

VIEW

TREASURER'S GUIDE

2026 - 2027



Dear Treasurer,

We are very appreciative of members like you, who volunteer to take on this most responsible position. We hope you find this guide of assistance to you in the role.

This guide contains the most current information and should be read in conjunction with the VIEW Club Handbook available on the VIEW website.

VIEW National Office

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Treasurer Tip!

You can jump to any of these headings by holding down the "Ctrl" key and clicking on the appropriate heading.

Role Description

The role of Treasurer is vital to the efficient functioning of a VIEW Club. The Club Treasurer and Assistant Treasurer maintain Club financial information and are responsible for managing Club funds. The Treasurer and Assistant Treasurer should discuss the role and allocate the tasks between them.

The duties of the Treasurer are to:

- Collect meal payments, fundraising income, joining fees and all other payments and deposit funds into club bank account
- Collect Annual Membership Subscriptions from all members and make payment to National Office prior to 31 March each year
- Issue receipts for money received (as required)
- Maintain accurate membership and financial records, liaising with the Secretary
- Maintain an accurate VIEW Cashbook
 - Reconcile VIEW Cashbook on monthly basis
 - Keep all Bank Statements for calendar year
 - Keep all financial documents including cheque butts, receipts, deposit butts, petty cash etc.
- Ensure all accounts are paid and contributions forwarded to The Smith Family as authorised by the Club members in a timely manner
- Prepare and present a detailed Treasurer's report at each Club meeting
- Submit the Club financial records for annual audit and respond to audit queries from VIEW National Office
- Ensure Club financial records are kept for 7 years

Treasurer Tip!

The Treasurer and Assistant Treasurer should both be across the tasks that each of you are responsible for, in the event of either being absent or unable to continue in the position.



Club Bank Account

Each VIEW Club must only have **one bank account**, in the name of the Club.

When opening a new account or changing signatories, a letter must be provided by National Office outlining the VIEW Club's affiliation with The Smith Family and exemption from providing a tax file number. You can request a letter using the [Online Form](#).

- All payments must be authorised by two registered signatories with one being the Club Treasurer.
- All funds collected must be banked in the Club bank account.
- All accounts should be paid by EFT or Cheque. VIEW Clubs should not make payments by cash.

Treasurer Tip!

You should arrange with your bank to have statements issued monthly on the last day of the month. This will make your job easier!



Income

Donations



Individual VIEW Clubs are not incorporated bodies. Donations to VIEW Clubs do not attract tax deductibility and VIEW Club receipts are not valid for tax deductible donations. The Smith Family is the registered charity, only donations directly to The Smith Family attract tax deductibility.

Any donations made through a VIEW Club must be banked and recorded in the VIEW Club Cashbook.

Payments from members

Members can make payments to the Club by Direct Deposit, Cash, Cheque or Square Reader. Direct deposit is the recommended and preferred method as it creates an automatic electronic record of the payment and attracts no fees.

Any cash that is collected from fundraising, raffle ticket sales, trade stalls, donations or member payments should be handled with care:

- All cash is to be **counted by two people** as soon as practicable
- All income must be **banked into the Club bank account** within three working days
- All cash must be stored in a secure location, **preferably in a locked box**

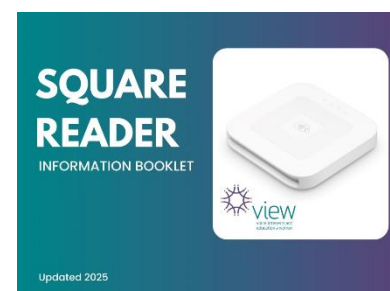
Members make payments for:

- **Annual Membership Subscription** – to be collected from each member at the Annual General Meeting or the first Club meeting of the year. Membership subscriptions should be banked and remitted in one bulk payment to The Smith Family **by 31 March**. When new members join, their Annual Membership Subscription should be sent to The Smith Family right away.
- **Joining Fees** – to be collected from new members to cover the cost of their New Member Pack. Paid to National Office on receipt of invoice.
- **Ticket/M meal Purchases** – All ticket and meal purchases should be receipted for clear accountability. This income should be banked into the Club's account and payment made to the venue by EFT or Cheque.
- **Merchandise Purchases** – members wishing to purchase VIEW merchandise will make payment to the club and the club will make the purchase on their behalf. Paid to National Office on receipt of invoice.

