**SUSSEX CENTRAL COUNTY FINANCE PROCEDURES**

Definitions used in this document

**The** **county** Girlguiding Sussex Central county of London and South East England Region (LaSER)

**Independent** **person** Any competent, responsible and financially confident individual or organisation but they must not be: A member of the **county** **Finance** **Committee**, a signatory on the county bank account, related to anyone actively serving on the county Finance Committee during the financial year being examined.

**Roles & Responsibilities**

**County Finance Committee** To deal with the finance matters of the county and where necessary divisions, districts and units. It is the Committee’s responsibility to agree and review a 5 year outline plan and annual budget. The Committee members consist of the Chair, County Commissioner, County Treasurer, Division Commissioner and Minutes secretary in accordance with the Terms of Reference for county Finance Committee

**County Treasurer** Managing and administering the county finances. Dealing with day-to-day operational activities such as paying expenses and invoices, and the strategic development of the use of the county funds in consultation and agreement with the county Finance Committee.

**County Financials**

* **The** **county** financial year will run from January 1st to December 31st.
* Accurate accounts are to be kept by the **County Treasurer** and reviewed by an **independent person** within three months of the end of each financial year.
* A copy of the reviewed accounts will be sent annually to LaSER by the end of March.
* A summary of the accounts and current balances will be presented by the **county Treasurer** for review by the **county Finance Committee** at each of its meetings.
* Annual account records are to be kept for seven years and will be stored with the **County Treasurer** or County Commissioner.
* An annual budget, for **the** **county**, is to be set annually by **the** **county Finance Committee** and to include a provision of known items in the rolling five financial years. This is to be discussed and set at the September meeting of the **county Finance Committee**, and reviewed at each future meeting.
* Minutes of the **county Finance Committee** will be shared with Division Commissioners for information only and not to be circulated.
* Bank account balances and investment figures will be shared at each **county Finance Committee** and at the county Executive Meetings. This information will not be circulated outside of these meetings.
* **The** **county** will have a bank account in the name of Girlguiding Sussex Central. The bank account must be operated in accordance with the [Girlguiding UK Finance Policy](https://www.girlguiding.org.uk/information-for-volunteers/policies/finance-policy/). Currently it has 4 named signatories of which 2 are needed to authorise any transactions. [Online banking](https://www.barclays.co.uk/ways-to-bank/online-banking/) is set up on the account with one person to initiate and approve the transaction and two to approve the payment one of which could be the initiator. The handling of cash will be kept to the minimum. None of the named signatories will approve a payment to themselves.
* [Lending money](https://www.girlguiding.org.uk/information-for-volunteers/running-your-unit/finance-insurance-and-property/unit-finances/lending-money/) to divisions/districts/units for guiding purposes is allowed. Records must be kept and a [loan agreement document](https://www.girlguiding.org.uk/globalassets/docs-and-resources/finance-insurance-and-property/loan-agreement-form.pdf) should be signed by the County Commissioner and the Unit Leader/District/Division Commissioner in receipt of the loan.
* As soon as any financial issues arise within Units/Districts/Divisions and the **county** will as deemed necessary be referred to the **county Finance Committee** immediately and before the issue escalates out of control.

**Districts & Divisions**

* Annual Accounts for Girlguiding halls, depots/shops, campsites and canoe club must be sent to the [Chair of the Finance Committee](https://www.girlguidingsussexcentralcounty.com/meet-the-team) together with a completed [Finance](https://www.girlguidingsussexcentralcounty.com/wp-content/uploads/2023/09/Finance-Certificate-for-2022-accounts.docx) Certificate within 3 months of each year end or sooner if possible.
* Annual Accounts for divisions must be sent to the County Treasurer together with a completed [Finance](https://www.girlguidingsussexcentralcounty.com/wp-content/uploads/2023/09/Finance-Certificate-for-2022-accounts.docx) Certificate within 3 months of each year end or sooner if possible.
* County Annual Finance Certificate - the [Finance](https://www.girlguidingsussexcentralcounty.com/) Certificate to be completed and submitted annually. It is to aid volunteers responsible for unit/district/division/hall /shop/depot/campsite accounts to evidence that they have fulfilled the requirements of Girlguiding UK’s Finance [policy](https://www.girlguiding.org.uk/information-for-volunteers/policies/finance-policy/). The county Finance Certificate will be periodically reviewed to ensure that it mirrors the Girlguiding UK policy.
* The purpose of the county annual Finance Certificate, which is securely stored by the local commissioner, is to give visibility of the account details and highlight any potential issues. Good practice and evidence within our county shows the completion of this certificate assists with problems when signatories disappear and accounts are trying to be closed.
* The process and timeline for collecting accounts each year is available on our website [Process & Timeline](https://view.officeapps.live.com/op/view.aspx?src=https%3A%2F%2Fwww.girlguidingsussexcentralcounty.com%2Fwp-content%2Fuploads%2F2024%2F01%2FFinance-timeline-Dec-2023.docx&wdOrigin=BROWSELINK)

**Process for grants - Young Members and Leaders**

* Finances should never be a barrier for a volunteer or young member to take part in Girlguiding. If you need financial assistance with things such as opening a new unit, attending training, buying uniform or resources, travel, accessibility, supporting people in need or going away in the UK or further afield.
* There are a number of grants available from our region, LaSER, and also nationally. Further information and application forms can be found [LaSER Grants](https://www.girlguidinglaser.org.uk/volunteers/grants)
* Discretionary grants are available from county for leaders attending county and region organised international trips and young members selected for LaSER international trips. Any individual wishing to apply for a discretionary contribution towards an international should write to the **Chair of the Finance Committee** at least six months before the balance of costs is payable giving full details of their personal fundraising efforts to date and their future plans. The Chair of the Finance Committee will review each application and discuss it with the **county Finance Committee**.

**County Badge Secretaries**

* The spending of county money by appointed county badge secretaries must ensure the **County Treasurer** is kept informed of any orders, and cash and cheques passed to the **County Treasurer** for banking regularly. Annually the County Treasurer will request a stock take of county badges for inclusion in the accounts.

**Expenses**

* Prior to spending any of county money on purchases over £50 the **County Treasurer** and County Commissioner should be consulted. Any purchases over £200 the county Finance Committee and/or county Exec must be consulted.
* County [expenses](https://www.girlguidingsussexcentralcounty.com/wp-content/uploads/2023/10/county-expenses-form.docx) form, the current mileage rate is 45p. All expenses must be entered on the expenses form and have a supporting receipt. They must be sent to the **County Treasurer** at the end of the term which they are expended and ALL expenses **must** be claimed by 31st December.
* Expenses for printing and photocopying should be charged, depending on amount, as ream of paper and printer cartridge or an amount per copy if claimant is in a contract for printing costs.
* County related expenses for Peer Educators can be claimed for generic resources, training etc but if expenses are claimed for running sessions, including mileage, for individual units this must be paid for by unit funds from the unit visited.

**County Events**

* The event committee lead will liaise with the **County Treasurer** to agree online banking payment process and issue the payment reference.
* Any payments for county events including cash, BACS, cheque paid into **the county** bank account must have a reference that will be provided by the **County Treasurer** to the event team prior to the event (eg. THINK001 for Thinking Day). The volunteer responsible for taking the bookings for the event will issue a unique reference number for the units and keep a record.
* The event administrator looking after bookings and payments to ensure cheques and cash are banked once a month as a minimum

Agreed by Finance Committee 18 March 2024