\$8,102.47	TOTALS	\$0.00	\$14,474.16
Treasurer:	Julia Broad				
Date:	31/08/2018				
President:	Amanda Clark				
Date:	31/08/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				SEPTEMBER	
				2018	
RECEIPTS	SEPTEMBER	YTD	EXPENDITURE	SEPTEMBER	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks		\$945.00	Bookfair		\$1,300.00
Donations		\$1,210.08	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats		\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering		\$2,313.33
Fundraising - Catering		\$3,009.90	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment		\$1,100.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$90.00	Postage - general		
Sports Uniform - shirts		\$375.00	School programs - reading folders		
Sodea			School programs - HT Bursary		\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$12.55	\$122.13	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.55	\$7.46	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations		\$3,300.00
TOTAL	\$13.10	\$8,115.57	TOTALS	\$0.00	\$14,474.16
Treasurer:	Julia Broad				
Date:	30/09/2018				
President:	Amanda Clark				
Date:	30/09/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				OCTOBER	
				2018	
RECEIPTS	OCTOBER	YTD	EXPENDITURE	OCTOBER	YTD
Bookfair		\$1,342.00	Accountancy		\$1,441.00
Cookbooks		\$945.00	Bookfair		\$1,300.00
Donations		\$1,210.08	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats		\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other			Fundraising - Catering		\$2,313.33
Fundraising - Catering	\$108.80	\$3,118.70	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		
Membership		\$290.00	Honarium payment	\$1,100.00	\$2,200.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats		\$90.00	Postage - general		
Sports Uniform - shirts		\$375.00	School programs - reading folders	\$106.53	\$106.53
Sodea			School programs - HT Bursary		\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$14.79	\$136.92	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.62	\$8.08	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations		\$3,300.00
TOTAL	\$124.21	\$8,239.78	TOTALS	\$1,206.53	\$15,680.69
Treasurer:	Julia Broad				
Date:	31/10/2018				
President:	Amanda Clark				
Date:	31/10/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				NOVEMBER	
				2018	
RECEIPTS	NOVEMBER	YTD	EXPENDITURE	NOVEMBER	YTD
Bookfair	\$1,127.00	\$2,469.00	Accountancy		\$1,441.00
Cookbooks	\$1,093.00	\$2,038.00	Bookfair	\$1,125.00	\$2,425.00
Donations	\$1,010.67	\$2,220.75	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats		\$770.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other	\$800.00	\$800.00	Fundraising - Catering		\$2,313.33
Fundraising - Catering		\$3,118.70	Fundraising - raffle		
Fundraising - Award Day			Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts	\$270.00	\$270.00
Membership		\$290.00	Honarium payment		\$2,200.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sports Uniform - hats	\$15.00	\$105.00	Postage - general		
Sports Uniform - shirts	\$320.00	\$695.00	School programs - reading folders		\$106.53
Sodea			School programs - HT Bursary		\$250.00
Transfer between accounts			School Programs - Reading Books		
Interest - Cash Reserve A/C	\$11.84	\$148.76	School Programs - Anzac Day		
Interest - Community Solns A/C	\$0.58	\$8.66	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations	\$500.00	\$3,800.00
TOTAL	\$4,378.09	\$12,617.87	TOTALS	\$1,895.00	\$17,575.69
Treasurer:	Julia Broad				
Date:	30/11/2018				
President:	Amanda Clark				
Date:	30/11/2018				