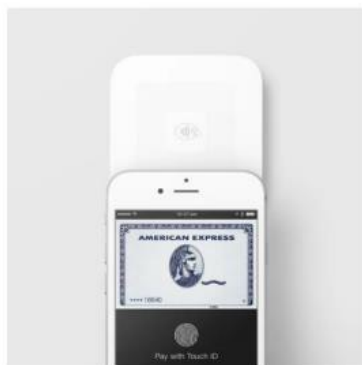


Please send a bulk payment to National Office of the subscription payments that you **have** received by 31 March.

You should continue to follow up with any members who haven't paid and their subscriptions can be sent through at any time



Customers simply hold their contactless cards near the reader to trigger payment.



Accepts Apple Pay, Google Pay and other contactless smartphones and watches.



Insert chip cards into the payments machine, then leave them in place for the duration of the sale.

There is a single flat fee of 1.6% per transaction for physical cards and 1.9% for Tap to pay through Android or iPhone.

A Square Reader **must** be kept in a locked box and **must** be included on your club asset register. (Refer to Club Committee Handover Guide for Club asset register, available on the [Resources page of the VIEW Website](#)).

VIEW Clubs are required to record the following information for their Square Reader:

- Model Number
- Serial Number (found on the back of the device)
- Secure location (a lockable cash tin is recommended)

This information needs to be sent to National Office and will be checked annually as part of your audit.



Receipting Income

Receipt books can be ordered from National Office at no charge using the Stock Order Form. A receipt is to be issued for all monies received by cash, cheque, direct deposit or Square Reader.

All receipt butts need to be kept for the annual audit and form part of the financial records of your club that must be kept for 7 years.

One receipt can be written for grouped transactions, for example:

- One receipt to cover all meal monies received on the same day
- One receipt to cover Raffle receipted as a total for the day
- One receipt to cover direct deposits received for annual subscriptions

Sample receipt and cashbook entry:

DATE	DETAILS	RECEIPT NUMBER/ DIRECT DEPOSIT REFERENCE	TOTAL BANKED	MEALS	RAFFLES	COMMENTS
28/1	Raffle Proceeds	815427	\$67.00		\$ 67.00	Cash collected from January raffle
28/1	Meal Payments	815428	\$1,350.00	\$ 1,350.00		\$25 x 54 members attending

Treasurer Tip!

You can use the "Funds received from members" template to keep track of which members have paid the club for subscriptions, meals etc.



Expenditure

The Treasurer must ensure all payments and accounts are authorised by the Club committee and paid in a timely manner.

Every item of expenditure (i.e. every cheque written or every EFT or BPAY payment made) must be supported by an invoice or receipt marked with the item purchased, by whom and the date of purchase. The supporting receipts and invoices must be kept for the annual audit and form part of the financial records of your club that must be kept for 7 years.

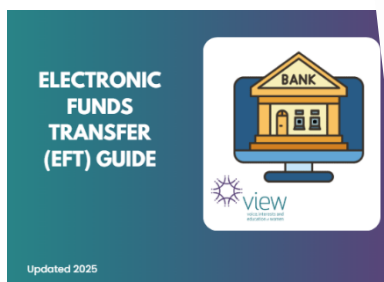
Accounts are not to be paid in cash. Approved expenses are to be paid by EFT, BPay or cheque only.



EFT Payments

Clubs are encouraged to use Electronic Funds Transfer (EFT) payments for any club-related transactions. EFT payments have several advantages over cheques:

- **Safer** – EFT payments are processed directly by the bank. They cannot be stolen, lost or misplaced.
- **Faster** – EFT payments are received instantly or within a few days.
- **Automatic Accurate Record** – EFT payments automatically create a record of the payee, date and amount of the transaction. You are also able to include a reference to detail the purpose of the payment.
- **Easier to Balance** – EFT payments are removed from your account immediately, you do not have to wait for a cheque to be delivered, processed and then presented.



Treasurer Tip!

EFT payments to National Office should **always** be accompanied by a completed EFT form.

The EFT Guide is available on the VIEW Resources page for more detail.



Cheque Payments

Cheques are payable to 'The Smith Family' and mailed to VIEW National Office, GPO Box 5348, SYDNEY NSW 2001.

The butt must be completed at the same time as cheque is written.

Please ensure that separate cheques are written for each of the following:

- Donations including General Donations, The Smith Family Appeals and Joyspreader Gifts
- *Learning for Life* sponsorships
- New Member Joining Fees
- Annual Subscriptions
- Stock items

Treasurer Tip!

