

This publication is intended to help small not-for-profit organisations. While the financial resources and skills of personnel will vary enormously, some principles are fundamental to all. Many small organisations have few, if any, paid staff and rely on the work of volunteers.

The handbook therefore has been written to help these small organisations and particularly the person carrying the financial responsibility. It attempts to cover, in broad terms, matters that honorary treasurers need to know about in order to keep their organisations on an even financial keel and out of trouble.

Most not for profit bodies depend on voluntary support to keep them going. Many talented and dedicated people sit on boards and committees and are responsible, on behalf of the community, for their welfare. Without this generous support, thousands of organisations would simply go out of existence.

A Checklist for Treasurers, with reminders of important matters to be considered at least every six months, can be found at the back of this handbook. A standard treasurer's report, providing ideas on format and the kind of information that might be covered in routine reports has also been included.

The handbook assumes that the treasurer has some knowledge of bookkeeping or accounting, and is familiar with contemporary accounting procedures and technologies. For this reason, there is little detail of procedures or examples of how they might be applied. Accounting is a complex discipline, requiring considerable skill and practical application, whether a manual or computer system is used.

An able treasurer understands accounting terms, and is therefore able to explain their meaning to non-financial people, as well as ensuring that adequate systems and procedures are in place to serve the organisation's needs.

Managing any community-based organisation is not a job for the faint-hearted, or for someone wanting a quiet life. The rewards, on the other hand, can be immense, as many long-serving treasurers of community organisations around the world will be only too willing to testify.

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