CTSDE P & C					
STATEMENT OF RECEIPTS AND EXPENDITURE FOR THE MONTH OF				DECEMBER	
				2018	
RECEIPTS	DECEMBER	YTD	EXPENDITURE	DECEMBER	YTD
Bookfair		\$2,469.00	Accountancy		\$1,441.00
Cookbooks		\$2,038.00	Bookfair		\$2,425.00
Donations		\$2,220.75	Bank fees		
Floats			Equipment purchased		\$283.92
Fundraising - Raffles			Floats	\$1,300.00	\$2,070.00
Fundraising - Calendars			Fundraising - Meet N Greet		\$728.00
Fundraising - Other	\$60.00	\$860.00	Fundraising - Catering	\$433.18	\$2,746.51
Fundraising - Catering		\$3,118.70	Fundraising - raffle		
Fundraising - Award Day	\$3,604.60	\$3,604.60	Gifts - HT gifts		\$275.00
Fundraising - Meet N Greet		\$674.00	Gifts - Teacher Gifts		\$270.00
Membership	\$10.00	\$300.00	Honarium payment		\$2,200.00
Sales - 2nd hand uniforms			Insurance		\$2,068.91
Sales - Catering		\$50.00	Postage - cookbooks		
Sales - Other			Postage - general		
Sports Uniform - hats		\$105.00	School programs - reading folders		\$106.53
Sports Uniform - shirts	\$25.00	\$720.00	School programs - HT Bursary	\$250.00	\$500.00
Sodea			School Programs - Reading Books		
Transfer between accounts			School Programs - Anzac Day		
Interest - Cash Reserve A/C	\$11.12	\$159.88	School Programs - Awards Day	\$1,350.00	\$1,350.00
Interest - Community Solns A/C	\$0.75	\$9.41	Reimbursement		
			Sodea		\$644.00
			Transfer between accounts		
			Donations		\$3,800.00
TOTAL	\$3,711.47	\$16,329.34	TOTALS	\$3,333.18	\$20,908.87
Treasurer:	Julia Broad				
Date:	31/12/2018				
President:	Amanda Clark				
Date:	31/12/2018				

TREASURER'S REPORT @ 31 December 2018 AGM – 18 Feb 2019

Westpac Community Solutions Chq A/C

Balance as @ 31/12/17.....	\$12395.58
Plus Receipts Jan – Dec 2018.....	\$ 17469.46
Less Payments Jan – Dec 2018	\$ 20908.87
Balance as @ 31/12/18	<u>\$ 8956.17</u>

Westpac Community Solutions Cash Reserve A/C

Balance as @ 31/12/17	\$32 611.23
Plus Interest Jan – Dec 2018	\$ 159.88
Less Transfer to Community Sols Account	\$ 0
Balance as @ 31/12/18	<u>\$ 32771.11</u>

Westpac Term Deposit

- 25/09/18 - \$ 31406.30 was re-invested for 7 months @ 2.25%
- Due to mature on 25/04/19

TOTAL FUNDS

Westpac Community Solutions Chq A/C	\$ 8 956.17
Westpac Community Solutions Cash Reserve A/C	\$ 32 771.11
Westpac Term Deposit	\$ 31 406.30
Less SODEA Funds	\$ 5 739.91
Balance as @ 31/12/18.....	<u>\$ 67 393.67</u>

- See attached Annual Audited Financial Statements and Audit Report from Moore Stephens

The treasurer's report be accepted as a true and accurate record of the financial records.

Moved: Julia Broad

Seconded: Alana Moller

Carried

PRINCIPAL'S REPORT

P & C ANNUAL GENERAL MEETING

18 February 2019

Enrolments

<i>Section of School</i>	<i>Enrolments</i>
Primary (P-6)	194.4
Junior Secondary (7 – 9)	361.4
Senior Secondary (10-12)	123.8
Regional Programs (Languages)	689 (H/C)

The above figures are indicative as at Thursday 7th February as we are still compiling final numbers for the purposes of staff and resource allocation which is Monday 25th February.

Financial Report

The budget summary report is below:

<i>Details</i>	<i>Total \$</i>
Carried forward	\$2,833,699
Planned revenue	\$1,391,154
Planned expenditure	\$3,566,698
Planned non-current provisions	\$658,155
Cash budget acceptable to Dept of Education	

Report

Student Issues

2019 sees the introduction of the New Senior for all Queensland schools. The current system of an Overall Position (OP) was introduced in 1992 and provides a number from 1 to 25, with 1 being the highest and 25 being the lowest. Current Year 12 students will be the last cohort to graduate under this system. Students who enrol in Year 11, from 2019, will be eligible to be awarded an Australian Tertiary Admission Rank (ATAR). This is the same system that operates in other states of Australia and is a percentile rank (0.00-99.95).

