

Girl Guides Queensland

SIMPLE BOOK-KEEPING

Requirements on How to Keep a Cash Book

Support Group and District Support Team Accounts



GIRL GUIDES
AUSTRALIA
QUEENSLAND



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TREASURER'S RESPONSIBILITIES

The Treasurer is the office bearer responsible for accounting for the finances of the Support Group/District Support Team and this requires someone with a sound knowledge of accounts and financial statements.

Treasurers may be subject to a background check (police records check or screening through other authority as specified by Guides Queensland), according to Region/State policy.

The Treasurer of the Support Group/District Support Team:

- Prepares the annual budget for the District.
- Prepares a written monthly financial statement for the Support Group/District Support Team meeting.
- Prepares an annual statement in accordance with the rules of the organisation and, with the District Leader, ensures that all financial books of the Support Group/District Support Team are audited annually, Refer *Constitution, Finance and Records and Policy and Procedure F10.10 Auditors*.
- Keeps current records of all financial transactions of the Support Group/District Support Team and presents for perusal by the District Leader and committee members at every Support Group/District Support Team meeting.
- Keeps accurate record, in front of cash book, of all financial adopted motions (policy) including dates (Leader uniform expenses, levy) and a list of all recurring payments including due dates.
- Is familiar with, and has a knowledge of, Guiding publications - *Guide Lines, Queensland on the Go, Support Group Accounts, Hints and Guidelines for Support Groups/ District Support Team, Policy and Procedure, Property Booklet, Insurance Booklet* and the application for membership form.
- Obtains receipts for all payments and retains them for audit.
- Issues receipts for all monies received and deposits all money promptly.
- Receives and recommends all accounts for payment at the monthly meeting.
- Pays all accounts by cheque.
- Keeps a record of petty cash payments for audit purposes.

See also Publication "*Hints and Guidelines for Support Groups and District Support Teams*" available from *Guide Supplies*

FINANCE

You are responsible for public money and therefore need to be aware of, and implement, the following procedures and guidelines.

For further information see Guide Lines, Constitution, Policy and Procedure, Support Group Constitution, Hints and Guidelines for Support Groups and Insurance Booklet, District Resource Book, and Leader's Resource Book.

Simple Book-Keeping

The official books required to be kept by a Leader/Treasurer are:-

- cash book,
- cheque book,
- petty cash book,
- receipt book,
- deposit book,
- bank statements
- receipts for all payments.

Cash Book

Guides Queensland recommends the use of the Cash Book in *Unit Accounts*. Find out from your District Leader what format the auditor requires.

A computer accounting package can be used but the layout should conform to the auditor's requirements or be accepted by them. These records should also be available as hard copy and a backup kept on USB. The important thing is that a true and correct record of all financial transactions (both income and expenditure) is recorded and that this is carried out in a way you or the Treasurer can manage and the auditor approves.

Liquid paper must not be used to correct errors.

Simply rule a line through the error, make the adjustment and initial it. The auditor can then clearly see the correction.

Cheque Book

All payments should be made promptly by cheque. It is important to show all details on the cheque butt including date, name of payee, **reason for payment** and the amount. Cheques made out to individuals or organisations should be marked 'not negotiable A/c payee only' and care must be taken to ensure the name of the payee is correct. You should not sign a blank cheque in advance as this can lead to fraud.

Receipts for all payments must be kept for auditing purposes. More than one family member may be a signatory on one account, however no two family members may co-sign any single cheque (*Policy- F10.1 Finance*).

Petty Cash Book (If used)

A small float of say \$50 should be established and used to pay for **minor** expenses only. Cheques should be used to pay for the majority of expenses, eg. meeting expenses, camps, etc and all receipts must be retained for audit purposes.

When reimbursing a petty cash float a cash cheque should be drawn **to return the float to the established ceiling figure**, for example if the petty cash float is \$50 and only \$15 has been expended the Petty Cash reimbursement cheque would be for \$15 not \$50.

A receipt must be issued and recorded in the petty cash details and the receipt kept in the petty cash book. Alternatively you may use your own money for the many small purchases for which petty cash is used and draw a cheque when these purchases reach a certain amount. However, if this system is used all receipts must be provided and filed in an orderly manner and totalled in the petty cash book.

It is recommended that reimbursement cheques be drawn at regular intervals throughout the year and care must be taken that adequate funds remain in the account to cover these.