The \$60 fee paid by a new member needs to be sent to National Office in **two separate cheques** for \$30



they are processed by different teams within The Smith Family and cannot be processed on the same cheque.

Petty Cash

Petty cash is used to reimburse members for small expenses. Members should keep receipts for all petty cash purchases, which clearly show purchase and date. These receipts need to be retained for record and audit purposes.



The petty cash recording form must be used to track petty cash expenses.

<https://www.thesmithfamily.com.au/view-clubs/resources/forms>

Appropriate Use of Club Funds

All monies received through Club activities must be banked, and any funds surplus to Club running costs are to be donated to The Smith Family.

Clubs should retain minimum funds in Club accounts to cover current and expected expenses, including upcoming sponsorships. Any excess funds should be used to purchase Joysreader Gifts or donated during The Smith Family's Winter Appeal in June or Christmas Appeal in December.

VIEW Club funds can only be used for:

- Club running costs.
- Sponsoring students on the *Learning for Life* program.
- Donations to The Smith Family including through the Digital Learning Essentials Program, Joyspreaders, General Donations and donations to the Winter Appeal and Christmas Appeal.



VIEW Clubs cannot use club funds for any other purposes. VIEW is a valued part of The Smith Family and makes representations to the public, members and supporters that they are raising funds for The Smith Family. It is important that all monies raised are used for only this purpose.

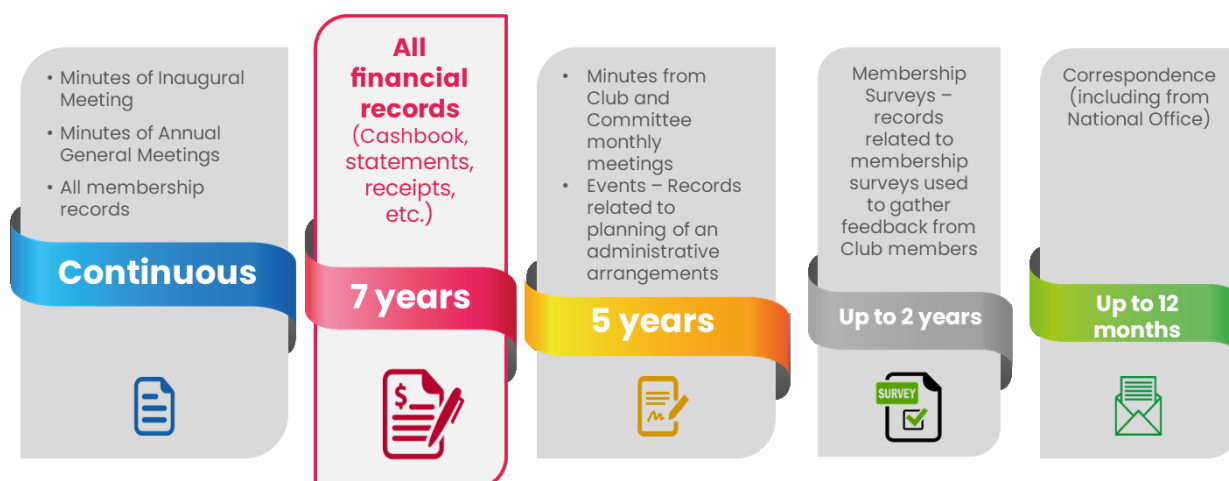
VIEW Club funds cannot be used for:

- Making donations to any other charities or organisations including local schools or students.
- Purchasing stationery or other items to be donated to Learning Clubs or local The Smith Family Offices. The Smith Family is able to bulk purchase these items at wholesale prices.
- Investing, term deposits or any other revenue generating projects.
- Flowers or gifts to celebrate special occasions, in memory of a deceased member, wreaths for Anzac Day or any other purpose.

Individual members may use their own personal money, or a club may take up a personal collection from members, to purchase such items. These funds must be kept separate from club funds.

Keeping Financial Records

To comply with statutory requirements, it is important that Club financial records (including receipts, cheque butts, income and expenditure statements and bank statements) are **kept either as digital or hardcopy for 7 years**.

