



# RPCS

REGENTS PARK  
CHRISTIAN SCHOOL

A K - 12 Christ Centred Learning Community  
A Ministry of Heartbeat Church  
Principal: Mr Les Barnard

8 February 2024

Review Panel  
Section 83C of Education Act 1990

Email: [section83review@nesa.nsw.edu.au](mailto:section83review@nesa.nsw.edu.au)

## **Re: Review of Section 83C of the Education Act 1990 (NSW)**

Thank you for the opportunity to provide feedback in relation to Section 83C as part of its review.

Regents Park Christian School is located in Regents Park (a suburb of Sydney) and is a registered Non-Government School in NSW with approximately 740 students in Kindergarten to Year 12. The school takes very seriously its commitments to good governance and management, as well as being accountable for the funds under its stewardship, no matter the source, Commonwealth Government, State Government, School Fees or donations.

We have significant concerns in relation to s.83C and its administration as it currently operates. Our main concerns are as follows:

1. The school already has significant reporting and accounting obligations in relation to the management of its finances, including; Australian Charities and Not For Profits Commission (ACNC), Australian Taxation Office, Commonwealth Department of Education, independent external auditors, the school's bank, moral owners, school parents and its own internal control measures. The imposition of the requirements of s.83C is another layer of bureaucracy on school management.
2. We are aware that s.83C audits have grown significantly beyond their original scope and well beyond the original intent of the legislation. The nature of these audits has become very invasive and we are aware of situations where they have bordered on vindictive against specific independent schools.
3. The administration of s.83C is currently undertaken by officers of the NSW Department of Education who have little-to-no understanding of real world corporate governance, financial management or Independent School operations more broadly. If there is to be any oversight of school financial management this needs to be undertaken by an independent body who

actually understands the nature, complexity, context and variety of independent school operations.

4. There is no sense of materiality or reasonableness being applied to school finances and s.83C audits. School financial management is already governed by accounting standards and related regulations that deal with materiality and reasonableness. Any future regulation needs to include these factors within its scope as well as risk management principles.
5. The supporting guidance around s.83C needs to be streamlined and simplified. The fact that there are quite a number of guidance documents and explanatory materials in relation to a single section of the Act provides prima facie proof that s.83C is inherently flawed in how it was drafted and what it is trying to achieve. This issue points to the difficulty in administering control and accountability in the sector at an operational level due its complexity and diversity. We recommend that the overall purpose of s.83C be reviewed and the guidance be simplified and streamlined on a principle-based approach, rather than attempting to cover every specific operating issue.
6. The current scope of s.83C includes accountability to government for all types of income a school receives, not just government grants. We believe a school should only be accountable to government for funds it receives from government. Private income should not be included in this accountability measure – the school is already accountable through other means for the use of these funds, including to parents.

If we can provide further assistance in this important review, please do not hesitate to contact us.

We look forward to amendments to s.83C as well as its associated regulations, guidance and administration.

Yours Faithfully,

Mr. Mark Napper  
Board Chair

Mr. Les Barnard  
Principal