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**GIRLGUIDING ROYAL BERKSHIRE COUNTY**

**FINANCE POLICY**

Girlguiding Royal Berkshire is a charity and as such has an obligation to administer its funds, within boundaries, for the benefit of its members. The County supports Guiding activities by the use of these funds.

The County abides by Girlguiding’s Finance Policy (<https://www.girlguiding.org.uk/information-for-volunteers/policies/finance-policy/>).

1. **The Finance Committee**

The Finance Committee is appointed by the County Trustee Board to act in accordance with the terms of reference of the Finance Committee.

1. **The County Treasurer**

The County Treasurer working with the Chair of Finance and the employed book-keeper is responsible for:

* Keeping accurate and timely records
* Payments and reimbursements of expenses
* Budget monitoring and presentation at Finance and County Meetings
* Review of the accounts
* Submission of the annual Charity Commission Return

1. **Division/District/Unit Banks Accounts**

Details of any bank accounts held by Divisions, Districts and Units should be held by the Chair of Finance. Details required are:

* Bank
* Account Name
* Sort Code
* Account Number
* Authorised signatories.

It is the responsibility of the Division Commissioners to ensure this list is maintained.

1. **Expenses**

Expenses should be claimed by the County team and any members representing the County for out-of-pocket expenses. In addition. the Finance Committee has agreed to pay the cost of attendance to any Adviser or nominated representative for attending a National or Regional training or event where the cost is not covered by the host. Expenses should be submitted according to the Procedure for Authorisation of Expenses and Table of Approvals on the County Volunteer Expenses Form.

Expenses incurred between:

* 1st January and 31st March must be submitted by 30th April
* 1st April and 30th June must be submitted by 31st July
* 1st July and 30th September must be submitted by 31st October
* 1st October and 31st December must be submitted by 31st January of the subsequent year.

Only in very exceptional circumstances will expenses be reimbursed after these deadlines.

Reimbursement should be within 2 weeks from receipt of the expense claim.

1. **Grants**

Grants can be requested from County for financial support. The principal grants are:

* + International Travel Grants – Individual and Groups
  + General Grant

The criteria and application methods can be found on the GGRBC website.

1. **County Meetings**
2. **Badges**
   1. Long Service Awards

County will cover the cost of 20 and 30 years long service awards which will be presented at the annual Thanks and Recognition event. Long Service awards for 40 years and over are paid for by South-West England Region and will also be presented at the Thanks and Recognition event.

Five and ten years long service awards are the responsibility of the Divisions and Districts.

* 1. County Awards

County will cover the cost of all County Awards approved by the County Awards Committee.

1. **First Response/First Aid Training**
2. **County Supported Events**

County Supported Events are events which have been proposed by County Advisers and support the Guiding Delivery Committee’s planning. The aim of these events is to break even, however, any under/overspend is absorbed into County funds.

* 1. Proposals & Finance

Proposals for County Supported Events are usually presented through the Programme Committee, supported by a financial breakdown of costs and likely income. Every effort should be made to account for all costs, including VAT. Travel costs for the planning meetings are claimable and should be included in the proposal costing. The proposal should be submitted to the Finance Committee for consideration before being presented to County Trustee Board for approval.

For payments to third parties, requests to the Chair of Finance should be made at least 2 weeks prior to the payment date. Supporting documentation is required to initiate the payment.

* 1. Grants

Grants will be applied for if they fall into one of the grant categories specified above.

* 1. Claiming Expenses

For personally incurred expenses, the expenses form on the GGRBC website should be completed and submitted with supporting receipts according to the Procedure for Authorisation of Expenses and Table of Approvals on the County Volunteer Expenses Form. Reimbursement should be within 2 weeks from receipt of the expense claim.

* 1. Refunds

In exceptional circumstances the Finance Committee may agree to make refunds where the surplus is excessive. No refunds under £5.00 per person will be given.

* 1. Reporting

Organisers are to submit a final balance sheet to the County Treasurer and Guiding Delivery Committee Chairman within 3 months of the date of the event, detailing any under/over-spend. Information from these will be used to support Advisers budgeting events in the future.

1. **County Endorsed Events**

County Endorsed Events are events which have been proposed by individual guiding members, rather than County Advisers supporting the Guiding Delivery’s planning. Financing can be processed through the County bank account with no financial obligation to County. As a consequence, any under/over-spend is borne by the participants.

* 1. Application for Finance Facilities

Proposals for County Endorsed Events are usually presented through the Guiding Delivery Committee to the Chair of Finance at least 2 weeks prior to the finance meeting. Every effort should be made to account for all costs, including VAT. Travel costs for the planning meetings are claimable and should be included in the proposal costing. The proposal is submitted to the Finance Committee for consideration before being presented to County Trustee Board for approval

* 1. Grants

Grants will be offered if they fall into one of our grant categories specified above.

* 1. Claiming Expenses

For personally incurred expenses please follow the Procedure for Authorisation of Expenses and Table of Approvals on the County Volunteer Expenses Form and submit with supporting receipts. Reimbursement should be within 2 weeks from receipt of the expense claim.

For payments to third parties, requests to the Chair of Finance should be made at least 2 weeks prior to the payment date. Supporting documentation is required to initiate the payment

* 1. Refunds and excesses

As the event is not to be at the risk of County funds any surplus or excess is for the account of the participants. Accounts for the event should be agreed between the Chair of Finance and the Leader of the event no later than 12 weeks following the event. Refunds will be given after the deduction of the administration fee and excesses will be sought from the participants via the Leader of the Event to be received by Chair of Finance no later than 6 weeks following the Accounts presentation. Any deviation from this policy should be agreed by the Finance Committee prior to transfer of funds either into or out of the County Bank Account.

1. **Grants outside Girlguiding Royal Berkshire**

Grants are available at Region and National Level, details can be found on the appropriate website.

1. **Personal Loans**

A personal loan for attendance at Girlguiding events will be considered in exceptional circumstances. If approved, a payment plan will be agreed between the Chair of Finance and the individual. Any default on this agreement will incur interest at the Bank of England base rate.

1. **Subscription Non-Payment**

Approved by the County Trustee Board