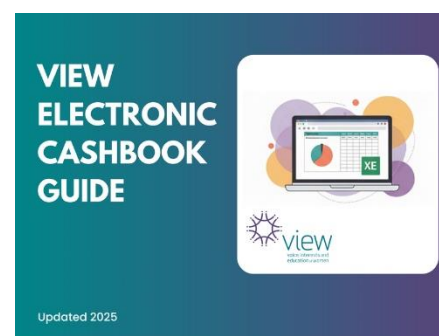


Cashbook

The VIEW Club Cashbook records income and expenditure and must be maintained with appropriate supporting documentation such as invoices, receipts, petty cash form, cheque book butts, etc.

National Office provides all Clubs with an electronic cashbook, a physical cashbook is available on request.

The Electronic Cashbook Guide on the [Resources page of the VIEW Website](#).



The electronic cashbook is easy to use and requires basic computer skills:

- Easy data entry in Microsoft Excel. You only need to know how to type!
- Automatic totals across the cashbook, formulas are protected from deletion.
- Automatic Income and Expenditure Statement.
- Automatic monthly and annual reports.

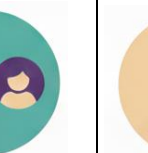
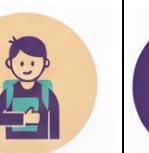
Cashbook Terminology:

- Progressive Total – a year to date total.
- Brought Forward – the progressive total from the previous month
- Outstanding Deposits – deposits recorded in the cashbook but not yet appearing on the bank statements
- Unpresented Cheques – cheques recorded in the cashbook but not yet showing on the bank statement

What goes in each column of the cashbook?

Only the columns already printed in the cashbook are to be used; do not insert any additional columns. All income and expenditure for the year is recorded in the cashbook and clearly show the sums banked.

Club financial records should be strictly maintained. The cashbook should be updated regularly with each deposit and expense.

Income							
Payments from members for their meals at the club's monthly meeting	Ticket sales for any functions outside of the regular monthly meeting	One receipt and cashbook entry for the total of raffle money banked in one deposit	Any donations made by members, community members or local businesses	Payments from existing or new members for their annual subscriptions or joining fee	All funds raised for <i>Learning for Life</i>	Any income not covered. E.g. payments for stock orders or bank interest	Specify any details such as member names or notes. Required for "other".
Meals	Functions	Raffles	Donations	Members subs/joining fees	Learning for Life	Other	Comments
							
Cost paid to the venue for meals at the Club's monthly meeting	Cost paid for any functions outside of the regular monthly meeting	Any costs for the raffle (e.g. purchasing tickets or printing flyers)	Donations made by your club to The Smith Family. <i>This includes payment of annual subscriptions.</i>	Joining fee only. <i>Payment of a new member's joining fee to The Smith Family.</i>	Payments for <i>Learning for Life</i> sponsorship	Any other expenses such as bank fees, PO Box costs, stock orders etc.	Specify any details such as member names or notes. Required for "other".
Expenditure							

Treasurer Tip!

Receipts can be recorded 'in bulk' in the Club Cashbook, using one line for any number of receipts that apply to the total sum deposited on that day. Provide details in the "Comments" column for audit purposes (i.e. receipts numbered 603551-603556).



Recording information correctly in the cashbook

All income and expenditure must be accurately recorded in the cashbook and must match the incoming and outgoing payments on the bank statement.

If the bank statement shows that \$832.45 was deposited on 12 June, the Cashbook should read \$832.45 deposited on 12 June on one line. The Cashbook should show the breakdown of this deposit (subscriptions, raffle, meal money, etc.) written against the various categories in one line across the page.

DATE	DETAILS	RECEIPT NUMBER/DIRECT DEPOSIT REFERENCE	TOTAL BANKED	MEALS	FUNCTIONS	RAFFLES	DONATIONS	MEMBERS SUBS/JOINING FEES	LEARNING FOR LIFE	OTHERS	COMMENTS
12/6	Cash deposit from June meeting. Lunch, raffle & trade	6033551-603556	\$832.45	\$ 600.00		\$ 152.45	\$ 40.00	\$ 40.00			meals (15x\$20), raffle sales, joining fees Jane Smith, \$40 donation Betty Smith

Bulk Recording Transactions

One line in the cashbook and one receipt can be written for grouped transactions. For example:

- **Member Payments** – a club might receive a large number of individual payments from members either by cash or EFT over the course of a month. Each payment made by cash must have it's own receipt. One receipt can be written at the end of the month for all payments of the same category (such as Annual Subscriptions or meal payments) paid by EFT. One line can be entered in the cashbook for all payments of the same category paid over the month.
- **Square Reader** – You might receive several payments from Square over the course of the month. One receipt and one line in the cash book can be completed to represent all of these payments.
- **Raffle income** – raffle money collected to be receipted and entered into the cashbook as a total for the day.