An analysis of our results last year showed the following Levels of Achievement in the second semester of 2018:

Students achieving a C grade or higher		Sem 1 2018
Year 1	English	96%
	Mathematics	100%
	Science	100%
Year 2	English	100%
	Mathematics	96%
	Science	96%
Year 3	English	100%
	Mathematics	90%
	Science	86%
Year 4	English	90%
	Mathematics	100%
	Science	83%
Year 5	English	87%
	Mathematics	97%
	Science	90%
Year 6	English	92%
	Mathematics	96%
	Science	96%
Year 7	English	74%
	Mathematics	79%
	Science	62%
Year 8	English	67%
	Mathematics	39%
	Science	27%
Year 9	English	63%
	Mathematics	67%
	Science	58%
Year 10	English	86%
	Mathematics	88%
	Science	61%

Curriculum Issues

With a new system, there are also new syllabuses, which is where the bulk of the work that is currently being undertaken in the senior school is focussed. We are offering both general and applied subjects from the new syllabuses through Independent Learning Materials and these are being supplemented by teacher instruction and facilitation. We continue to work collaboratively with Capricornia and Cairns SDE's and are at the forefront in terms of both curriculum development and application, and the development of online learning materials. During the year we plan to add several short courses to our scope and have committed to these being developed as ILM's before the end of the year.

We have completed the analysis of our primary curriculum to ensure that we are compliant with Version 8 of the Australian Curriculum, and any required amendments or updates to ILM's were completed by the end of last year. Teachers are continuing to engage with the curriculum and adapt their ILM's based on student needs.

We continue our focus on improving literacy throughout all year levels, with the collaborative approach, 'Partners in Learning' commencing with our early years. We are continuing to build on this with targeted programs for improving reading and writing, including individual support for students where appropriate. The importance of this work is reflected in our budgetary commitment to literacy programs and staff to support this.

Staffing

The following new teaching staff are welcomed to our school:

Genevieve Copelin
Yumi Enright
Paul Enright
Andrea Franklin
Melody Gong
Dannielle Hardy
David Jackson
Lindleigh Keogh
Amanda Neven
Sarah Norquay
Tracey Pitts
Steven Rigney
Jacqueline Steenson
Brittany Taylor

We also welcomed Laura Brown, Gillian Coffison and Robyn Jackson joining our support staff.

Final calculations on what staff we need for the remainder of the year will occur next week. It is anticipated that given the growth in enrolments, additional staff will be recruited this term,

School Issues

The school is currently completing our 2019 Investing for Success (IFS) plan which will be submitted to the Director General this week. The current Strategic Plan has been developed for the duration 2017 – 2020, has been endorsed and is available on our school website. The Annual Implementation Plan (AIP) for 2019 has been signed and endorsed by the Acting Regional Director and School Council, and is also available from the school website.

The school website has changed to www.charterstowersside.eq.edu.au . The old domain name chartowesde.eq.edu.au will be cancelled as of 1 March 2019.

Our School Council continues to work effectively in both decision making and directing recommendations and advice to the principal. With further staffing changes we are currently undergoing a process to replace outgoing staff members.

We have been allocated a District Relief Teacher to be based at the school, and a recruitment process is currently underway to fill this position.

Facilities

The covered assembly area in front of the catering shed was completed and is now in use.

With a growing number of enrolments, there is a need for additional facilities. The school is working closely with the Townsville Regional Office Facilities branch to secure funding for additional buildings, and a submission for such was lodged in January.

Work will commence this term for the construction of a purpose built office block that will be utilised by the school psychologist and other support staff.

Kayleen Mladenovic

Acting Principal

President's Report

Welcome to all families, old & new to the 2019 Home Tutor School week. Enjoy this week to network with fellow HT and families. I would like to present the Charters Towers School of Distance Education P & C President's report for 2018.

The year started with Home Tutor school and as usual the P & C held the Meet N Greet BBQ at the Big 4 Aussie Outback Oasis. Thanks to Cathy & Paul for hosting the P & C again this year. Tonight, we have been invited by the new owners at the Big 4 to enjoy another evening under the stars.

The Schools of Distance Education Alliance (SODEA) continued to voice concerns that impacted our children's learning and have met via teleconference and face to face meetings in Brisbane. Although I was unable to attend face to face meetings in Brisbane last year, SODEA have continued to meet with principals from the seven SDE schools across QLD, the IT branch and the Assistant Director General of Rural and Remote Schools to continue trying to improve education and services provided to children enrolled in distance education.

The P & C celebrated World Teachers Day at the end of minischool last year by gifting all staff a bag of chocolates. Your hard work and dedication in the education of our children is much appreciated. Due to distance, the P & C would not be able to function effectively without the assistance of the staff at Charters Towers School of Distance Education and especially Lesley Griffin. Thank-you for the work you do.

