**P&C Association Dissolution Checklist**

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| **Name of P&C Association:** |  |
| **Address:** |  |
| **Date of dissolution:** |  |

This P&C Association Dissolution Checklist provides guidance on the key steps and activities for dissolving a P&C Association. The Checklist provides assurance to the Principal and school supervisor in the relevant regional office that the process of P&C dissolution is adequate and adheres to relevant legislative and policy requirements.

An association may be dissolved through one of the following reasons:

* If the school for which the P&C Association was formed is closed (section 122 of the [*Education (General Provisions) Act 2006*](https://www.legislation.qld.gov.au/view/html/inforce/current/act-2006-039))
* If the number of members of the association is 2 or less (section 122 of the [*Education (General Provisions) Act 2006*](https://www.legislation.qld.gov.au/view/html/inforce/current/act-2006-039)*)*
* If the question of dissolution is put and resolved in the affirmative on a three-fourths (75%) majority vote of its members present and entitled to a vote at a special meeting called (section 49 of the [*Education (General Provisions) Regulation 2017*](https://www.legislation.qld.gov.au/view/html/inforce/current/sl-2017-0161)).

When a decision is made to dissolve a P&C Association, the P&C has to follow certain processes to ensure an orderly dissolution of its operation. P&C Association that is being dissolved will be responsible for completing this Checklist.

The president of the P&C Association and the school principal will be responsible for the authorisation of this Checklist.

The Checklist is structured so that:

* A “Yes” answer indicates specific action item is completed
* A “No” answer requires further information to be provided in the comments fields as to why the P&C Association has answered “No” to this question
* A “N/A” answer indicates that it is not relevant to the P&C Association and will require an explanation in the comments area as to why the school has chosen this answer
* Additional information can be added to the “Comments” field to support the reason for the action.

If you have any questions or concerns regarding the dissolution process and/or action items, please contact Financial Business Policy – FinancialPolicy.Finance@qed.qld.gov.au.

