



How to be a great Foróige Treasurer

Congratulations on being elected as a Foróige Treasurer

Being a treasurer can be a huge learning experience, developing your life and employability skills. This book will tell you what you need to know, but training and experience are the best teachers so please do attend “Officer Training” as provided by the District Council or Staff.

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A Treasurer needs to have:

Foróige accounts template or an accounts book
Cheque book and pen
This Guide to being a Treasurer
Receipt book
Folder to keep receipts and notes
Cash box for money coming in and to provide change

The Treasurer and the Committee

As Treasurer, you are part of the Club Committee which consists of the Club Leader, Chairperson, Secretary, Treasurer, Communications Officer and up to two other members. Each officer has specific duties to perform: Yours are in this guide.

The Committee is responsible for planning and running the weekly club meeting and getting tasks needed for the day to day management of the club carried out on behalf of the members.



The Committee Meeting

The committee meets separately from the club either before the main meeting or on a different night, to plan the next meeting including drawing up the agenda. The Club Leader or her/ his nominee must attend.

The Committee can use the meeting to discuss problems or difficulties in the club, to consider the needs of particular members and to plan for all the members to be involved in discussions and decisions during the club meeting.

The Treasurer should be able to update the committee on the financial state of the club.

Every Club Officer...

- ➡ Asks for help when needed, from a leader or someone who has done the role before
- ➡ Attends the club each week
- ➡ Has with her/him everything s/he needs for the role
- ➡ Takes an active part in committee meetings
- ➡ Supports the other committee members
- ➡ Acts as a good example to other club members

The Role of a Foróige Treasurer

It's a big job! The treasurer oversees the finances (money received and spent) of the club. The role is divided between the elected Committee Treasurer and the Adult Treasurer chosen by the leaders.

The following table shows what each generally does. This is based on various legal matters that indicate that some tasks can only be done by someone aged 18 years or older.



Role of Treasurer	The Committee Treasurer	The Adult Treasurer
Help draw up agenda with the committee	✓	
Keep proper accounts of money in and out	✓	
Inform club of financial situation	✓	
Pay bills with club agreement. Both have a role.	✓	✓
Collect fees such as weekly subs, trip deposits etc.	✓	
Collect affiliation fees		✓
Write cheques (but not sign)	✓	
Issue receipts for money received	✓	
Leading role in fundraising ideas and planning	✓	
Present Financial report to club AGM	✓	
Open bank /other account with club agreement		✓
Sign cheques – at least 2 signatures		✓
Sign grant forms		✓
Where the club has a debit card the adult holds it		✓
Do CRA online report		✓
Lodge money (either can do)	✓	✓
Adult receives bank statements and show committee treasurer so he or she can use them in club reports		✓
Keep copies of invoices and receipts	✓	✓
Help the committee treasurer learn the role and mentor them through the year		✓

The Club Account

Opening a club account is usually an adult task. Your group can decide which one best suits your needs. We recommend a bank or credit union, as these allow electronic banking which is required to get a youth club grant from the ETB.

1. BANK ACCOUNT

There are two main types of bank account:-

Current Account

This account has a cheque book and some may have a debit card. It allows you to pay bills straight away and also provides you with an accurate way of checking what money has been spent. There may be a charge for using cheques. All clubs and District Councils need a Current Account.

Deposit Account

To operate this account the club is given a Deposit Book or it can be set up online. To withdraw money you must go to the bank or transfer to your current account online. The club may get interest on this account.

2. CREDIT UNION ACCOUNT

The Credit Union's opening hours vary, check with your local. Ask if you can make and receive Electronic Funds Transfers (EFT) and have a cheque book. Some grant givers may not be able to lodge to credit union accounts.

3. POST OFFICE ACCOUNT

Most post offices also offer banking with the major banks, allowing you to lodge money to a bank there or pay bills. Please talk to your local post office for details of what is available and opening times.

Important things to remember

Accounts should be in the name of the club or District.

Lodge all money you receive.

Keep a record of all money you receive and pay out.

Keep all receipts.

It is the club's money – not any individual's.

Incoming Cash

All incoming money – that is money received by the club – should be lodged into the club's account. Any money paid electronically to the club account should be written into the accounts and a receipt given for it.

Your duties here are to:-

1. Write full details of all incoming money into the **Income Sheet or online accounts record** before the money is lodged into the club's account.
2. Give a written receipt to each person who gives money to the club. This doesn't apply to weekly door payments from members or similar payments.