There must be supporting receipts, invoices, etc. for all payments either made by cheque or by cash.

These can be pasted in a Scrap Book or exercise book. To make it easier for the auditor keep a separate section for the petty cash payments.

Receipt Book

An official receipt book is available from Guide Supplies or a general receipt book may be used. Receipts must be written for all money received including the weekly total of Unit subscriptions, if applicable, and amount banked should agree with the amount received.

When a receipt is received for a payment made it is of assistance to the Auditor if the relevant cheque number is noted on the receipt by the Leader/Treasurer before this is filed.

Deposit Book

This is obtainable from the financial institution. It is wise to note the receipt number and amount on the back of the deposit slip, particularly when several receipts may be incorporated in one deposit.

It is advisable to obtain a rubber stamp bearing the title of the account for use in endorsing the back of cheques before depositing, stamping receipts if necessary and other Unit needs. Money must be deposited with a bank, approved building society or credit union within fourteen days of receipt. *Policy and Procedure F10.13.4 and F10.13.3*

Bank Statements

These are issued on a regular basis by the bank and may also be obtained on notice, although this usually entails a fee. They should be reconciled with the Cash Book to give a true balance on hand.

The bank statements are usually forwarded to the District Leader who will then pass them on to you. As she is ultimately responsible for the finances of the District she needs to have an overall picture of what is happening and to ensure that all accounts are operating within healthy limits.

Ideally, bank statements should be requested monthly on the last day of each month to enable easy reconciliation of accounts. They are to be available for perusal by committee members at every Support Group/District Support Team meeting. Bank Statements may be viewed on the internet.

Documentation

All expenses must have original documentation. These documents, including receipts, cheque books, deposit books, cash books, bank statements and audit statements must be kept for a minimum of five years. Storage facilities are available in the Guide Hut for this purpose.

Where there is no permanent or secure storage at the meeting place, an alternative arrangement needs to be made and the location recorded in the minute book or folder.

Annual Audit

All accounts must be audited annually as soon as practically possible after December 31 (end of the Guiding financial year) and before the District Annual General Meeting.

A Statement of Unit Receipts and Payments (QF.FI.10) must accompany each set of books. Ideally all District/Unit accounts should be audited by the same person.

The District Annual General Meeting must take place within three months of the end of the Guiding financial year, which is by March 31. Financial Guiding year is 1 January to 31 December.

Accounts must also be audited when there is a change over of persons managing them. Where Leaders share the role of Treasurer, it is therefore prudent if this responsibility is undertaken for a financial year by one person during which time she is fully responsible.

Support Group members may share this responsibility for shorter periods provided the necessary audits are carried out.

All accounts must balance and receipts must be available for payments made. If there are vouchers missing a letter of authority should be given to the Auditor giving permission to sight the original cheques at the bank if required. It may be that the Auditor would simply refer to the minute book where the cheques were passed for payment.

Auditor

Policy and Procedure F.10.11 Finance

The Auditor is appointed annually by the District Leader at the Annual General Meeting. Preferably an Auditor for Guides Queensland accounts should be a person recognised as a certified practising accountant or a person who has qualifications of equal standard. Where this is not practicable you may appoint a person with adequate relevant experience.

If the Auditor is satisfied with the management of the District's accounts they will sign each Statement of Receipts and Payments (Form QF.FI.10). You must forward copies of these to your Region Leader by the end of April along with the reports listed in 1.15.5, District Annual General Meeting (*District Leaders Resource Book*).

GST

Girl Guides Queensland is registered for GST and each Support Group/District Support Team is treated as a sub-entity of Guides Queensland. This means that each Support Group/District Support Team is not registered, and will not register, for GST or apply for an Australian Business Number (ABN) unless their annual turnover exceeds \$150 000 per year (excluding interest or investment income) – contact the State Executive Officer if you fall into this category.

If required a Support Group/District Support Team can quote the ABN of Guides Queensland, that is 50-250-642-103, to avoid tax being withheld from a payment and in a PAYG withholding situation.

However you must make it clear that the Unit/District/Support Group/ District Support Team is not registered for GST.

By-Laws Covering the Operation of Bank Accounts

The following details constitute the procedure that should be adopted regarding the operation of accounts held by Guides Queensland with banks and approved building societies and credit unions.

Accounts should be opened only by a Support Group or District Support Team. Support Group finance is dealt with more thoroughly in *Hints and Guidelines for Support Groups/District Support Team* but these guidelines present an overview.