Treasurer Tip!

The entries in the "total banked" column must match the total of the entries in each category column.



BANK RECONCILIATION FOR MONTH:

CASHBOOK

Opening Balance	
Plus Income Received	\$0.00
Less Expenses Incurred	\$0.00
Cashbook Closing Balance *	\$0.00

BANK STATEMENT

Bank Statement Closing Balance	\$0.00
Plus Outstanding Deposits	\$0.00
Less Total Unpresented Cheques:	\$0.00

cheque number #	

Total Bank Balance* **\$0.00**

*Variance Cashbook Closing Balance to Total Bank Balance \$0.00

Reconciling with your Bank Statement

When you start your club's cashbook in January, the opening balance should match the club's cashbook closing balance from December the previous year.

Your cashbook closing balance at the end of each month should match your total bank balance (this is your bank statement closing balance minus outstanding deposits and unpresented cheques – don't worry the electronic cashbook will calculate this for you!)

Unrepresented Cheques and Outstanding Deposits

Cheques must be recorded in Cashbook on Expenditure page only once in the month when written, but they may not be cashed and deducted from your bank balance in that same month.

Unpresented Cheques are the cheques recorded in your Club's Cashbook but not yet showing on your Club's Bank Statement.

If you **cancel a cheque**, please record the cheque number and a negative amount (-\$100.00) in Expenditure in the month you cancelled it.

Outstanding Deposits are the deposits recorded in your Club's Cashbook but not yet showing on the Bank Statement.

Treasurer's Report

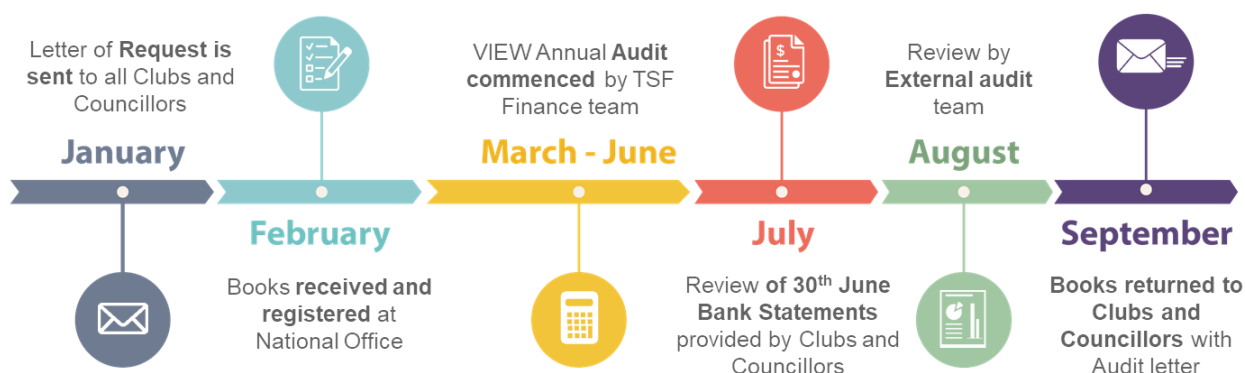
The Treasurer prepares and presents a detailed Treasurer's report at the following meetings:

 Club and Committee Meeting	• Treasurer's report on Club finances includes monthly income and expenditure statement and any other financial matters
 Abridged Meeting	• Treasurer's reports only debit and credit balances and accounts for payment are presented
 Annual General Meeting (AGM)	• Outgoing Treasurer's report includes financial report of the Club for the calendar year 1st January to 31st December

Audit

The Club Treasurer is responsible for submitting all required documents for an annual audit. The VIEW audit process provides an objective independent examination of VIEW Clubs of Australia financial records for inclusion in the Annual Financial Statements of The Smith Family.

You will receive a letter of request in January with a checklist of required documents for the audit pack.



Treasurer Tip!

You do not need to include any Club correspondence, cheques or stock orders in this audit package.



National Office sends every Club a “Cashbook request for audit” letter each year in January to remind clubs to prepare financial documents for audit. After receiving the final bank statement as at 31 December, the Treasurer completes the Income and Expenditure statement for the year.