Our two cookbooks, "Generations of Bush Cooking Hints and Remedies" and "Another Helping of Generations of Bush Cooking" have continue to sell. Considering the original yellow cookbook was first published to commemorate the bi-centennial year and I was just finishing secondary school (I am revealing my age now) it is amazing that this cookbook has continued to sell for the past 30 years. Thank-you to the original cookbook committee who devoted their time and energy to make this small idea a reality. Who would have thought that 30 years down the track some of the original committee members' grandchildren are reaping the benefits. Thank-you to Jenny Currin for assisting P & C in coordinating cookbook sales and all of the outlets that continue to promote these cookbooks.

The P & C were bequeathed money from Ms Norma Harding's estate in 2017. Ms Harding worked at schools of distance education in the early years and left funds to the regional distance education schools. The P & C presented two bursaries at Awards Day last year to support geographically isolated students with their education. The first bursary, the Norma Harding Year 6 Bursary for dedication and engagement in learning was awarded to Brianna Spurdle. The second bursary, the Norma Harding Primary Bursary for service to, and engagement in the broader school community was awarded to Sally Broad. Both P & C bursary recipients were chosen by the primary teaching staff. Congratulations to the 2018 Bursary recipients. These two bursaries will continue to be awarded each year and assist students with their future educational needs.

The P & C were delighted to assist Georgie Spurdle to represent QLD at the National High Jump Championships in Melbourne. Georgie, you have done us all proud. What an amazing achievement from jumping logs to steel pickets and rope to the Nationals and placing 8th in Australia. Best of luck for your future dreams.

All the best to the year 6 cohort who are have finished their primary school journey and the Year 12s who have graduated. To quote Dr Suess, you have brains in your head, you have feet in your shoes, you can steer yourself any direction you choose.

Well done to all Home Tutors who have completed their journey with our school last year. We wish you all the very best of luck in your future endeavours. Your children have been lucky enough to have you as their Home Tutor or very closely involved in their education. Providing education to children that enables them to

achieve their full potential is a major challenge. Although your journey has finished with SDE remember fondly the good times, forget the trying times and enjoy the future as your children move into the next phase of their education.

The tutor reunion that was planned at the end of minischool last year didn't go ahead due to the dry conditions. The P & C are hoping to organise something in 2019.

To conclude fundraising last year, the P & C joined with Oasis Mangoes in Bowen and held a mango drive. Thank-you to John & Kate Ashton for generously supporting the P & C.

To the 2018 P & C Executive - Julia Broad, Caralyn Caspani, Mel Knuth, Christy Moller, Sonia Spurdle and Michelle Lyons. Thank-you for your endless support last year.

If you are thinking of joining the P & C executive, 2019 would be a great time to come on board. All positions will become vacant. We are all working towards building a stronger school community for the benefit of ALL the students of CTSDE. One of the greatest gifts you can give is your time. Volunteers are not paid – not because they are worthless but because they are priceless.

Thank-you to Clermont Outreach for running the Awards Day Bar last year. P & C also funded a jumping castle for the kids and live entertainment. I am sure Ron Sellars enjoyed our bad singing and dance moves once again last year. Celebrations day is a time to reflect on yet another year of educating your children through distance education.

In closing I would like to extend heartfelt sympathy to all of our families who have experienced complete devastation with the recent catastrophic weather events that have flooded homes in Townsville and devastated many of our North West families. Our thoughts are with you all.

Amanda Clark

CTSDE P & C President

General Business

Appointment of Auditors and Engagement Letter

- Appointment of Moore Stephens as Auditor

Moved – Julia Broad

Seconded – Sonia Spurdle

Carried

Endorsement of QCPCA affiliation and Insurance Policy

Moved – Julia Broad

Seconded – Michelle Lyons

Carried

Endorsement of Resource Scheme 2019

Moved – Carla Nicol

Seconded – Alana Moller

Carried

Endorsement of SODEA Rep 2019

Moved – Alana Moller

Seconded – Kasie Scott

Carried

Endorsement of purchase of Reading Folders

Moved – Christy Moller

Seconded - Jocelyn Omand

Carried

School Excursions

Moved – Christy Moller

Seconded – Carla Nicol

Carried

Election of Office Bearers

- **President** - Amanda Clark
- **Secretary** - Caralyn Caspani
- **Treasurer** - Sonia Spurdle
- **Cookbook VP** - Christy Moller
- **Catering VP** - Melanie Knuth
- **Grants VP** - Michelle Lyons
- **Fundraising VP** – Maree Spurdle

