



**SHORT
GUIDES FOR
AMNESTY
LOCAL GROUPS**

TREASURER

Amnesty International
PROTECT THE HUMAN

A SHORT GUIDE TO BEING A TREASURER

THE ROLE

The treasurer ensures that the group's finances are run properly so that the group can campaign and raise funds effectively. Also, by ensuring that finances are well managed, treasurers play a vital role in deciding how much money local groups can donate to Amnesty International UK. The accumulation of surplus funds from groups is vital and makes a great difference to AIUK's central campaigning work.

QUALITIES NEEDED

- well-organised
- reliable
- numerate
- bookkeeping or accounting expertise certainly helps, but can also be learned

WORKS CLOSELY WITH

The chairperson, secretary and other officers. Outside the group, has contact with the AIUK Supporter Care Team and the Community Fundraising Team.

KEY TASKS

1 Maintaining the group's bank account

This includes ensuring that all group income is banked securely and promptly, that all group payments are made by those authorised to do so by the bank or building society mandate, and reconciling statements with accounting records.

It is entirely up to each group to choose their own bank based on the services offered, charges and a convenient locality. Your group may also want to consider ethical factors when choosing a bank (Amnesty International UK uses the Co-operative Bank because of their ethical stance).

Most high street banks offer special accounts for voluntary associations – some interest bearing and at no cost, provided that a modest positive balance is maintained. The bank may require a letter of authority or other bona fides from AIUK. These can be provided on request. Please note that although AIUK is a voluntary organization, it is not a registered charity so we cannot provide a registered charity number for bank forms.

There should be a list of approved signatories to the bank account including all the group's main officers. For cheques up to a certain level (between £250 and £500 is a good guide), it is acceptable to have just one signature but cheques above that level should require two signatures.

2 Keeping accounting records

These should provide details of all individual items of the group's income and expenditure.

For any income, you should be able to trace back from the bank statement to a paying-in document. Keep a note of what the income is, as well as where it came from, with the paying-in document.

For bank expenditure, you should be able to trace back from the bank statement to a cheque stub that gives the date of the cheque, the payee and the amount. For each cheque you should have a supporting document on file (eg an invoice).

You should also keep a record of petty cash payments showing the date, the amount paid and to whom it was paid.

You will also need to keep an income and expenditure account, either manually or on a spreadsheet. This should record all income and expenditure, giving the date of the transaction, the amount and who the transaction was with. This record should also separate the group's income and expenditure into different headings or columns, to allow you to prepare your accounts and the AIUK annual return.

TIPS

- For example you may want separate expenditure columns for your subscription and donations to AIUK, payments for campaigning materials, costs of fundraising events, administration costs, etc. On the income side, you may need columns for street collections, fundraising events, sponsored activities etc.
- Before holding an event, check the budget. Try to make a profit where possible.

3 Reporting on the group's finances at group meetings

The group needs to know how much it has to spend on campaigning and fundraising work. Group members are also likely to be interested in how successful their fundraising efforts have been. It is common for treasurers to give a brief financial update at some (though not necessarily all) group meetings during the year, and to prepare a more full report after the annual accounts have been prepared.

4 Producing a set of summary accounts at least once a year, for the benefit of the group

Each group divides its income and expenditure into accounting years and produces a simple statement of accounts. This requires each group to have an accounting year-end.

AIUK's year-end is 31 December, and all local groups should follow this system for their financial returns.

5 Completing the Annual Financial Return for Amnesty International UK

Once a year, each group is required to complete a one-page return and send it to Amnesty International UK. The forms are sent out in the Autumn each year and cover the period from 1 January to 31 December, AIUK's financial year. For the financial return form, see the 'My Resources' page of amnesty.org.uk.

The return asks for each group's cash and bank balances at the start and end of the year, and details of the group's income and expenditure during the year.

This return is the most important financial document that groups send to Amnesty International UK. It gives us a nationwide picture of groups' funding and activities. It lets us see what types of fundraising activities work best for groups, so that we can provide advice to groups who ask for it. And it also shows us the total amount of money in group bank accounts across the UK.

Amnesty International UK does not require the Annual Financial Return to be audited (see below), but if your group has arranged for someone to review the accounts, checking the return should form part of that review. If you are not having your accounts reviewed, please send a copy of the year-end bank statement with your return.

6 Ensuring that the group pays its subscription to Amnesty International UK and transferring surplus funds from the group's bank account to AIUK

Each group pays an annual subscription to Amnesty International UK. However, it is normal for a group to accumulate additional funds after fundraising activities. As treasurer, an important part of your role is to decide how much money your group is likely to need for future expenses and how much to donate to Amnesty International UK.

As with your own current account, a healthy position is to keep enough to cover short term expenses, but not to keep too much money in a low interest account unless you have a plan to spend it fairly soon.

Charities are advised that good practice is to keep no more than six months running costs in the bank, which is a useful guideline for local groups. That means that if a group usually spends £400 per year, it would be reasonable to keep £200 in the bank, unless that group have planned and budgeted for a big event.

The money groups send to AIUK is vitally important to campaigning here in the UK and supporting the International movement. So please send your regular contributions to the Supporter Care Team.

The Community Fundraising Team at Amnesty International UK office can also give you advice, support, information and materials in relation to your financial returns and fundraising activities and plans. Contact fundraise@amnesty.org.uk with any queries.

SOME THOUGHTS FROM AN AI GROUP TREASURER

Being treasurer of a local Amnesty group need only be the lightest of tasks. The first thing is to register with the bank as treasurer. It is worth checking which are willing not to impose bank charges on voluntary groups. Whether you are registering as the first treasurer of a new group or following the previous treasurer of an established group, your local bank official will provide you with the registration form for yourself and a co-signee, usually the secretary, to sign. The bank will also advise you what documents to bring in, such as utilities bills in your name, passport etc, as evidence of identity.

Expenditure usually covers items such as postage costs for correspondence to local politicians, rental of a room for meetings or a campaigning event, and materials for campaigning. There are no wages to pay.

Fundraising, of course, is crucial to the work of Amnesty International. Collections are important for raising funds, but also for raising the profile of your group. You can easily build up lists of supporters willing to help with fundraising. Each year, a simple statement of the group's income and expenditure, with bank statements, should be drawn up for the local membership and the headquarters. It is no big deal.

Diana King,
Treasurer of Foyle Group

Amnesty International

We are ordinary people from across the world standing up for humanity and human rights. Our purpose is to protect individuals wherever justice, fairness, freedom and truth are denied.

Worldwide we have more than 2 million members. We are a democratic and independent organisation that follows no political or religious ideology.

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