Once completed, the VIEW Cashbook, together with the monthly bank statements, invoices, receipts, cheque butts other supporting documents are forwarded by Express or Registered Post to VIEW National Office, **GPO Box 5348, SYDNEY NSW 2001.**



OR



Audit Checklist for Submission to National Office

☐ VIEW Club Cashbook

Complete all pages of the VIEW Club Cashbook including the "Club Details Page".

Reconcile the Income and Expenditure Statement by confirming that the opening and closing balances match your bank records and previous years cashbook.

Electronic cashbook should be emailed to view@thesmithfamily.com.au.

Please do not print and post the electronic cashbook.

☐ Bank Statements from 01 January to 31 December

☐ All receipts and tax invoices to support expenditure

☐ Deposit books (butts only)

☐ Cheque books (butts only)

☐ VIEW Receipt books (butts only)

☐ Petty Cash Recording Form together with supporting receipts/invoices

☐ Any other supporting documents

Treasurer Tip!

Make sure that your December bank statement covers 31 December. If your statement is issued mid-month you may need to include your January statement.



Club Bank Statement as at 30 June

VIEW Clubs are required to provide a copy of their bank statement as at 30th June by the **first Friday of July each year**.

National Office will send out reminders throughout June to advise.

This bank statement **must** cover the period up to 30 June. If your statement is issued mid-month you may need to request a statement from your bank for the 30 June period.

Treasurer Tip!

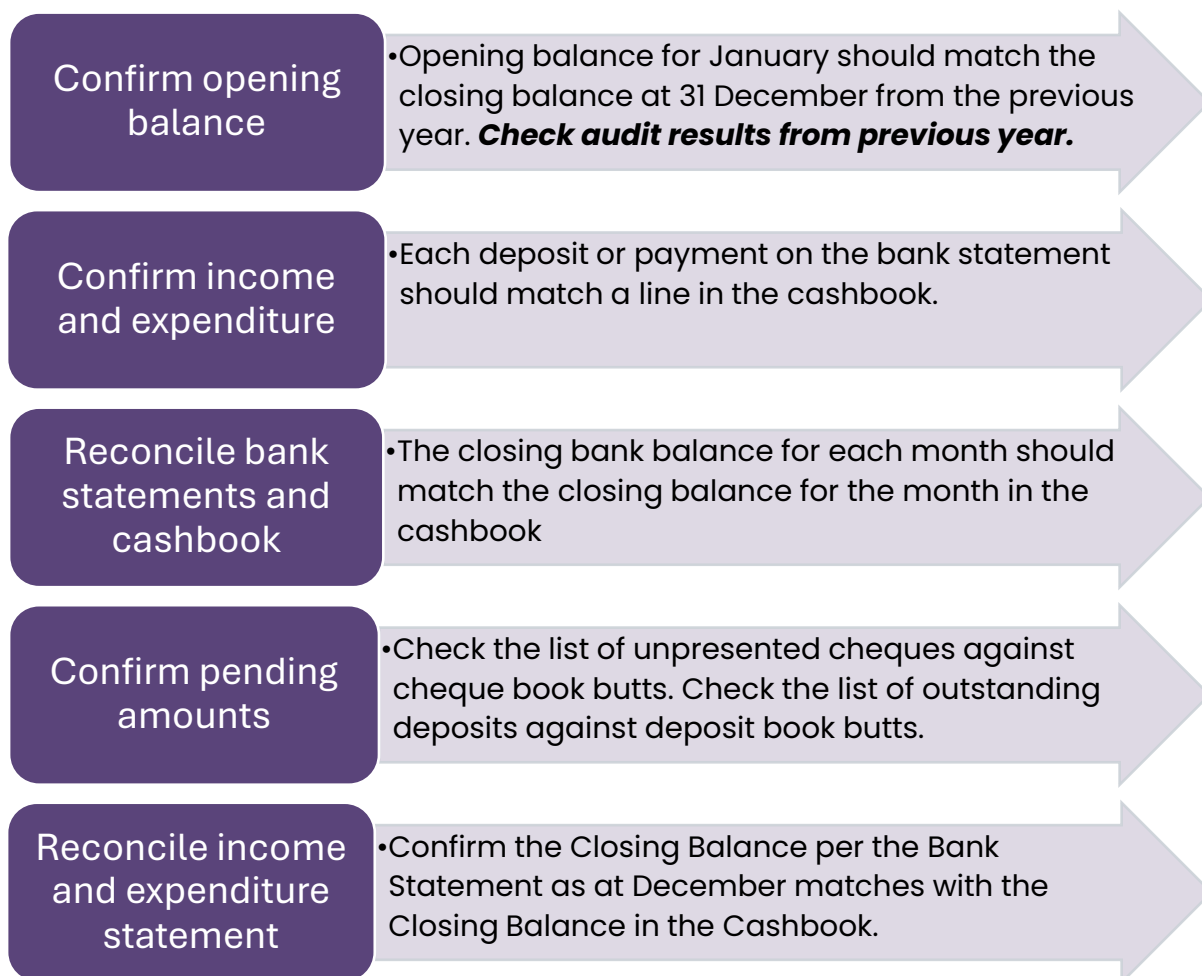
You should arrange with your bank to have statements issued monthly on the last day of the month. This will make your job easier!



