

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 Account 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 with Cashbook 2022

1. Start by clicking on the “standard info and instructions tab and fill in the yellow cells. The date ones are up to date for this year end so don’t need to be changed but the unit does need to enter its own unit name, District, Division and OSCR number if it’s registered. If you unit is **NOT** OSCR Registered, please type “N/A”. *Please DO NOT use Girlguiding Edinburghs OSCR number of Girlguiding Scotlands OSCR number.*
2. Locate last year’s accounts!
3. Fill in the figures from last year’s accounts into the 2021 column of the ‘Statement of Income & Payments’ tab and the ‘Statement of Balances’ tab. *Do not over type any cells coloured BLUE as they contain formulas which help to make this year’s completion a bit easier!*
4. Locate all the bits of paper, envelopes, post it notes, cheque book and bank statements that you have for the unit accounts.
5. Get a final bank statement for the year, one which shows the balance at 30 June 2022. A screen print from a cashier in the branch is acceptable, the Banks aren’t issuing statements as regularly now in order to cut down on paper and cost. For preference its helpful if the branch stamp is applied to the screen print so that it’s clear that it is the branch that has given you the statement.
6. Sort all these bits of paper into two piles, those which support income (envelopes with girl’s names on which subs were received in? letter sent with a donation?) and those which support expenditure (e.g. receipts from the Guide shop, Hobbycraft etc.). Sort each pile into date order, then starting with the oldest first put a number on the top corner of each bit of paper in sequence (i.e. oldest is 1, next is 2 etc.).
7. Taking the pile of income papers first key each one into the ‘Income Record’ tab. In the ref column in the spreadsheet enter the number that you wrote on top of the bit of paper. This just makes it easier to check things back if the books don’t balance first time. The amount received should be entered in the bank column if it was a direct transfer into your account (e.g. gift aid from HMRC) or a cheque you received. The cash column should be used for just that. You should then fill in one of the other columns to “explain” what the money was for. E.g. for income most of the money received will have been for “member subscriptions” so that is the other column that should be used. The exact same amount must be entered in both columns; otherwise the column at the far right (called “check”) will show an amount in it. Your accounts will not work until that column shows zeros all the way down.
8. Complete the ‘Expenditure Record’ tab in the same way as the income record. In the ref column on here its useful to use the cheque number for any money paid out by cheque as it makes it easier to cross check everything to the bank statement.
9. Next, take the bank statement and match all the amounts in the bank column on your ‘Income Record’ tab to the “in”/”deposit”/”credit” column on the bank statement. Any items on your income record that don’t match to the bank statement should either a) be corrected if you’ve mis-typed the amount or b) be entered into the reconciliation tab, in the box “deposits made in the period not entered on bank statement”.
10. Next, take the bank statement and match all the amounts in the bank column on your ‘Expenditure Record’ tab to the “out”/”withdrawal”/”debit” column on the bank statement. Any items on your expenditure record that don’t match to the bank statement should either a) be corrected if you’ve mis-typed the amount or b) be entered into the reconciliation tab, listed one at a time in the section “less outstanding transactions”.
11. Follow the full instructions on the reconciliation tab to complete this section fully.
12. Next count the cash in your petty cash tin/envelope etc. if your unit has cash in hand. Enter this amount in the box marked “Balance according to cash tin” on the cash reconciliation sheet and follow the remainder of the instructions on that section to complete this fully.





13. Provided you haven't typed over any blue cells you should now find that your statement of income and payments and statement of balances is all completed for you and balances.
14. **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 spend 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)
15. 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*"
16. 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).
17. 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.*
18. Print all the pages out and sign and date the Trustees Report and the Statement of Balances
19. Review the accounts checklist and make sure that each item on it is complete/okay. Initial the boxes as you go.
20. 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.
21. 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.
22. 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)
23. Your district commissioner will also review the checklist and initial each item on it.
24. 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.

25. 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.