- ▶ Accounts must be titled **Girl Guides Queensland** followed by the name of the Support Group/District Support Team and **must not be accessed by ATM cards, Internet banking or phone banking.**
- ▶ A parents' committee does not constitute an official branch of Guiding and therefore is not authorised to open an account in the name of Guides Queensland.
- ▶ Method of operation. Three signatories, one of which should be the District Leader, with any two to sign.
- ▶ Authorised signatories for Support Groups are the office bearers of the particular Support Group and the District Leader. If there is no District Leader the Region Leader is the Signatory.

Authorised signatories for the District Support Team are the District Leader, Treasurer and at least one non-uniformed member.

For a District Support Team at least two non-uniform persons must be on the committee and one needs to be a signatory on the accounts.

More than one family member may be a signatory to one account, however no two family members may co-sign any single cheque. See *Finance Policy F10.1, F10.7 and F10.8*

Copies of the *State Constitution and Guide Lines and Guides Queensland Act* have been lodged with the Head Offices of banks and other approved financial institutions in Brisbane. It is the practice of some of these to contact State Office when an application is received from a branch to confirm that the signatories nominated are listed in State records as authorised persons. Branches may also ask to sight the meeting minutes that confirm the opening of a new account or change of signatories for an existing account so it is important that such details are recorded in the appropriate minute book.

New signatories will need to provide the 100 point verification required by financial institutions.

- ▶ Some banks allow society accounts for Guides Queensland. Check with your bank about interest, cheque book charges and any fees on this type of account.
- ▶ Girl Guides Queensland is exempt from provision of a tax file number. If a form requires a tax file number then insert the wording 'Non-profit youth organisation exempt under Section 50-5 Income Tax Assessment Act 1997'.

Using A Computer Software Program

Software programs like Excel, MYOB, Quicken may be used to record a cash book. BUT a paper copy must be kept in a bound "Cash" book.

Not all leaders or Treasurers have access to computers and paper copy is needed for future reference and for an auditor.

Software programme MUST produce information in a format similar to the guidelines in this booklet. Programme/ software should be a simple style of book keeping. As a Treasurer for Guiding we are not handling large sums of money and not under business or tax guidelines.

Importance of Keeping Good Financial Records

The importance of cash books being kept up to date is because you are dealing with public funds, you are accountable for them.

Having the books up to date and correct is protection for the Leader and it is helpful if that Leader gets sick or leaves and someone else has to take over at short notice.

1. All monies received must be receipted and banked within 14 days.
2. Receipts need to be obtained for all purchases.

Accounting of money is not difficult providing records are kept and attended to regularly.

INFORMATION FOR TREASURERS

Use of Support Group/District Support Team Funds

The contribution that the Support Group/District Support Team can offer is as varied as the need. The Support Group/District Support Team should not be regarded only as a fundraising body although money is important.

The Support Group/District Support Team is financially self-supporting and has no call on Unit funds – nor does it have any say in the manner in which Unit funds are spent. This is the District Leader's responsibility.

The use of Support Group/District Support Team funds is at the discretion of the body although advice and recommendations for its use from the District Leader is appreciated. Any requests from Leaders for financial assistance should be made through the District Leader and not directly by individuals to the Support Group/District Support Team.

Support Group/District Support Team over Holiday Break

Prior to the Support Group/District Support Team breaking for the holidays, a motion should be confirmed authorising the office bearers to pay any accounts or expenses due before the next meeting.

Preparing a Budget

It is important that a budget is proposed by the Support Group/District Support Team at the beginning of each year. The Treasurer can prepare the basis of the budget from the previous three or four years and present it to the Support Group/District Support Team meeting for discussion. At the end of each year, complete a list of actual expenses.

The format for a budget can be very simple. List all the expenses that can be expected (see template for suggestion). A simple budget with most likely items of expenditure is provided in *Hints and Guidelines for Support Groups*

Voluntary Contribution

Support Groups may ask for a voluntary contribution per family. Letters should suggest three or four amounts along with 'other', giving choice of voluntary amount. All letters asking for voluntary contributions must be submitted to the Region Leader annually and approved at a Region meeting prior to circulation.

Support Groups are responsible for collecting voluntary contribution/levy and Support Group monies and for banking these funds in the Support Group account.

District Support Group Levy

As an alternative to voluntary contributions, Support Groups/DST may ask each family to pay a levy.