The image shows a sample Commonwealth Bank Business Transaction Account statement for June 2021. The statement is titled "Your Statement" and "Statement 301 (Page 1 of 2)". It includes the account number, statement period (1 Jun 2021 - 30 Jun 2021), closing balance, and enquiries. Below this, it lists transactions for the month of June, with columns for Date, Transaction, Debit, Credit, and Balance. The statement also includes a summary table at the bottom showing Opening balance, Total debits, Total credits, and Closing balance.

Cashbook reconciliation process

The steps for cashbook reconciliation are included in the electronic cashbook for easy reference. Before you send your club cashbook for audit please:



Treasurer Tip!

You should reconcile your cashbook against your bank statement each month to catch any inconsistencies early when they are easier to fix!



Membership and Subscriptions

The management of membership is a combined role between the Secretary and Treasurer. You should keep accurate records of which members have paid their annual subscriptions.

Annual Membership Subscription	\$30
One-off Joining Fee	\$30

VIEW Members pay their Annual Membership Subscription at the beginning of each year, **but no later than 31 March**.

Members who belong to more than one Club pay an annual membership subscription to each Club to which they belong.



New Members



A woman who has never been a member of VIEW or who is re-joining VIEW after a lapse of more than twelve months in her membership.

Fees	Form
\$60	Application for membership form

A new member makes two payments of \$30. She pays the \$30 Annual Membership Subscription as well as a one-off \$30 Joining Fee. The joining fee covers the cost of her New Member Pack.

When National Office receives an application for membership form, we will automatically order her name badge. This will be posted to your club with her New Member Pack once the badge has been received from the manufacturer.

If you are paying by EFT you can send the \$30 annual subscription to National Office right away. You will receive an invoice from National Office for the \$30 New Member Pack when the members badge is delivered.

If you are paying by cheque you should attach two separate \$30 cheques to the membership form. National Office cannot process one \$60 cheque as the funds are directed to two different teams.

Second Club Member



A VIEW Club member who chooses to join a second VIEW Club and remain a member of the first club.

Fees	Form
\$30 Subscription	Change to member details

National Office will not automatically order a name badge for second club members. If the member would like a badge with the new club name, please complete a stock order form for a replacement badge. The member is responsible for the \$15 cost.

VIEW members who belong to two VIEW Clubs must pay the \$30 Annual Membership Subscription to both clubs.

Transferring Member



A VIEW Club member who is leaving their current club to join another club instead.

Fees	Form
N/A	Change to member details

The VIEW member's current VIEW Club should provide the new VIEW Club with confirmation of the member's membership history and confirmation that she has paid her annual subscriptions. If the member had paid for the current financial year, there are no fees to transfer between clubs.

National Office will not automatically order a name badge for transferring members. If the member would like a badge with the new club name, please also complete a stock order form for a replacement badge. The member is responsible for the \$15 cost.



Ordering from National Office

Orders can be forwarded to National Office by email (preferred method) or mail.

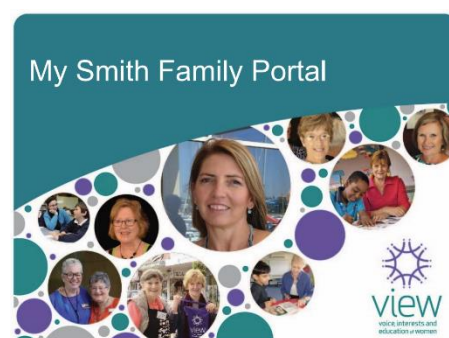
If you are paying by **EFT (preferred)** please wait until you receive an invoice and reference the invoice number in your payment. If you are paying by **cheque** you can attach the cheque to the order form.

