

Girlguiding North Yorkshire South Finance Policy

Bank Accounts and Signatures

The County has two bank accounts with Lloyds Bank, a current account and a deposit account. There are 4 signatories to the account; the two County Commissioners, the Treasurer and 1 other, local to the Treasurer, to sign cheques. Two signatures are required to complete a withdrawal (cheque, cash or internet banking) in line with Girlguiding policy. The signatories must not be related.

A new current bank account with Co-operative Bank was opened in autumn 2023 for the purpose of having a debit card for purchases that can only be made in that way. The balance in the account will be no more than £1000 and transfers to the account from the main current account must be authorised by 2 signatories other than the treasurer, who will hold the debit card.

In addition, there are reserves held and these are placed in savings accounts regulated by the Financial services authority with UK based institutions. The Trustees regularly review and approve the investment of reserves.

Reserves Policy

The balance of Reserves on the general fund should be between 9 and 15 months of normal expenditure.

Standing Authority for Expenditure

- A budget for the following year will be prepared and presented to the Trustees (see County Constitution) for approval at the autumn meeting. This will specify the spending limit that the County Commissioners can commit to without having to refer back to the Trustees.
- White Rose House Committee is authorised to commit expenditure in line with its annual budget and operating costs without the need to refer the matter for approval. Proposals for large capital expenditure (as opposed to routine maintenance and running costs) should be prepared and presented to the County Trustees.

International Grants and Refunds

For Region and National opportunities (e.g. GOLD)

Grants will be awarded to members **selected** to attend or lead international opportunities, on receipt of a written application from the participant. Payments of 10% of the total cost up to a maximum of £300 can be authorised by the County Commissioner(s) in consultation with the County Treasurer to confirm affordability in line with the agreed budget. Grants in

excess of this percentage or upper limit will only be considered in exceptional circumstances and must be submitted to the County Trustees for approval.

If an individual pays more than the final invoice, the overpayment will be returned to Girlguiding levels in accordance with the Terms and Conditions of the event and the Region Policy in operation at that time.

For County Organised Opportunities

Terms and Conditions, including any grants towards costs, will be agreed by the Trustees for each opportunity based on the financial situation of the County at the time.

For Unit, District and Division Organised Opportunities

We are unable to offer financial support for unit organised opportunities.

Girlguiding Resources

The following will be funded by County (for its members only) and can be ordered by Commissioners or County Advisers as follows:

Resource	Approved Purchaser
Long Service Awards	Badge Secretary or Administrator
Young Member High Achievement Awards i.e. Queens Guide, Commonwealth Award	Division Commissioner
Going Away with Awards (Adults or Young Members)	County Residential Adviser
First Response Training Resources e.g. resuscitation shields, gloves. Books are no longer provided	Nominated First Response Trainer
Leadership and Young Leader Qualifications	District or Division Commissioner

Young Member Bronze, Silver and Gold Awards are ordered via the county website but paid for by the unit. Gold Awards are paid for by the County.

Annual Subscriptions

- Local Levies for County and White Rose House (after consultation with the WRH Treasurer) will be recommended by the County Treasurer at the Autumn Executive Team meeting where it will be agreed by a majority vote.
- Units which represent to the County that they are in financial difficulty and unable to afford the annual subscription either in full or in part can be considered for a loan from County funds on the understanding that:
 - The request is in writing and contains evidence of the unit's financial situation; and
 - A repayment plan is agreed which must be before the next year's subscriptions is due; and
 - The Unit Leadership Team accepts support in budgeting so the unit can become self-sufficient in the future.

Travel and other Incidental Expenses

All reasonable travel expenses will be paid for anyone holding a County appointment on completion of the County Claim Form and provision of receipts where applicable. This will either be the actual cost for public transport or mileage at £0.45 per mile.

Expenses should be claimed, or gift aided back to the county, for attendance at County Executive Team meetings. This is so the true cost of running the county can be established.

Other incidental expenditure such as postage, telephone costs, stationery etc will be met on completion of the County Claim Form and the provision of receipts where applicable.

New County Commissioner Uniform Grant

On appointment to the role of County Commissioner a grant of £250 will be made to enable the purchase of additional items of official uniform.

Joint Activities with Scouting

The County commits to underwrite, to the extent of one third of costs, the annual York St George's Day parade and the bi-annual York Scout and Guide Gang Show. A discretionary contribution to the costs of the St George's Day parade in Selby can be agreed by the Trustees.

The county has a one third interest in the York Gang Show and this is usually self financing but in extraordinary circumstances the one third interest should be viewed as a liability.

Bursary application

A bursary of 10% to a maximum of £50 will be paid towards the cost of gaining a specialist qualification from which County members will benefit. If this, together with bursaries from

Girlguiding and Region, does not meet the full cost applications for additional amounts will be considered on a case by case basis.

Cost of attendance at Trainings

From January 1 2021 all County organised trainings will attract a non-refundable booking fee of £5 which can be reclaimed from Unit/District/Division funds as appropriate. Any specialist training that has increased costs will be considered on a case by case basis.

County Events (fun days camps, sleepovers etc)

Proposals to hold an event must be submitted ahead of the budget setting which should aim to be self-financing. Any request for a subsidy needs to be approved by the Trustees and must be submitted to the Executive team meeting prior to any commitment to expenditure is made. Once a proposal has approval the event lead volunteer will undertake to monitor the budget throughout the planning process and report back to the trustees if there are any significant changes primarily on the expenditure side that could pose a potential financial risk to the county. If the event generates a financial surplus, then refunds will be made to participants. However smaller surpluses, for example 5% or lower can be retained for reinvestment in future opportunities for young members. If an event incurs a loss, even given careful monitoring through the planning stage, the county will undertake to cover the balance of cost up to 5%. Any larger shortfall will need to be considered by Trustees on a case-by-case basis. Event insurance should be considered for all events.

Version 4 December 2023 To be Reviewed Annually