| **Action Items** | **YES** | **NO** | **N/A** | **Comments** |
| --- | --- | --- | --- | --- |
| **Reason for Dissolution**  |
| The Association was dissolved due to School closure | [ ]  | [ ]  | [ ]  |  |
| The Association was dissolved due to the number of members of the Association being two or less | [ ]  | [ ]  | [ ]  |  |
| The Association was dissolved due to the question of dissolution being put and resolved in the affirmative on a three-fourths (75%) majority vote of its members present and entitled to vote at a special meeting of the Association called to consider the question. | [ ]  | [ ]  | [ ]  |  |
| Maintain meeting minutes about the decision to dissolve the P&C Association. | [ ]  | [ ]  | [ ]  |  |
| P&C Association in collaboration with the Principal are to set an official closing date for the P&C. | [ ]  | [ ]  | [ ]  |  |
| **Communication on Dissolution**  |
| Notify the principal and the school supervisor in the relevant regional office in writing about the decision to dissolve the P&C Association including any additional information as the principal determines relevant. | [ ]  | [ ]  | [ ]  |  |
| Notify P&Cs Qld in writing about the decision to dissolve the P&C Association. | [ ]  | [ ]  | [ ]  |  |
| Notify students, parents/guardians and all other stakeholders (i.e. P&C employees, suppliers/ contractors, creditors, debtors and lenders where applicable) in writing about the decision to dissolve the P&C Association and provide information about the timelines and dissolution processes.  | [ ]  | [ ]  | [ ]  |  |
| Work with the school to host an information session to answer questions from the school community about the P&C dissolution process.  | [ ]  | [ ]  | [ ]  |  |
| Take appropriate action to terminate any social media accounts opened under the name of the P&C Association. | [ ]  | [ ]  | [ ]  |  |
| Complete and submit this checklist to the principal and school supervisor in the relevant regional office for record. | [ ]  | [ ]  | [ ]  |  |
| **Fundraising and Commercial Activities** |
| Ensure there is no new fundraising except for those events that have been approved and completed prior to dissolution of the P&C. | [ ]  | [ ]  | [ ]  |  |
| Discuss and work with the principal to work out a plan to either terminate commercial activities or hand operations over to the school (not applicable for Outside School Hours Care Services) or an external service provider.  | [ ]  | [ ]  | [ ]  |  |
| Seek instructions from the school supervisor in the relevant regional office, as directed by the Minister, on how to deal with assets and property in the name of the P&C.  | [ ]  | [ ]  | [ ]  |  |
| Work with the school and the department’s Infrastructure Services team to create a plan for the P&C to vacate the property. Provide a copy of the plan to the principal and school supervisor in the relevant regional office for noting.  | [ ]  | [ ]  | [ ]  |  |
| Cease ordering of new stocks immediately after the P&C has decided to dissolve. | [ ]  | [ ]  | [ ]  |  |
| Conduct a full stocktake of all assets and inventories for the P&C Association.  | [ ]  | [ ]  | [ ]  |  |
| Provide the full stocktake report to the principal and school supervisor in the relevant regional office for noting.  | [ ]  | [ ]  | [ ]  |  |
| Terminate all contracts and agreements – ensure contracts and services necessary for the commercial activities remain active until the date of dissolution.  | [ ]  | [ ]  | [ ]  |  |
| Terminate insurance policy and/or utility services (if applicable) – maintain insurance cover and/or utility service through the dissolution to cover the time period required for all necessary dissolution procedures to be taken.  | [ ]  | [ ]  | [ ]  |  |
| Terminate all commercial activities on or prior to the date of dissolution.  | [ ]  | [ ]  | [ ]  |  |
| Clean and vacate premises and return all keys to the school. | [ ]  | [ ]  | [ ]  |  |
| **Finance and Tax Related Matters** |
| Ensure all expenditure incurred by the P&C Association is still within the normal financial procedures in accordance with the P&C Accounting Manual prior to the date of dissolution. | [ ]  | [ ]  | [ ]  |  |
| Finalise all outstanding transactions including payment of accounts and follow up any unpresented cheques.  | [ ]  | [ ]  | [ ]  |  |
| Ensure all account payments are finalised. | [ ]  | [ ]  | [ ]  |  |
| Ensure all employee wages are paid in full. | [ ]  | [ ]  | [ ]  |  |
| Close all sub-committee accounts and arrange the balance of funds to be transferred to the main P&C Association account.  | [ ]  | [ ]  | [ ]  |  |
| Transfer the balance of the debit card account to the main P&C account, cancel the debit card account and destroy the debit card. | [ ]  | [ ]  | [ ]  |  |
| If the P&C Association has a deductible gift recipient fund, seek instruction from the school supervisor in the relevant regional office to transfer any surplus asset of the gift fund to the school building fund or another P&C Association to which tax-deductible gifts can be made.  | [ ]  | [ ]  | [ ]  |  |
| Where applicable, review all term deposits of the P&C Association and check maturity dates and penalties for early redemption. | [ ]  | [ ]  | [ ]  |  |
| Disburse any remaining funds of the P&C Association as directed by the Minister, via the school supervisor in the relevant regional office.  | [ ]  | [ ]  | [ ]  |  |
| Prepare reconciliation for all imprest accounts (petty cash, floats) and close and revert their balances to the main P&C Association account.  | [ ]  | [ ]  | [ ]  |  |
| Prepare reconciliation for the P&C debit card account.  | [ ]  | [ ]  | [ ]  |  |
| Complete financial reporting, including bank reconciliation, for the P&C’s sub-committee accounts and the main account.  | [ ]  | [ ]  | [ ]  |  |
| [ ] [ ] [ ] [ ] [ ] [ ] Prepare and lodge final Business Activity Statement (BAS) if the Association is registered for GST. | [ ]  | [ ]  | [ ]  |  |
| Notify ATO about the wind up of the fund and its deductible gift recipient status.  | [ ]  | [ ]  | [ ]  |  |
| Deregister GST and ABN registrations; notify the ATO of the dissolution of the Association. | [ ]  | [ ]  | [ ]  |  |
| Revoke P&C bank account signatories and close the P&C main bank account on the date of dissolution. | [ ]  | [ ]  | [ ]  |  |
| Destroy all unused cheque stationery, receipt books etc. and complete a list of the documents destroyed signed by two witnesses to the destruction. | [ ]  | [ ]  | [ ]  |  |
| Organise the P&C’s financial statements to be audited by an eligible auditor. | [ ]  | [ ]  | [ ]  |  |
| Provide a copy of the audited P&C Association financial statements to the principal and school supervisor in the relevant regional office for record. | [ ]  | [ ]  | [ ]  |  |
| Ensure all official P&C records, including financial records, are organised, closed and handed over to the school for secure storage. | [ ]  | [ ]  | [ ]  |  |

We declare that all action items of the P&C Association Dissolution Checklist have been completed and the Association is now officially dissolved.

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| **School and P&C president to sign off the checklist:** |
| **Principal Name:** |  | **Date signed:** |  |
| **P&C President Name:** |  | **Date signed:** |  |