The image shows a 'VIEW Clubs of Australia Stock Order Form'. It includes fields for Club Name, Club Contact, and Date. Below these are sections for ordering various items with columns for Item, Count, Price, and Cost. Items listed include: Individual Club Position Pins, Complete Set of 18 Committee Pins, Service Pins, Brochure, Travel Pack, Travel Document Wallet, Shopping Bag, View Key Rings, View Travel Hamper, View Backpack, View Apron, View Purple Beanie, View Purple Porridge, PIN, View Key Rings, View Travel Hamper, View Backpack, View Apron, View Purple Beanie, View Purple Porridge, PIN, View Key Rings, View Travel Hamper, View Backpack, View Apron, View Purple Beanie, View Purple Porridge, PIN. The form also includes a section for 'TOTAL COST OF STOCK ORDER' and a note at the bottom: 'Note: All forms are now available on the VIEW website please download them as you require them. For Letterhead - request word version from National Office - view@thesmithfamily.com.au'.

My Smith Family Portal

The My Smith Family Portal is an easy online portal that allows you to:

- Download receipts for payments to The Smith Family
- Update your club's contact details
- Communicate with your sponsored students
- VIEW your sponsored students' profiles

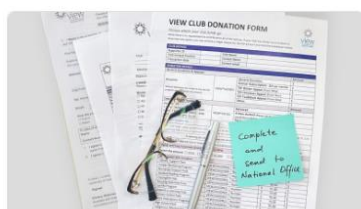


The My Smith Family Guide, FAQ and Helpful Tips documents are available on the VIEW Website Resources Page view.org.au/resources/organisational-information/Financial Information.

Resources and Forms

The most current and up to date documents and forms will always be available on the VIEW Website <https://www.thesmithfamily.com.au/view-clubs/resources>

Resources



Forms

Club use only - Browse and download forms and resources to assist in the smooth running of your VIEW club.



Awards

Is there a member of your club deserving of national recognition? Check out the nomination process for various VIEW Clubs Awards.



Organisational Information

Download resources and information about club positions and roles, VIEW policies and club organisational structures.

Key Contacts

VIEW National Office

view@thesmithfamily.com.au

GPO Box 5348, Sydney NSW 2001

1800 805 366

Supporter Care Team

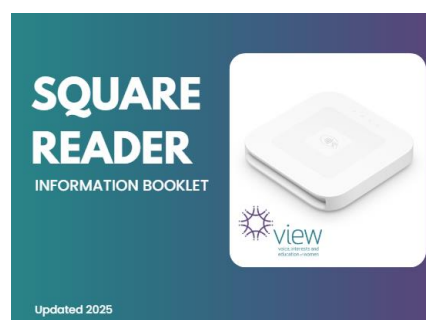
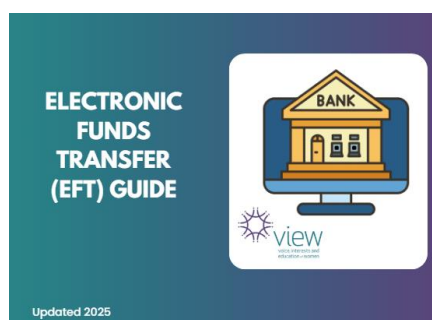
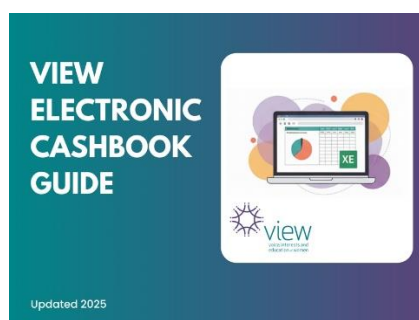
For any enquiries regarding sponsorship of students including when payments are due.

sponsorship@thesmithfamily.com.au

1800 633 622

Other Treasurer's Resources

The most current and up to date documents and forms will always be available on the VIEW Website <https://www.thesmithfamily.com.au/view-clubs/resources>



Thank you for taking
responsibility for your club's
financial records.

The role of Treasurer is vital to
the efficient functioning of the
organisation and enables VIEW
to make a difference in the
lives of children experiencing
disadvantage.



view

voice, interests and
education of women