- The levy will be known as (name of District) District Support Group Levy.
- All letters asking for a District Support Group Levy must be submitted to the Region Leader annually and approved at a Region meeting prior to circulation.
- The total amount of the District Support Levy collected is to be no more than that of the total of the previous year basic running costs e.g. rates, electricity, insurance, mowing, telephone, Leaders' membership/uniform/training.
- The amount of the District Support Levy is reassessed annually.

It is of vital importance that inability to pay a District Support Levy does not prevent or exclude any girl from being involved in Guiding. It is desirable that families provide both practical and financial support.

Grants and/or Funding Submissions

From time to time grants are available from sources outside Girl Guides Queensland. **All submissions for funding, irrespective of what is being sought, must be brought to the attention of the State Executive Officer.** Grants/Funding Submissions have cut off dates at different times of the year and time could be of the essence.

The Support Group/District Support Team need to be aware of this, otherwise it could be many months before the opportunity arises again. Notice of local grants can be found in the local newspapers and may not need submission through State Office.

Grant submissions to the Community Benefit Gaming Fund must be forwarded for completion of sections 2, 3 and 13 and endorsement by State Executive Officer. The submission will then be forwarded to the Fund.

Submissions to the Jupiter Casino Community Benefit Trust, Breakwater Island Casino Community Benefit Fund, Queensland Facilities Development Scheme, Myer Foundation and Sidney Myer Fund must be forwarded to the State Executive Officer for endorsement prior to submission.

Fundraising

Any fundraising proposals are to be discussed with the District Leader and need to be considered in line with existing fundraising activities, such as the sale of biscuits.

Biscuit orders are made through the District Leader who will receive promotional material and details of pickup/delivery arrangements, incentives, payments, etc.

'Games' such as raffles, art unions, bingo, Calcutta sweeps, covered by the Charitable and Non-Profit Gaming Act 1999, do not require a licence or permit. However, accounting records must be kept and other conditions apply - consult with District Leader and refer to Your Guide to Category 1 Games and Your Guide to Category 2 Games for details.

CASH BOOK EXPLAINED

RECEIPTS

Review the columns as you work across the page and consider what information needs to be entered. The information required should have been entered onto the receipts issued when monies were received. Information may also be taken from the Unit Subs book and the Bank Statement.

Each receipt written will have its own line in the cashbook. The analysis columns to the **right** of the heavy line can be changed or added to depending on the needs and requirements of the Unit, District or Region. By changing or adding columns your aim should be to reduce the number of items entered in the Sundry column.

Date: The date when monies were received. It is important to show the year at least once on each page.

Details/Received From: The name of the payer and any other relevant information

Receipt Number: Receipt Number in strict numerical order

Amount \$: The **total** amount of money written on the receipt. The entry may be split over two or more analysis columns in order to allocate it to specific purposes.

Total Banked: The total amount of each banking. This should equal the total amount written on the deposit slip. A number of line entries may be added together in one banking.

Fundraising: Funds raised through raffles, sales of items, BBQs, etc.

Donations: Amount received from donations.

Biscuits: Sale of Girl Guide Biscuits.

Contributions/Levy: Amount received from Guides/ Families.

Bank Interest: Amount shown on Bank Statements for interest paid by the bank on funds held in the account. Check with your bank to determine how often interest is paid. You are not required to write a receipt for this amount, it may simply be entered into the cash book on the appropriate date.

Hut Hire: Funds received from Hiring out the Hut.

Sundries: Any item that doesn't have its own column goes in this one. These generally tend to be "One-off" receipts. This column should be used as little as possible to save on Audit time.

Sundries Detail: A description of the entry in the sundries column or a description of any other line entry that could need further explanation.

Totals: The total of the **amount** column should equal the total amount **banked** for the month. The total of the analysis columns to the right of the heavy line should equal the total in the amount column.

If these do not agree a mistake has been made and should be found.