Making Payments

Receipts or invoices should be collected for each payment. A **receipt** is proof of payment. It may be handwritten by the person you paid or it may be printed by a cash register in a shop. An **invoice** is a request for payment sent to you by a supplier after goods and services have been received.

Full details of each payment made should be written into the **expenditure sheet or Foróige online record**. The club meeting should normally approve payments. Payments should relate to planned club activities, decided on by the club members.

Cheque Payments:

- All Cheques should be written by the Committee Treasurer before two of the adults who have been approved by the bank sign them.
- No blank cheques (no amount or payee filled in) should be signed.
- The details of each cheques should be written on the cheque stub where you can write in the date, person to whom cheque was payable, item for payment and balance in account.

Online or debit card payments

- Ask for and keep receipts for all online payments, even contactless payments.
- As with cheques, online or card payments must be authorised by two people.
- A club should not have a credit card.
- Do not share the pin number or password beyond the authorised people.



Income and Expenditure Exercise

Tick which of the following is income, expenditure or possibly both.

	Income	Expenditure	Both
1/11 Opening Balance €86.30			
6/11 €2 per night per member €40.00			
15/11 Affiliation fees €940.00			
25/11 Murphy's Bus Hire €600.00			
11/11 Foróige Hoodies €400.00			
28/11 Bake Sale €833.20			
12/11 Youth Club Grant €600.00			
12/11 Stamps €40.00			
26/11 Sympathy card €3.00			
19/11 Volunteer Conference €160.00			
4/11/ One month hall rent €120.00			
8/11 Biscuits for TAB time €20.00			
15/ 11 Club shop supplies €28.50			
28 / 11 Club shop sales €35.40			

A note on Petty Cash


Petty Cash is a small amount of money kept by the Secretary to pay for small items such as stamps, envelopes, paper etc.

Your duties here are to:-

1. Make sure that receipts have been kept for all payments made.
2. Give the Secretary money for Petty Cash when necessary.

Club Accounts using the online Template

This google sheet does the calculations for you. A summary of the current balance appears at the top of the page, as well as at the last entry. With the Google Sheets App, you can even use this on a smart phone or tablet while at the club or a committee meeting. If preferred the club can use a simple accounts book to record the same headings as on the template below, date, description, income or expenditure amount, running total.

	A	B	C	D	E	F	G
1		Club Year	2017-2018				
2		Club Name	Test Club	Total Income	€ 3,180.00		
3		Club Number	1234	Total Expenditure	€ 2,940.00		
4		Club Treasurer	John Smith	Balance	€ 240.00		
5							
6	One item per line, do not record income and expenditure on the same line!						
7	Date	Receipt/Invoice Ref.	Detail	Income	Expenditure	Balance	Type of Transaction
8	01/09/2017			€ 1,000.00		€1,000.00	Income: Opening Balance- surplus
9	30/09/2017			€ 2,000.00		€3,000.00	Income: Fees- Weekly Subscriptions
10	01/10/2017				€ 20.00	€2,980.00	Expenditure: Attendance Fees- Officer Training
11	02/10/2017		Partial payment, more due later in year	€ 30.00		€3,010.00	Income: Grant- ETB
12	03/11/2017				€ 50.00	€2,960.00	Expenditure: Attendance Fees- Regional Conference
13	02/12/2017				€ 300.00	€2,660.00	Expenditure: Attendance Fees- Officer Training
14	31/12/2017	FoodCompany #233			€ 20.00	€2,640.00	Expenditure: Food and Drink
15	05/02/2018	Champion Sports #123			€ 100.00	€2,540.00	Expenditure: Club Equipment
16	03/03/2018		Hoodies and T-Shirts	€ 100.00		€2,640.00	Income: Foróige Branded items- fees
17	01/04/2018	ONeill #232	Hoodies and T-Shirts		€ 100.00	€2,540.00	Expenditure: Foróige Branded items- purchase
18	05/06/2018		Shake a bucket challenge for Concern	€ 50.00		€2,590.00	Income: Funds raised for other charities
19	06/06/2018				€ 2,000.00	€590.00	Expenditure: Payment to Foróige Affiliation
20	09/06/2018	Concern #432	Shake a bucket challenge for Concern		€ 50.00	€540.00	Expenditure: Funds given to Other Charities
21	10/06/2018				€ 300.00	€240.00	Expenditure: Rent of Premises
22							

Calculating the end of year accounts

Using a “Pivot Table”, the “Type of Transaction” column will very quickly give you the information you need for your club grant application and Treasurers annual report. Here is a sample based on the accounts above, which you can use as is, or to fill in the form on page 13.

