



## Taking action in relation to the non production of unit/district/division accounts

Failure to produce accounts is a serious matter which can lead to the removal of an appointment and/or membership. It is a breach of Girlguiding policy and therefore of the Volunteer Code of Conduct, to fail to produce accounts in accordance with the Charity Commission's and Girlguiding's requirements.

Unit/District and Division accounts must be produced and reviewed as soon as possible after the end of the relevant accounting year. **In Gloucestershire the accounting year ends on December 31<sup>st</sup>.**

Commissioners should discuss, and agree, with leaders in their area, an appropriate date when accounts should be produced to the Commissioner/reviewer. This date, **which ideally should not be later than March 31<sup>st</sup> following the end** of the relevant accounting year, must be communicated to all leaders and reviewers.

After the agreed date, all attempts by Commissioners to obtain accounts and/or statements of income and expenditure, must be recorded, with date and the reasons, if any, given for not producing the accounts. **All Districts /Divisions should nominate someone to support leaders with the production of accounts if needed.**

After three unsuccessful attempts, the matter **MUST** be referred to the Chair of the County Finance Committee, who will write to the leaders(s) concerned giving a deadline for production of the accounts. Failure to respond or to comply will then be referred to the County Commissioner to be dealt with as a breach of the Volunteer Code of Conduct.

Reviewers must be made aware that serious issues with unit accounts can result in the removal of a leader's appointment and/or membership, and therefore **MUST** be referred without delay to the relevant Commissioner.