Carried unanimously

Meeting Closed: 12:33pm

CHARTERS TOWERS SCHOOL OF DISTANCE EDUCATION

PARENTS AND CITIZENS' ASSOCIATION

**ANNUAL AUDITED
FINANCIAL
STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2018

CERTIFICATE OF THE PRESIDENT, SECRETARY AND TREASURER

We have prepared the foregoing annual financial statements pursuant to the provisions of the *Financial Accountability Act 2009*, and the manual *Accounting for Parents and Citizens' Associations* and certify that:

- a) The financial statements and notes to and forming part of the accounts are in agreement with the accounts and records of the Charters Towers School of Distance Education Parents and Citizens' Association;
- b) In our opinion:
 - (i) The prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material respects;
 - (ii) The statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the financial year last preceding, of the transactions of the association for the financial year to which they relate and, where they show the financial position as at the close of that year, of that financial position.



President

Amanda Clark
14 February 2019



Secretary

Caralyn Caspani
14 February 2019



Treasurer

Julia Broad
14 February 2019

PURPOSE AND SCOPE OF FINANCIAL STATEMENTS

The Parents and Citizens' Association was established pursuant to the *Education (General Provisions) Act 2006*. The Association's function is to promote the interests of the State school and benefit all students at the school.

The financial statements have been prepared in accordance with the requirements prescribed by:

- The *Education (General Provisions) Act 2006*;
- Section 62 of the *Financial Accountability Act 2009*, with the exception that the statements are to be submitted to the appointed auditor;
- The *Accounting Manual for Parents and Citizens' Associations*.

The statements have been prepared so as to provide a full disclosure of the financial operations of all of the association's activities during the financial year and the general state of affairs at the end of that year.

STATEMENT OF ACCOUNTING PRINCIPLES

Significant accounting principles applied to the annual financial statements:

(a) Basis of accounting:

The foregoing financial statements have been prepared on a cash accounting basis consistent with that which applied in the previous year.

(b) Stock on hand:

All stocks are valued at cost.

(c) Fixed assets:

Items of plant and equipment, amenities and facilities when purchased from P&C funds immediately become the property of the Corporation of the Minister for Education, and as such, are listed on the Department of Education Equipment Register.

(d) Contingent assets/liabilities:

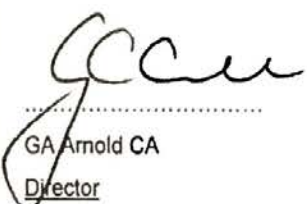
There were no known contingent assets/liabilities of a significant nature at 31 December 2018.

AUDITOR'S CERTIFICATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2018

I have examined the accounts of the Charters Towers School of Distance Education Parents and Citizens' Association and I certify that, in my opinion:

1. The attached financial statements of the Parents and Citizens' Association Fund established under the *Education (General Provisions) Act 2006* are in agreement with the accounts and are in the required form.
2. The prescribed requirements in respect of the keeping of accounts by the association have been complied with, in all material respects.
3. The statements have been drawn up so as to present a true and fair view, on a basis consistent with that applied in the preceding year of the transactions for the financial year and the financial position as at the close of the year.



GA Arnold CA

Director

14 February 2019

**CHARTERS TOWERS SCHOOL OF DISTANCE EDUCATION
PARENTS AND CITIZENS ASSOCIATION**

**STATEMENT OF RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

<u>2017</u>	<u>RECEIPTS</u>		<u>2018</u>
418	Donations Received - General		2,220
13,333	- Bequest		-
8,885	Fundraising & Activities - Note 1		9,366
678	Interest Received		695
210	Membership		290
3,005	Sale of Cookbooks		2,038
340	Sale of Uniforms		775
26,869	TOTAL RECEIPTS		15,384
	<u>LESS PAYMENTS</u>		
1,265	Audit Fee	1,441	
-	Bursaries & Sponsorships	1,000	
1,000	Contributions - Camp Fees	1,000	
-	- Charters Towers ICPA	1,000	
8,868	Fundraising & Activities - Note 1	7,849	
741	Gifts, Presentations & Flowers	545	
2,200	Honorarium - Cookbook Coordinator	2,200	
2,038	Membership & Insurance	2,069	
32	Postage, Resources & Equipment	390	
2,595	SODEA - Travel Claims	644	
486	Training (Cert 3) & Other School Programs	-	
19,225	TOTAL PAYMENTS		18,138
7,644	OPERATING SURPLUS/(DEFICIT)		(2,754)
8,979	ADD: Unspent SODEA Funds from Previous Year		6,384
16,623			3,630
(6,384)	LESS: Unspent SODEA Funds to Balance Sheet		(5,740)
\$ 10,239	TOTAL SURPLUS/(DEFICIT)		\$ (2,110)
=====			=====