Example of Cash Book - Receipts

District	Go Ahead			For Period	From	1 January 20XX							
SG/DST	Happy Support Group			To	31 December 20XX								
Date	Received From	Receipt Number	Amount \$	Total Banked	Fundraising	Donations	Biscuits	Contributions/Levy	Bank Interest	Hut Hire	Sundries		
											Amount	Detail	
Brought forward from 1 January or previous page				\$1244.98									
March 31	J Smith	475	15.00		15.00								
	C Citizen	476	15.00	30.00	15.00								
	Bank Interest	BS 24	.10	.10					.10				
April 6	M Able	477	35.00			25.00	10.00						
May 23	E Willing	478	20.00									20.00	Shirt
	V Eager-affle	479	45.00	100.00	15.00	25.00						5.00	Badges
May 25	Dance Club	480	100.00	100.00						100.00			
TOTALS			\$230.10	\$1475.08	45.00	\$50.00	10.00		.10	100.00		25.00	

Carry Forward to Next Page **Totals from all Columns** \$ on this side should agree with amount column Total each column = \$230.10

PAYMENTS

Date: Date of cheque or other payment. It is important to show the year at least once on each page.

Paid to: The name of person to whom the cheque is payable and any other relevant information that explains what the payment is for.

Cheque Number: The number of the cheque written. Usually only the last three numbers of the cheque are recorded. However if there is a new cheque book it is advisable to record all the digits of the first cheque.

Amount \$: The amount of the cheque or other payment.

Hut Maintenance: Expenses for repairs, maintenance and supplies for hut

Rates & Insurance: Rates and Insurance paid

Equipment: Equipment that is of a lasting nature – Fridge, Camping equipment, resources books, tapes.

Electricity and Telephone: Electricity and Telephone accounts

Training and Leaders: Expenses to send leaders, DL to trainings.

Fundraising Expenses: Expenses incurred to raise funds.

Sundries: Any item that doesn't have its own column goes in this one. These generally tend to be "One-off" payments. This column should be used as little as possible to save on Audit time.

Sundries Detail: A description of the entry in the sundries column or a description of any other line entry that could need further explanation.

Totals: The total of all the columns. The total of the amount column should equal the sum of all the analysis columns to the right of the heavy line.

If these do not agree a mistake has been made and should be found.

Bottom of Page: Complete a bank reconciliation to balance cash book with bank statement.

Example of Cash Book - Payments

District		Go Ahead		For Period		From		1 January 20XX						
SG/DST		Happy Support Group				To		31 December 20XX						
Date	Paid To	Cheque Number	Amount \$	Hut Maintenance	Rates & Insurance	Equipment	Electricity & Telephone	Training & Leaders	Fundraising Expenses	Sundries				
										Amount	Detail			
Brought forward from previous page														
Feb 22	Petty Cash Float	221	20.00								20.00	Petty Cash Float		
March 4	Electricity	222	12.65				12.65							
March 31	Region Training	223	60.00					60.00						
April 4	Telstra	224	35.20				35.20							
May 30	Rates - Council	225	135.50		135.50									
TOTALS			\$263.35		135.50		47.85	60.00			20.00	\$263.35		
Balance as per cash book 1 Jan 20XX			\$1244.98	Balance as per Bank Statement			/ /	\$1146.93						
Add receipts			\$230.10	Add Outstanding Deposits				\$100.00						
			\$1475.08					\$1246.93						
Deduct Payments			\$263.35	Deduct Outstanding Cheques #			224	\$35.20						
Balance as per cash book / /			\$1211.73	Balance as per cash book / /				\$1211.73						

PETTY CASH

Date: The date when cash is paid out or the reimbursement cheque is received. It is important to show the year at least once on each page.

Details: A description of what the cash was paid out for or to whom it was paid.

Amount \$: When cash remaining is getting low it is reimbursed to bring it up to the fund balance, in this case \$20.00. The amount of the reimbursement is entered in the Amount and Total columns as a **minus** figure and the Balance column is adjusted accordingly.

Meeting Expenses etc: The amount paid out of petty cash is entered in the appropriate dissection column. (meeting expenses, camps, postage, stationery, Unit activities).

Sundries: Any item that doesn't have its own column goes in this one. Use as little as possible as it's better to add more analysis columns to save on Audit time.

Detail: A description of the entry in the sundries column or a description of any other line entry that could need further explanation.

Total: For each line the amount in the total column must match the total of the amounts in the other columns.

Cash on Hand: A running balance is adjusted by each entry in the Total column. The amount shown as balance should equal the amount of cash left in the petty cash tin.

TOTALS: The book should be totalled at the end of the month (not done in this example.) The total column must equal the total of all the other columns to its left, including Amount column. If not, a mistake has been made and must be located.

