



WE DISCOVER, WE GROW

Girlguiding

Responsibilities for Unit Accounts

Guidance for Commissioners

Introduction

As a Commissioner you are responsible for ensuring that each unit in your area has its accounts independently reviewed (by someone outside the unit) once a year. Leaders often find it hard to manage their unit finances. For some it is merely a lack of time, and they will eventually produce unit accounts; for others it is an area where they may need your support. Sometimes Leaders are reluctant to admit that they cannot manage their accounts. It might be helpful to hold an accounts-focused evening where Leaders can bring their paperwork and receive help. Make sure you hold this meeting in plenty of time before the unit accounts need to be produced, so that Leaders can use what they learn to work on the accounts.

How to help Leaders

To help Leaders who are struggling with accounts, it might be useful to have a discussion at the District/Division meeting. You could start by asking how much each unit charges for subs and what this covers, and whether the girls pay this weekly, termly etc. This will give you an awareness of the financial position of each unit and how confident Leaders are with managing the money. It will also help new Leaders who often just assume that there is only one way of doing things and are surprised by other possibilities.

The discussions could continue with the costs that each unit is incurring, for example:

- how much rent it is paying
- the annual subscription payment
- the cost of buying badges, books and equipment.

If your discussions reveal any significant differences in costs between units, discuss how this might be tackled. For example, are some rent costs much higher than others? Discuss some ways that costs could be reduced - perhaps alternative venues could be considered, or a grant applied for.

Having talked about the cost of running each unit, you can move on to talk more about how the income is raised.

- Do some units charge a 'joining fee' to cover the cost of initial books, badges, etc?
- How is the annual subscription funded? Out of unit funds (wholly or partly)? Directly from parents? Through District/Division fundraising?
- Have new units applied for a Girlguiding start-up grant or other local funding?
- Do units that are eligible claim Gift Aid (see box on page 2)?
- How much do the girls pay by way of weekly, monthly or termly subs?

- Have you considered applying for one of Girlguiding's grants? For a full list of internal grants and details on how to apply, go to www.girlguiding.org.uk > Members' area > Running your unit > Funding and fundraising > Internal grants at Girlguiding.

Hopefully, some useful discussions will come out of raising the subject of unit account management with the whole District/Division. Some Leaders may ask for specific help, others may keep quiet, as they find themselves out of their depth, and the mere mention of accounts frightens them. It is these Leaders who really need support, and the sooner the better. Once you find out who needs help, a possible option is to find someone in your area who can assist them or you could suggest that the Treasurer or a parent could be asked to help. Remember, as a Commissioner your responsibility is to ensure that the unit accounts are independently reviewed. Making sure that units are keeping their accounts up to date and providing regular support to the Leaders is a task that you can delegate.

Gift Aid

Gift Aid is appropriate only where the parents/carers who pay the subscription also pay income tax. If this is relevant to your units then they should be encouraged to apply for it. Claims can be backdated for four years on registration. It may be possible for units who do not need this extra income to apply for it in order to support others in their area who are not in a position to claim Gift Aid. To download a pack with forms and details of how to apply for Gift Aid, visit www.girlguiding.org.uk > Members' area > Running your unit > Finance and insurance > Gift Aid. Your Treasurer or another volunteer may be able to help units with their application.

Receiving unit accounts

Agree a timeline with the Leaders as to when you will require each unit's accounts. Set a deadline and follow up any late ones. Encourage all Leaders to use the same format for their unit accounts. The unit accounts pack is a helpful resource and can be downloaded from www.girlguiding.org.uk > Members' area > Running your unit > Finance and insurance > Unit accounts pack, together with an accounts programme to help with the record-keeping. Remember that account records must be kept for six years.

Sometimes Leaders do not produce accounts despite your requests. This is probably a sign that they are experiencing difficulties with their accounts and/or unit funds. The information overleaf gives guidance and possible solutions for various scenarios. If you suspect there is a financial problem within a unit, don't leave it until the year end. Seek advice from your Division or County Commissioner if you are unsure what course of action to take.

To read Girlguiding's Finance and Property Policy, and for further guidance on managing unit finances, please consult *The Guiding Manual*, available online: www.girlguiding.org.uk > Members' area > The Guiding Manual > Policies > Finance and property.

