

ENTRY LEVEL

Cisteoir / Treasurer

VOLUNTEER
DEVELOPMENT
PATHWAY



ULSTER
GAA



Role of Cisteoir

An Cisteoir is responsible for:

- The safe-keeping of the assets & finances of the Club in conjunction with the Chairperson and Secretary.
- Ensuring that the personal property of the Club is protected.
- Organization and management of the Club finances.
- Timely payment of Club fees and bills.
- Prepare the Club Accounts to year end of 31st October.



Role of Cisteoir

Main Duties

- Receive all money on behalf of the Club & lodge to the Club bank accounts.
- Retain possession of the Cheque books for all accounts & prepare Cheques for counter-signature by Chairperson or Secretary.
- Keep accurate records of all income & expenditure.
- Present the annual audited / certified accounts to the AGM.
- Ensure that all receipts are kept.
- Ensure all fees are paid.



Role of Cisteoir

Main Duties continued...

- Ensure that the Club does not fall into unplanned debt.
- Provide a report on all financial matters to the Executive at each meeting and as required on an ad-hoc basis between meetings.
- With the Chairperson and Secretary make important Club decisions between Club Executive Meetings.
- Prepare budgets for the Club and measure performance against budgets.

The Treasurer must not commit the Club to any expenditure without Executive Committee authority.



Financial Management

Income

- Membership fees
- Club Lotto
- Gates
- Fundraisers
- Draw
- Sponsorship
- “Friends of’ subscriptions
- Grants & Gift Aid
- Miscellaneous

Expenditure

- GAA affiliation fees
- Transport.
- Team expenses
- Utilities / overheads
- Pitch / Property maintenance
- Advertising
- Admin expenses
- Miscellaneous



Financial Management - Accounts

Good financial practice in the GAA club:

- Suggested accounts: Current, Loan / Development, Social Club & Euro / Sterling accounts depending on location.
 - Cash holdings should be kept to a minimum for example bar float.
 - When handling cash ensure 2 people are involved for verifying cash totals.
 - All Club financial business should be carried out through the Club bank accounts only.
 - All cash should be lodged to the Club accounts at the earliest opportunity.
- DON'T BRING MONEY HOME.**



Financial Management

Good financial practice in the GAA club:

- The Treasurer should hold all Cheque books for the Club.
- The Chair, Secretary & Treasurer should be the signatories to all Club accounts.
- Only the Chair, Secretary & Treasurer are to sign Cheques.
- Cheques should never be signed in advance by any officer.
- A purchase order system should be in place.
- All expenditure over £100/ €100 (or another agreed figure) should require a Purchase Order Number from the Club Treasurer
- **NEVER BRING MONEY HOME!**



Financial Management

- Take control of **all** club bank accounts
- Responsible for minimising financial risk to the club, this includes areas covered by insurance and injury scheme
- Never accept cash from any source in return for a club cheque.
- Cash Payments can/will eventually lead to accusations of malpractice.



CASC Structured Giving

- CASCs – Community Amateur Sports Clubs – 3 basic principles:
- 1. The donor makes a voluntary donation to the Club.
- 2. The donor must be a UK taxpayer to avail of Gift Aid.
- 3. There can be no “benefit” to the donor.
- Structured giving as “Friends Of” scheme.
- Monthly in-flow of revenue to the Club.
- Ring-fenced for development if required.
- Annual Gift Aid claim will help cash-flow.
- Rates relief available for CASC’s.



Insurance

Public Liability Policy

- Covers employers liability, also volunteers are seen under the law as employees so club has a 'employer' duty of care.

Property Insurance Policy

- Covers all vested property held in Trust for the Club, by the Trustees.
- Any property owned by the Club which is not vested is not covered by the global GAA policy.
- Risk Assessments should be carried out as best practise.
- Hirers MUST have their own insurance
- & indemnify the GAA.



Player's Injury Scheme

GAA Injury Benefit Scheme:

- All injury claims MUST be notified within 60 days of the incident.
- Failure to comply will result in the claim being denied.
- The Club insurance officer should use the on-line system to notify the Insurers of the potential claim.
- It is the Injured parties responsibility to submit all required information as required. Failure to do so will result in the claim being delayed or denied.
- This scheme is for injuries which happen during organised GAA Training sessions & games.
- A new tiered system based on claims history will be introduced this year



Borrowing at Club Level

GAA Clubs incurring borrowings must:

- Have recorded written permission from the appropriate unit to undertake the project which necessitates the borrowing. This permission is subject to the following limits:
- The Club can borrow up to € / £ 10,000 on it's own authority.
- Borrowings up to €75,000 / £52,500 require County Committee approval.
- Borrowings up to €150,000 / £ 105,500 require Provincial Council approval & recommendation by County to Province.
- Above €150,000 / £105,500 requires Central Council approval
- Borrowings are cumulative, from all sources.



Fundraising

Traditional Fundraising Methods:

- Membership Fees
- Gates
- Lotto
- Events
- Draws
- Sponsorship
- Grants
- Structured Giving CASC / Section 235 Relief



Fundraising

Planned Giving at Club Level:

The basic principle is very simple: you ask people who have the welfare of the GAA in your Club area at heart to commit to paying a set amount to the Club.

- Signing up to such a scheme doesn't suit everybody ...
- Should not be seen as competing with weekly Lotto.
- Many people sign up because it's the only way they can make a real contribution to the Club.
- Direct Debits make the process easier for everyone.
- Can be linked to Development plan.




Fundraising

Keep in touch with members:

- How much they have contributed
- Where their money went
- How their Club performed overall
- What their Club's plans are
- How important they (as subscribers) are to their Club and therefore to the local community.



The Key to Success – Use these often

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8 HIGH STREET OMAGH BT78 1BB

Account Date _____

Narrative _____

Cashier's stamp and initials _____

Paid in by _____

Number of cheques	Fee	For Bank Internal use only				
		M	N	B	P	T

Cheques, PO's etc see over +

£50 Notes

£20 Notes

£10 Notes

£5 Notes

£1

Silver

Bronze

Total cash

Sorting Code Number: 93-81-30

Account Number:

TRAN/CODE: 84

£

Please do not write or mark below this line

⑆ 100543 ⑆ 93 8130 ⑆ 84



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Date _____

Pay _____

Account Payee _____

£ _____

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270111 _____

Cheque number _____ Sort code _____ Account number _____

⑆503463⑆ 938130⑆ _____



Cisteoir

- Questions ???
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