

Unit Accounts 2022

Points to note/tips

1. **Accounts are still required even if your unit is not OSCR registered**
 You are looking after someone else's money and have a duty to take care of it and account for what you have done with it.
2. **Your Accounts MUST be independently examined**
 The independent examiner should have no connection with the charity trustees that might inhibit their ability to carry out an impartial examination. The following people will normally be considered to have a connection:
 - a. the charity trustees or anyone else who is closely involved in the administration of the charity
 - b. a major donor or major beneficiary of the charity
 - c. a close relative, spouse, partner, business partner or employee of any of the people mentioned above.

The independent examiner need not be an accountant. If you are having trouble finding someone to sign off your accounts, please speak to your commissioner in the first instance.

*Independent Examiner **should NOT be your District Commissioner (or your Division Commissioner if you don't have a District Commissioner), as they are involved in the administration of your Unit.***

An Independent Examiners guidance note with Checklist is available, so your Independent Examiner understands his/her responsibilities.

3. **When should your Accounts be completed?**
 Your District/Division Commissioner will let you know when your Accounts should be finished, and submitted to them for checking.

The date set by your local commissioner is NOT NEGOTIABLE!

Your District/Division Commissioner will then meet with the County Commissioners and County Treasurer to submit your accounts.

What should be handed into to your District/Division Commissioner?

- Accounts Checklist - *Completed by Unit Leader & verified by District Commissioner*
- Trustee Annual Report - **MUST be signed & dated by a Trustee**
- Receipts & Payments Account
- Statement of Balances - **MUST be signed & dated by a Trustee**
- Independent Examiners Report - **MUST be signed, addressed & dated by the Independent Examiner**
- **Copy** of Year End bank statement - *NOT original*
- Key information template - *Please provide as much information as possible, and provide details for all Unit bank accounts (provide additional pages if necessary)*



Instructions for Accounts 2022

1. Complete the 'Unit_Accounts_2022.xls' spreadsheet with your Unit Name, District, Division and OSCR number (if applicable), on all tabs in the spreadsheet. If your unit is **NOT** OSCR Registered, please type "N/A". *Please DO NOT use Girlguiding Edinburgh's OSCR number or Girlguiding Scotland's OSCR number.*
2. Populate the 'Statement of Income & Payments' tab & the 'Statement of Balances' tab with your 2022 & 2021 numbers.
3. **3rd Party Fundraising** - If your Unit has raised money for another Charity, we would expect to see the amount raised in the 'Receipts' section, and the expenses/donation in the 'Payments' section of the Accounts. **These 2 values should be the same.** For example, if you hold a coffee morning for 'Children In Need', the money collected (i.e. £43.50) should be shown in 'Receipts' and £43.50 should be shown also in 'Payments'. This could be the whole £43.50 was donated to Children in Need, or £38 was donated to Children in Need & £5.50 was spent on Tea/Coffee/Biscuits for the event.
Please note: The money your Unit receives in donations or subscriptions (whether OSCR registered or not) should be used for the Unit, so should not be used to donate to other Charities (i.e. rounding up the Payment to Children in Need to £50)
4. Please update the "Assets & Liabilities" section on the Statement of balances. The Assets = the value of any equipment belonging to the Unit (please only include items valued individually in excess of £100). The Liabilities = the value of money the Unit owes to another party (i.e. Did Girlguiding Edinburgh pay your Subscriptions? Do you still owe this money to them as at 30th June? If so, this should be included in the Liabilities section, with a brief explanation, e.g. "This represents money owed to Girlguiding Edinburgh for payment of 2021 Membership Subscriptions"
5. Next update the trustees report with details of the number of girls in your unit (on average) during the year and any other information needed to explain big differences in your accounts from last year to this year. E.g. did you undertake a lot of fundraising in the year, was there a special trip which meant your expenditure this year was much more than last year or did your unit buy something really expensive for ongoing use (a tent perhaps).
6. Charity Address on the Trustees Report should either be the address where the Unit meets OR a Trustees address. It should **AGREE** to the **address that is registered on OSCR** (if applicable). *It should NOT be Girlguiding Edinburgh's address.*
7. Print all the pages out and sign and date the Trustees Report and the Statement of Balances
8. Review the accounts checklist and make sure that each item on it is complete/okay. Initial the boxes as you go.
9. Pass all the printed pages, your bits of paper, your cheque books and bank statements across to the independent examiner (see point to note 2 on page 1) so that they can check your accounts.
An Independent Examiner Guidance Note & Checklist is available to help provide support on what the Independent Examiner should be checking.
10. Make sure that the Independent Examiner signs and dates their page and includes their name and address so that OSCR (or your Treasurer!) doesn't reject the accounts.
11. Once the independent examiner has signed the report, photocopy the accounts 3 times if you are OSCR registered, 2 if you are not, then pass your accounts, copy closing bank statement, Accounts checklist & key information template to your district commissioner. (Please retain the original copy for your records)
12. Your district commissioner will also review the checklist and initial each item on it.
13. District Commissioner will pass two sets of accounts to the Division Commissioner. The Division Commissioner will collate all sets for the Division and meet with County Commissioners and County Treasurer to submit to EHQ.





14. If your Unit is OSCR registered, please wait until your Local Commissioners & County has checked the accounts before submitting your OSCR return, in case there are any updates required. Complete either the paper return or the online return, and arrange for a copy of the accounts to be sent to OSCR or scanned and included with the online return submission. Keep a photocopy of the completed return or the submission confirmation for your records.