	A	B	C	D
1	Club Income and Expenditure for the Year			
2		SUM of Income	SUM of Expenditure	
3	Expenditure: Attendance Fees- Officer Training	€ -	€ 320.00	
4	Expenditure: Attendance Fees- Regional Confer	€ -	€ 50.00	
5	Expenditure: Club Equipment	€ -	€ 100.00	
6	Expenditure: Food and Drink	€ -	€ 20.00	
7	Expenditure: Foróige Branded items- purchase	€ -	€ 100.00	
8	Expenditure: Funds given to Other Charities	€ -	€ 50.00	
9	Expenditure: Payment to Foróige Affiliation	€ -	€ 2,000.00	
10	Expenditure: Rent of Premises	€ -	€ 300.00	
11	Income: Fees- Weekly Subscriptions	€ 2,000.00	€ -	
12	Income: Foróige Branded items- fees	€ 100.00	€ -	
13	Income: Funds raised for other charities	€ 50.00	€ -	
14	Income: Grant- ETB	€ 30.00	€ -	
15	Income: Opening Balance- surplus	€ 1,000.00	€ -	
16	Grand Total	€ 3,180.00	€ 2,940.00	
17				
18				
19				

Reconciling Bank Statements

1 Mr John Smith
5 Any Road
Randomford
Anytown
Y238 5XY

2 Account name: Mr John Smith
Sort code: 55-66-77
Account number: 99999977
Your current account statement:
1 February to 1 March 2011
Page 1 of 1

3 Your account summary
Balance at 1 February: £312.34
Total money in: £300.00
Total money out: £345.02
Balance at 1 March: £267.32

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Date	Description	Money out	Money in	Balance
	Balance brought forward			312.34
1 February	Card payment - High St Petrol Station	24.00		287.34
	Cheque debt - Green Mobile Phone Bill	20.00		267.34
3 February	Cash withdrawal - YourDash, Anytown High Street, Ireland	30.00		237.34
5 February	17.35 St. Ann's Cheque 00008	22.95		214.39
11 February	BACS - Kiosks, ref J25-205		300.00	514.39
16 February	Standing order - Rent to J Jones Cash withdrawal - RoadBank, Randomford, Ireland 08.52 14 Feb	300.00		214.39
17 February	Card Payment - High St Petrol Station	40.00		174.39
	Cheque debt - Home Insurance	23.00		151.39
19 February	Online transfer to A/C 118932, Sort 01-62-10 ref. Mum	34.14		117.25
21 February	Card payment - QuicksGills	15.00		102.25
24 February	Balance carried forward			102.25
26 February	Card payment - QuicksGills	25.00		77.25
1 March	Interest 29 Jan A/C 99999977		92.00	169.25
	Charges 29 Jan A/C 99999977	25.00		144.25
	Balance carried forward			144.25

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Sample bank statement. 1 = Address; 2 = Account number and date of statement; 3 = Summary of account; 4 = Transactions for the month; 5 = Running balance of account; 6 = Balance carried forward to next month.

Bank statements are sent by post or email to one of the leaders, usually once a month. When it arrives, the Adult Treasurer and Committee Treasurer can do the following steps to find out how much money the club has. DCs can do similar.

First, write down the Balance to be carried forward to next month; Point 6 in the image.

Second list all of the lodgements that you made in the period of the statement or since, that do not appear on the statement. The bank should have given the person who deposited the money a receipt to keep. Total the amount lodged.

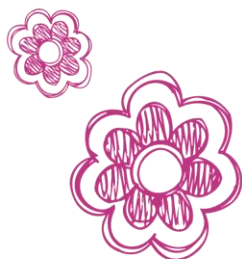
Third, list all the withdrawals for the same period— cheques written but not yet cashed, ATM, and other withdrawals — that do not appear on the bank statement. To know which cheques are cashed or not, look at the cheque numbers listed on the

statement and compare with the stubs in your cheque book. Total this figure.

After you have added in the lodgements and subtracted the withdrawals, this is the amount of money the club actually has now.

Remember: Your statement may not include all of your transactions during the month. Some transactions may not have been processed, or cleared, by the bank after the statement period closed. Missing transactions should appear on your next statement.