Circumstances that may result in accounts not being produced and suggested solutions

	<i>Problem</i>	<i>What may lie behind the problem</i>	<i>Possible solutions</i>
A	Leader says that she is too busy.	<p>1) The Leader may be capable of doing the accounts but is simply too busy to do them.</p> <p>2) The Leader may be using this as an excuse. She is finding it difficult and needs help, but doesn't feel able to admit it.</p>	<p>Speak to the Leader personally. Ask her if she is having difficulty making the time to do the accounts, remind her of the deadline and work with her to agree a realistic way of her achieving this.</p> <p>Ask her if doing the accounts worries her and if it would help to find someone to do the accounts for her.</p> <p>Work with her to produce a list of possible people - perhaps other Leaders, parents, Trefoil Guild members, former Leaders, work colleagues, friends, etc - who can help. They do not need to be members, but they need to be recognised volunteers and so will need to undergo recruitment checks.</p> <p>Agree who will contact potential helpers and how they can be trained and supported.</p> <p>It is good practice to have the accounts independently checked (by someone outside the unit) before a new person takes them over.</p> <p>Talk through the Leader's responsibility for ensuring that the accounts are produced on time and suggest ways that she could check progress on a regular basis.</p> <p>If the Leader still fails to produce the accounts, write to her to advise that you have referred the matter to the County Commissioner.</p>
B	Leader has delegated the task but the accounts are still not available on time.	The Leader has completely delegated the accounts to someone else and has not kept in touch with that person.	<p>Remind the Leader that it is her responsibility to ensure the accounts are produced and checked annually.</p> <p>Ask her to contact the person to inform them that the accounts</p>

			<p>should be submitted.</p> <p>Agree a deadline with her. Advise her that she must let you know immediately if she has any concerns about not meeting it.</p> <p>If the accounts are not forthcoming, contact the person yourself and agree a new deadline by which they will be returned.</p> <p>After this you will need to involve the County Commissioner and ask her advice as to who it would be best to contact for further support in retrieving the accounts.</p> <p>If all attempts are unsuccessful, agree with the Commissioner what alternative arrangements will be put in place for the following year to ensure that this unit's accounts are kept up to date.</p>
C	<p>Leader brings you the unit accounts and says that they don't balance and she doesn't know how to put it right.</p>	<p>The Leader recognises that she should do the accounts, but doesn't really know how and hasn't liked to ask for help. She has kept most of the receipts but has never written anything down.</p>	<p>Ask someone locally with the necessary skills to step in and sort out incomplete accounts.</p> <p>Be prepared to start afresh if it is not possible to reconstruct them.</p> <p>If both parties are willing, encourage them to do the accounts together as this will be good training for the Leader.</p> <p>Offer a Mentor to support the Leader for the year ahead.</p> <p>Ensure training is provided as required. The District/Division Treasurer may be willing to do this.</p> <p>Check periodically during the year that the Leader is happy with keeping financial records.</p> <p>If the Leader is not comfortable to continue doing the accounts, help her to find someone to take on this job (see A).</p>

D	<p>Leader has not been able to collect sufficient funds to pay the annual subscription.</p>	<p>This may be because the girls' parents/carers simply cannot afford to pay, or they may not have been given sufficient time to pay.</p> <p>It may be due to insufficient unit funds.</p>	<p>Commissioners are responsible for ensuring that the annual subscription is paid for all members each year.</p> <p>District/Division funds may have to be used to cover the shortfall in the short term while other solutions are worked out.</p> <p>Commissioners should be aware of units who may be unable to pay and agree a plan for sourcing funding.</p> <p>Providing Unit Leaders with help with annual budgeting may also help with planning ahead and collection of sufficient funds to cover the annual subscription over the whole year.</p>
E	<p>There is a discrepancy in the unit accounts which cannot be reconciled.</p>	<p>This can occur as a result of a muddle or poor recording of income and expenditure.</p> <p>It may, however, be a case of a Leader or family member 'borrowing' money from the unit and then being unable to repay it.</p>	<p>Usually a discrepancy of this kind has resulted from a muddle or misunderstanding, rather than any criminal activity. The small amounts generally involved will make it possible for you to sort it out locally at Division or County level without necessarily involving the Chief Commissioner.</p> <p>It is best to make your Commissioner aware of the situation rather than keeping it to yourself, in case you need to call in her help.</p> <p>Where the finances are in a muddle then the best solution may be to start a new set of accounts.</p> <p>Where money has been borrowed, the best solution is usually to meet with the Leader on neutral territory to understand the problem and then to agree how the money will be repaid, generally on the basis of an instalment plan over an agreed period.</p> <p>Depending on the severity of the situation, it may be appropriate, in consultation with your Division/County Commissioner, to agree that the adult volunteer</p>

			<p>concerned has no further direct responsibility for finances.</p> <p>If this is the case, it would be necessary - if it is safe and practical for you to do so - to arrange to meet with the Leader to collect the unit accounts, ensuring you have someone with you. Your own safety is paramount. Consider meeting on neutral ground.</p> <p>If the matter cannot be resolved in a reasonable period of time then you should refer the matter to the County Commissioner.</p> <p>All accounts in the future should be managed independently of the Leader.</p>
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