

Nova Scotia Council

**SOUTH SHORE
GUIDING COMMUNITY**

**FINANCIAL
REPORTING
DIRECTIVES**

September 2007
Revised April 2008

April 16, 2008

Dear Guiders,

Girl Guides of Canada, Nova Scotia Council is pleased to provide you with the Financial Reporting Directives for the South Shore Guiding Community. The purpose of this document is to help you manage and account for the funds which you are entrusted with.

This document will clarify how the financial affairs are to be conducted within the South Shore Guiding Community, and does not negate the responsibilities that we all have as they relate to the Financial Standard Reporting procedures directed to us by Girl Guides of Canada – Guides du Canada.

We appreciate that your time is valuable, whether it is time spent with your Unit or with other Guiders in administration. With this in mind, Nova Scotia Council has established a simplified way of managing the finances for the South Shore while ensuring best financial practices are adhered to.

Sincerely,

Girl Guides of Canada, Nova Scotia Council

OVERVIEW

Any funds collected in the name of Girl Guides of Canada are considered public funds and must be accounted for in a fiscally responsible manner. This means that all monies must be safeguarded and all receipts and expenditures carefully recorded and documented on a timely basis.

It is the responsibility of those who are entrusted with GGC monies to be familiar with the policies of the organization as outlined in the current edition of Guiding Essentials – Standards at a Glance, and the Nova Scotia Girl Guide Financial Directives.

It is the policy of GGC that funds must be deposited in a bank, credit union or trust company account in the name of Girl Guides of Canada, **not in a personal account.** Nova Scotia Council will maintain one bank account for the management of all South Shore Guiding Community funds. Individual code lines will be set up within the account so that financial tracking and management can be maintained for each Unit and Committee; this will ensure that a separate entity is preserved.

Although monthly statements will be provided to each Unit and Committee, we encourage you to keep copies of your unit/committee transactions and setup a simple financial tracking system for your own reference.

One Guider must be designated as the responsible Guider for the Unit or Committee finances. This person will be responsible for reconciliation of Operating Funds advanced with the appropriate receipts. This person will receive the Operating Funds for the Unit or Committee, as well as ensure that all monies received (e.g. cookie money) are deposited in the South Shore Guiding Community Account. If this individual leaves or resigns a new person must be identified to carry out this responsibility and their name forwarded to the Provincial Office, the Community Lead Guider, and the Community Administrator.

When a Unit or Committee disbands, all non reconciled receipts and monies left from the OPERATING FUND ADVANCE must be returned to the Provincial Guide Office

FUNDING SOURCES

COOKIES:

Cookie sales are the primary source of fundraising that benefit all levels of Guiding in Canada. In Nova Scotia, it is expected that prior to any request for additional fundraising activities is made. The minimum requirement of 1 case of cookies per Member per Cookie campaign is met. All additional fundraising activities that a unit or committee wishes to undertake **MUST** be sent to the Community Administrator for appropriate consultation and provincial approval.

For the 2008-2009 Guiding year, the following will be the allocation of Cookie proceeds in the Guiding Community for both cookie campaigns:

Unit	\$10.00
Community	8.00
Province	11.25
National	<u>18.75</u> (case cost)
	<u>\$48.00</u>

MEMBERSHIP/REGISTRATION FEES:

For the 2008-2009 Guiding year, the following will be the allocation of Girl Membership/Registration Fees collected:

Unit	\$5.00
Community	30.00
Province	20.00 (NS Council Registration fee)
National	<u>45.00</u> (GGC Membership Fee)
	<u>\$100.00</u>

Girl Assistance Fund

In accordance with the mandate of Girl Guides of Canada, Girl Guides is committed to have Guiding affordable for ALL who wish to be members.

All donations made to Guiding for the South Shore e.g. memorial donations on less otherwise designated, will be placed into the Girl Assistance Fund.

The South Shore GIRL ASSISTANCE FUND has been set up to assist Girl members whose family experience financial difficulty which may otherwise limit their daughter from participating in Girl Guides.

The monies collected and held in this fund are available to assist any girl member who requires financial help for guiding activities.

To apply for assistance:

Once a need is identified, the Unit Guider involved, in STRICT CONFIDENCE, forwards a brief letter, or e-mail explaining the need(s), and what the assistance is to cover to the attention of the Community Lead Guider. The letter from the Unit Guider to the Community Lead Guider should also include the name(s) of the Member to be assisted and their Unit Name. It is not recommended that the matter be brought before the Provincial Council; this is a confidential matter, resolved by the Guiding Community concerned.

Examples of items the Fund could cover include:

- Membership/registration fees
- Camp fees
- Uniform
- Program Books

The Community Lead Guider, in consultation with the Community Administrator will authorize payment. The Guiding Community GIRL ASSISTANCE FUND is to aid individual Girl Members with costs incurred within Girl Guides. Applications will be considered at any time. Anyone individual may be supported more than once.