(Refer Attached Audit Report)

**CHARTERS TOWERS SCHOOL OF DISTANCE EDUCATION
PARENTS AND CITIZENS ASSOCIATION**

BALANCE SHEET
AS AT 31 DECEMBER 2018

<u>2017</u>	<u>ACCUMULATED FUNDS</u>	<u>2018</u>
87,720	Opening Balance	62,663
10,239	Add Total Surplus/(Deficit) for the Year	(2,110)
(6,187)	LESS: Cookbook Debtors	-
(22,440)	LESS: Stock on Hand - Cookbooks	-
(6,669)	LESS: Stock on Hand - Uniforms	-
\$ 62,663	CLOSING BALANCE	\$ 60,553
=====		=====
Represented by:-		
 <u>CURRENT ASSETS</u>		
12,396	Westpac - Cheque Account	8,956
32,611	- Cash Reserve Account	32,771
30,880	- Term Deposit	31,406
-	Sundry Debtors - Cookbook Sales - Note 2	-
-	Stock on Hand - Uniforms - Note 2	-
-	- Cookbooks - Note 2	-
75,887	TOTAL ASSETS	73,133
 <u>LESS CURRENT LIABILITIES</u>		
6,384	Unspent Funds - SODEA	5,740
6,840	- Subsidy (Cert 3 Training)	6,840
13,224	TOTAL LIABILITIES	12,580
\$ 62,663	EXCESS OF ASSETS OVER LIABILITIES	\$ 60,553
=====		=====

Note 2 - The closing balance of Cookbook Debtors was \$5,295 – most of which are very old outstanding amounts. The closing balance of Uniform Stock on Hand was \$5,830 and Cookbooks Stock on Hand was \$21,631.

(Refer Attached Audit Report)

**CHARTERS TOWERS SCHOOL OF DISTANCE EDUCATION
PARENTS & CITIZENS ASSOCIATION**

**NOTE 1 - FUNDRAISING & ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2018**

<u>ACTIVITY</u>	<u>RECEIPTS</u>	<u>PAYMENTS</u>
Meet & Greet	684	896
Mango Sales	910	600
Book Fairs	2,469	2,424
Sports Day	2,349	1,777
Awards Night	2,954	2,051
Other	-	100
TOTAL	\$ 9,366	\$ 7,849
	=====	=====

(Refer Attached Audit Report)

INDEPENDENT AUDIT REPORT

Charters Towers School of Distance Education - Parents and Citizens Association

Report on the Audit of the Financial Report

Qualified Opinion

We have audited the accompanying financial report, being a special purpose financial report of Charters Towers School of Distance Education - Parents and Citizens Association (the "Association"), which comprises the balance sheet as at 31 December 2018, statement of receipts and payments for the year then ended, notes to the financial statements, including a summary of significant accounting policies, and the statement by officers of the Association.

In our opinion,

- (a) except for the effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial report of the Association for the year ended 31 December 2018 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 the financial reporting requirements of the *Education (General Provisions) Act 2006*;
- (b) the attached financial statements of the Parents and Citizens' Association Fund established under the *Education (General Provisions) Act 2006* are in agreement with the accounts and are in the required form; and
- (c) the prescribed requirements in respect of the keeping of accounts by the association have been complied with, in all material respects.

Basis for Qualified Opinion

Cash receipts are a significant source of revenue for the Association and are accounted for on a cash basis. The Association has determined that it is impractical to establish controls over the collection of cash receipts prior to entry into its financial records. Accordingly, as the evidence available to us regarding cash receipts was limited, our audit procedures with respect to cash receipts had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion whether cash receipts of the Association recorded is complete.