Keep the bank statements for the whole year in case you need to check back on anything.



Fundraising

One of the Club Treasurer's duties is to suggest ideas for fundraising. As a general principle clubs should try to have fundraising activities, which benefit the members and those who contribute money.

Here are some ideas. Get the members to make suggestions at the meeting. The club should evaluate each to compare the work involved versus the potential earnings before deciding on which to do. Ensure it is covered by Foróige's insurance. See volunteer portal.

Jumble sale	Card Drive	Sell club crafts
Sale of work / Auction	Ceili	Coffee morning
Organise a local art, poetry, or other such competition.	Carol Singing	Big Breakfast
Cake sale	Odd Jobs	Table Quiz
Golden goal (selling minutes of an important match). The person who buys the minute in which the first goal is scored wins a prize.	Community Newsletter	Raffle

About Garda Permits

When is a permit required?

(a) Collecting in public places such as streets, (b) Seeking donations by collecting house to house or (c) Collecting outside a church grounds

When is a permit not needed?

(a) Collecting inside the grounds of a Church or other place of worship (NB You will need permission from the priest) (b) Placing counter top collection units in shops and pubs, (c) Doing a bag pack in a supermarket

How to apply for a permit?

An application needs to be made to the Chief Superintendent of the local Garda Division office. This might not be the local Garda Station.

Care of Coin Collections

- Always used sealed containers so no one can take out money
- Containers should counted going out, numbered and signed for
- Containers should be counted on return
- Containers should be opened and counted by at least 2 people

A Budget for an event

You can copy this page or use the template budget which can be downloaded from the volunteer portal.

What are we doing?			
Why are we doing it?			
When will it start?			
When will it end?			
<p>What are all the costs we could have e.g. buses, food, entry tickets, paint, decorations, invitations, stamps, sound system, paying the band, trainer/ Facilitator/coach (must be Garda vetted through Foróige) posters, crafts materials, Foróige items etc. These go in the first column.</p> <p>Consider how much income if any, we will we need to meet the costs or have a surplus. Where will this come from? The sources go in the third column.</p>			
Description of expenditure	Amount it may cost	Sources of income	Amount known, expected or targeted
Total expected costs		Total expected income	
Likely deficit or surplus			

The Treasurers Report

Your report will usually be short. Write it out in advance. The adult and committee treasurers should do this together, but the committee treasurer delivers it. It can sometimes be in three parts. You can copy this page to use again if you wish.

Part one – the accounts

At the end of last week/ month we had: _____

Last week/ Month we spent; _____

This money was spent on (list the items and amounts here):

Last week/month our income was: _____

We received the following (List amounts received and what they were received for)

The amount of money we now have is: _____

Sometimes you might need to explain that some of this money has to be kept for a particular purpose. E.g. for affiliation or because the club is saving up for a trip.

Part two- other items

Is there anything else you want to say? Possibilities include:

- The need to raise money
- Members to bring their subs or affiliation – you may need to remind them of deadlines
- Upcoming expenditure over €50 you want the club to consider and approve
- Thanking people who helped raise money
- Anything else

Part three – Questions and approval

The Chairperson may ask the members if anyone has any questions on the accounts, so this is the time you would answer them.

The Chairperson may ask for someone in the club to propose and second the accounts. This means that the club has now accepted the report.

_____ **CLUB**

INCOME AND EXPENDITURE ACCOUNT FOR CLUB YEAR ENDING 31st AUGUST: _____

INCOME RECEIVED	Amount €	EXPENDITURE INCURRED		Amount €
Opening balance				
Weekly subs		Affiliation fees to Foróige		
Affiliation fees collected		Regional Conference		
Club Shop Income		Food and drink		
Events and trips payments		Club shop supplies		
		Leader Training and volunteer conference		
Grants received (please list below):		Officer training and other club training		
ETB grant(s)		Light and Heat		
		Club equipment and materials for activities		
		Funds raised for other charities		
Fundraising proceeds and donations received (please list below):		Club phone and post expenses		
		Resource (Tutors/coaches) people costs		
		Leadership for Life costs		
		Special events		
		Transport		
		Rent of club meeting place		
Other income received (please list below):		Other expenditure (please list below):		
(A) Total	€	(B) Total		€
Closing balance	€			
(A) – (B)				

Notes



www.twitter.com/foroige

 Design Studio