## **BUSINESS PROCEDURES**



#### **Island Catholic Schools**

# CONSOLIDATED FINANCIAL STATEMENTS

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### Rationale

The Catholic Independent Schools, Diocese of Victoria is registered as a society under the Societies Act (1957) and is required to submit an annual report to the Registrar. This report must include a copy of the financial statements.

### **Policy**

Audited financial statements shall be consolidated and the consolidated statement presented at the annual general meeting of the Society.

Reference:	Approved
	Date Approved:
Cross-reference:	Date(s) Revised: September 2001