GUIDING COMMUNITY REGISTRATION FEE:

The \$30 Guiding Community Registration Fee is used to:

- provide equitable financial support for girls and Guiders traveling Inter-Provincially or Internationally following the Provincial Travel Assistance Guidelines
- cover membership/registration fees for Guiders who have a registered community activity (Unit Guider, Committee)
- provide annual training opportunities for Adult members
- provide a unit program book for **NEW** Unit Guiders as required
- cover costs associated with the Guiding Administrative Community - staff, administrative costs for screening new members, processing registrations, maintaining financial records, Community banking, phone, internet, etc.
- cover Community Lead Guider expenses

UNIT ACTIVITY FEE/WEEKLY DUES:

Unit Guiders may choose to apply a \$30 per Girl activity fee which may be collected by each Unit in lieu of weekly dues which is used to fund girl activities in that Unit, or continue with a weekly dues structure.

PROPERTY MANAGEMENT

There are 3 properties within the South Shore Guiding Community. The management of these properties is the responsibility of the Community. Volunteer committees consisting of GGC members and non – members need to be recruited to manage these properties.

Each property management committee will be required to follow the Property Management terms of reference which outlines the committee composition, and responsibilities.

A fund account for each property has been established for each property. As we are all aware funds are limited and the cost of maintaining our properties can be very costly. With this stated it is important to note that there will need to be fundraising activities identified by the property management committees to be undertaken by the Guiding Community to achieve sustainability of these properties.

PROCEDURES

Guiding Essentials – Standards at a Glance requires all funds to be deposited in full as received.

All revenues/monies collected in the name of GGC must be deposited into the Community bank account using the appropriate process. Each Unit or Committee must use the deposit book provided to them for depositing all monies collected. Wherever possible, all deposits should be made at a local Royal Bank of Canada Branch. A copy of the “South Shore Guiding Community Deposit Form” (see attached forms) must be forwarded to Guide House, along with a copy of the bank deposit slip **TIMELY** following the deposit being made. These can be sent to the Guide Office either **BY** scanning and emailing them or mail. It is recommended that all expenditures for the Unit or Committee should be paid from the Operating Funds or by requisitioned cheque. If you use personal funds to purchase items for your Unit or Committee please forward a completed expense form with receipts to Guide House for processing of reimbursement.

A monthly statement will be forwarded to the financial responsible Guider for each Unit or Committee. It is your responsibility to confirm the accuracy of your account against your own records. Should any discrepancies be noted between your records and the monthly statement please contact Guide House immediately.

All cheques that are to be issued by Girl Guides of Canada on behalf of your Unit or Committee must be supported by a supplier invoice, expense form, or cheque requisition form.

It is important to promptly record all money collected, and keep a record of all expenses incurred by your Unit or Committee.

Sample form to document unsupported expenses is included and should be used to support any such items.

OPERATING FUND RECONCILIATION FUND/REIMBURSEMENT FORM

Requests for Operating Funds will not be issued for amounts exceeding the monies in the Unit or Committee codeline. As you spend the Operating Fund for your Unit or Committee, record the details on the Operating Funds Reconciliation/Reimbursement Form and attach the receipts to the back of the form. When your Operating Fund becomes low forward the completed Operating Funds Reconciliation/Reimbursement Form with receipts to the Guide Office for reimbursement of the fund.

When the situation occurs for further funds in advance of an event (for example, a cash advance for a camp or special community event), the request for funds must be supported by a budget.

We encourage that you retain a copy of your receipts for your own records. At all times the cash on hand and the total unreimbursed receipts should equal the amount originally advanced for Operating Funds.

When you close your books for the Guiding year you must forward all receipts not reconciled using the Operating Funds Reconciliation/Reimbursement Form, along with any remaining Funds. The receipts and the remaining funds must equal the original amount advanced as Operating Funds.

A new Operating Fund will be issued to start the new Guiding year for each Unit and Committee.

PURCHASES AT THE GUIDE STORE

Guiders will be able to charge their purchases at the Guide Store to their Unit. This will save both time and money on processing reimbursement cheques.

NSF CHEQUES

If you deposit a cheque that is subsequently returned “non-sufficient funds”, you will be notified by Guide Office to make the appropriate adjustments to your financial records. An appropriate form letter will be sent by the Guide Office to the person from whom the NSF cheque was received and copied to the Guider. The letter will request a new cheque/cash from the person whose cheque was returned for the original amount plus the handling charges. When you receive the cheque/cash you will then redeposit it into your Unit or Committee codeline.

ANNUAL BUDGET

An annual budget will be prepared for the South Shore Guiding Community by the Provincial Finance Committee in consultation with the South Shore Administrative Community. Final draft of the Community budget will be presented to Provincial Council for approval.

ANNUAL FINANCIAL REPORT

The Annual Financial Report for the Guiding Community will be provided to all Guiders on the South Shore at the Annual Meeting.

Forms

1. OPERATING FUNDS
RECONCILIATION/REIMBURSEMENT FORM
2. CHEQUE REQUISITION FORM
3. DEPOSIT FORM
4. EXPENSE FORM
5. SUPPORT FOR NON-RECEIPTED EXPENSE