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described as 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 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 qualified opinion.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial report, which describes the basis of accounting. The financial report is prepared to assist the Association in complying with the financial reporting requirements of its Constitution. As a result the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Those Charged with Governance for the Financial Report

The officers of the Association are responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of its Constitution and for such internal control as they

determine is 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, the officers of the Association are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless they either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Association's 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:

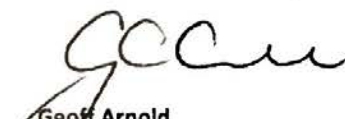
- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a 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.
- 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 the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the officers of the Association.
- Conclude on the appropriateness of the use by the officers of the Association 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 the 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 the company to cease to continue as a going concern.
- 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 officers of the Association 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.

Report on Other Legal and Regulatory Requirements

In accordance with the requirements of section 47 of the *Education (General Provisions) Regulation 2017*, we are required

Moore Stephens - Audit (Qld & Northern NSW)



Geoff Arnold
Director
14 February 2019

MOORE STEPHENS

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Biloela QLD 4715

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14 February 2019

The Treasurer
Charters Towers School of Distance Education - Parents and Citizens Association
PO Box 685
CHARTERS TOWERS QLD 4820

Dear Mrs Broad

AUDIT – YEAR ENDED 31 DECEMBER 2018

We have completed the audit of the financial report for Charters Towers School of Distance Education - Parents and Citizens Association for the year ended 31 December 2018.

Outstanding Matters and Audit Report

There are no material matters outstanding and we have issued an unmodified audit report.

Key Accounting and Audit Issues

In accordance with our normal practice, we would like to make the following comments which came to our attention during our audit. The Appendix sets out other matters we are required to report to you.

1. The association recorded a total deficit of \$2,110 for the year compared with a surplus of \$10,239 in 2017. This result is mainly attributable to a decrease of \$11,485 in total income. The association's expenses and activities were relatively similar for both years.
2. The Certificate 3 training subsidy remains an unspent liability of \$6,840 along with SODEA balance of funds of \$5,740.
3. Stock on hand of cookbooks and uniforms were valued at a cost of \$21,631 and \$5,830 respectively and noted in the balance sheet. Cookbook debtors were \$5,295 most of which are very old outstanding balances and also noted in the balance sheet.
4. We found the financial transactions (mainly receipts) recorded in the Phoenix accounting program difficult to reconcile with the bank statement. The category review by cash, included many duplicated receipts which required us to spend extra time agreeing entries to the bank statements. We recommend the incoming Treasurer discuss these issues with us to ensure the entries are recorded correctly for the coming year.

Internal control

You will appreciate that our audit procedures are designed primarily to enable us to form an opinion on the financial statements as a whole. To form our opinion we obtain reasonable assurance that the accounting records are reliable and an adequate basis for the preparation of the financial report by the testing of transactions on a sample basis. As such, our audit may not necessarily bring to light at each audit all the weaknesses in the systems, which only a more detailed examination would reveal, or consider all systems and operating procedures.

Independence

We confirm that in respect of the audit of the financial report for the year ended 31 December 2018, we have maintained our independence in accordance with requirements and provisions of Accounting Professional and Ethical Standard 110 *Code of Ethics for Professional Accountants*.

MOORE STEPHENS

Conclusion

We would like to thank the committee for assistance provided to us during the audit and wish the association a successful year ahead.

Should you have any queries regarding these or any other matters, please do not hesitate to contact our office.

Yours faithfully

Moore Stephens – Audit (Qld & Northern NSW)

A handwritten signature in black ink, appearing to read 'Geoff Arnold', is written over the printed name and title.

Geoff Arnold
Director

Appendix - Other matters

We are required to report to you certain matters that are not otherwise detailed in this report.

Matters for MS to consider	How the matters were addressed
Material misstatements	We did not note any material misstatements during our audit.
Material uncertainties and going concern	We did not note any matters or circumstances during our audit that would suggest any material uncertainties or going concern issues.
Significant difficulties	No significant difficulties were encountered during the audit
Other matters significant to the oversight of the financial reporting process	No other significant matters in relation to the financial reporting process were noted during the audit.
Compliance with laws and regulations	We have not identified any instances of non-compliance with laws and regulations that may have a material effect on the financial statements.
Fraud and illegal acts	We have made enquiries regarding: • knowledge of any fraud or suspected fraud affecting the entity involving management, employees who have significant roles in internal control; or others where the fraud could have a material effect on the financial report • knowledge of any allegations of fraud, or suspected fraud, affecting the financial information. We did not become aware of any fraud or illegal acts during our audit.
Matters significant to related parties	No matters significant to related parties were noted during the audit.