Example of Petty Cash Book

District	Go Ahead	For Period	From	1 January 20XX						
SG/DST	Happy Support Group	To	31 December 20XX							
Date	Paid To	Amount \$	Secretary Expenses	Phone	Postage/ Stationery	Unit Activities	Sundries		Total	Cash On Hand
							Amount	Detail		
Feb 22	Imprest/Float (Chq 221)	20.00								CR - 20.00
March 7	Receipt book - Guide Supplies Shop				2.00				2.00	18.00
March 11	Glue, Card, Newsagency				4.50				4.50	13.50
March 17	Cordial - Coles		2.30						2.30	11.20
March 79	Phone Calls			6.50					6.50	4.70
May 15	Guide Supplies Shop						4.00	Badge	4.00	.70
June 1	Reimburse Cheque 225	19.30							Cr- 19.30	CR - 20.00
TOTALS		\$39.30	2.30	6.50	6.50		4.00			

BANK STATEMENT RECONCILIATION

The bank statement and Cash Book are reconciled upon the receipt of the bank statement, usually monthly, as a cross check to ensure the records are accurate. From the cash book entries and the bank statement, determine what cheques and deposits are not shown on the bank statement. These should then be considered outstanding.

To the closing bank balance, add outstanding deposits and subtract outstanding cheques. The resulting figure is the reconciled bank balance. Your cash book should have the same balance.

Balancing a bank statement to cash book each month.

Check on the Bank Statement.

1. Final closing balance printed on previous statement should equal the opening balance on the new statement.
2. Outstanding deposits and cheques from the previous month's Bank Reconciliation are listed on this month's Bank Statement.

Tick each one against entry on the current statement. If not there, relist them in the correction section of this month's Bank Reconciliation.

3. All deposits for this month as per deposit book are on new statement. If not, list them under the heading Outstanding Deposits.

All cheques for this month as per cheque book butts are on new statement (have been presented for payment). If not, list them under the cheques not yet cleared section.

4. Enter the other figures required to ensure that your Bank Statement reconciles correctly to your Cash Book. If not, check for errors. Do not go on until this balances each month.

Maybe you have not entered Bank Charges or Bank Interest in your cash book.

Bank Reconciliation as at 31 May 20XX

Balance as per Cash Book 01/05/20XX	\$1300.00
Add - Deposits/Receipts	\$165.00
	\$1465.00
Deduct - Payments	\$135.50
Balance as per Cash Book 31/05/20XX	\$1329.50

Balance as per Bank Statement 31/05/20XX	\$1465.00
Add - Outstanding deposits	-
	\$1465.00
Deduct - Outstanding Cheque #225	\$135.50
Balance as per Cash Book 31/05/20XX	\$1329.50

Each monthly page of the Cash Book has a bank reconciliation statement for you to complete.

RECEIPTS AND PAYMENTS SUMMARY

QF.FI.10

This form is to be completed by the Unit or District Leader to report an **annual** financial summary to Girl Guides Queensland.

This form is to be completed in **duplicate**. One copy to be held by the Unit or District and one copy for the Support Centre to be forwarded via the District and Region Leader.

Support Centre copies must be received by **30 April** each year.

To assist with this form you should firstly complete a **'Monthly Summary Sheet'** with the total Receipts and Payments for each month from your Cash Book. This will give you an overall total for the year which can then be easily transferred to the **Receipts and Payments Summary QF.FI.10**.

Monthly Summary Sheet

District:	Go Ahead	Unit:	1st Happy Support Group					
Receipts Annual Summary Jan-Dec 20XX								
Month	Total	Fundraising	Donations	Biscuits	Hut Hire	Bank Int	Sundries	Details
January	-							
February	-							
March	30.10	30.00				0.10		
April	35.00		25.00	10.00				
May	165.00	15.00	25.00		100.00		25.00	Shirt/badges
June	-							
July	-							
August	-							
September	-							
October	-							
November	-							
December	-							
TOTAL	\$230.10	\$45.00	\$50.00	\$10.00	\$100.00	\$0.10	\$25.00	
Payments Annual Summary Jan-Dec 20XX								
Month	Total	Hut Maintenance	Rates & Insurance	Equipment	Electricity & Phone	Training & Leaders	Sundries	Details
January	-							
February	20.00						20.00	Established Petty Cash float
March	72.65				12.65	60.00		
April	35.20				35.20			
May	135.50		135.50					
June	-							
July	-							
August	-							
September	-							
October	-							
November	-							
December	-							
TOTAL	\$263.35	\$ -	\$135.50	\$ -	\$47.85	\$60.00	\$20.00	



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Receipts and Payments Summary

Support Group/District Support Team

QF.FI.10

10

This form is to be completed by the Support Group/District Support Treasurer to report an annual financial summary to Girl Guides Queensland.

This form is to be completed in **duplicate**. One copy to be held by the District and one copy for the Support Centre.

Support Centre copies must be received by the **30 April** each year.

Financial Year

1 January 31 December

District

Support Group District Support Team

Region

1. Receipts and Payments

Balance at 1 January \$ 1244.98 ¹

Receipts	
Fundraising BBQ	\$ 45.00
Donations	\$ 50.00
Biscuits	\$ 10.00
Hut Hire	\$ 100.00
Bank Interest	\$.10
Shirt	\$ 20.00
Badges	\$ 5.00
	\$
	\$
	\$
	\$
	\$
	\$
Total Receipts	\$ 230.10 ²

Payments	
Rates and Insurance	\$ 135.50
Electricity and Telephone	\$ 47.85
Training and Leaders	\$ 60.00
Petty Cash Float	\$ 20.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
Total Payments	\$ 263.35 ³

Balance at 31 December \$ 1211.73 ⁴

Bank reconciliation at 31 December	
Balance as per bank statement 31 December	\$ 1146.93
Add deposits not credited	\$ 100.00
Less outstanding cheques	\$ 35.20
Balance as per cash book 31 December	\$ 1211.73

2. Bank Account Details

Name of bank the account is held with

Bank 00000000 Town

Account Name

Guides QLD, Ideal Region, Happy Support Group

BSB

Account Number

Account Signatories *print name*

-
-
-

3. Certification *To be signed prior to audit*

As SG/DST Treasurer, I certify these records are correct

Name
Signature
Date

As SG/DST President, I have sighted these records

Name
Signature
Date

As District Leader, I have sighted these records

Name
Signature
Date

4. Auditors Certificate

I have examined the accounts of

for the year ending

and have obtained all the information and explanations required. In my opinion the Statement is properly drawn up so as to give a true and fair view of the movement in the account during the year.

Name
Signature
Date

Information supplied on this form will be dealt with in accordance to the Privacy Statement and Policy of Girl Guides Australia and the relevant State or Territory Girl Guide organisation (if applicable).

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$$\textcircled{1} + \textcircled{2} - \textcircled{3} = \textcircled{4}$$

SG/DST PAYMENT REQUEST

QF.FI.11

This form can be used by a Support Group or District Support Team to request and authorise a payment of an expense or invoice. Once signed it should be filed with the invoice or receipt as a record that the payment has been approved by the relevant parties.

	GIRL GUIDES AUSTRALIA QUEENSLAND	<h2 style="margin: 0;">SG/DST Payment Request</h2>	<div style="border: 1px solid black; padding: 2px;"> QF.FI.11 10 </div>
<p>This form is to be used to authorise a payment of Support Group/District Support Team expense.</p>			
<p>Date <input style="width: 100%;" type="text"/></p> <p>District <input style="width: 100%;" type="text"/></p>		<p>2. Payment Request</p> <p>Cheque payment requested by</p> <p>Name <input style="width: 100%;" type="text"/></p> <p>Signature <input style="width: 100%;" type="text"/></p> <p>Date <input style="width: 100%;" type="text"/></p>	
<p>1. Expense Details</p> <p>Payment requested on behalf of</p> <p> <input type="checkbox"/> Maintenance <input type="checkbox"/> Uniforms <input type="checkbox"/> Fundraising </p> <p> <input type="checkbox"/> Other <input style="width: 100%;" type="text"/> </p> <p>Cost \$ <input style="width: 100%;" type="text"/></p> <p>Supplier of Goods <input style="width: 100%;" type="text"/></p> <p>Address <input style="width: 100%;" type="text"/></p> <p style="text-align: right;">Postcode <input style="width: 100%;" type="text"/></p> <p>Cheque payable to</p> <p> <input type="checkbox"/> Supplier of goods as above <input type="checkbox"/> Other <input style="width: 100%;" type="text"/> </p>		<p>COMMITTEE USE ONLY</p> <p>Cheque Approval <i>must be SG/DST Exec member</i></p> <p>Name <input style="width: 100%;" type="text"/></p> <p>Signature <input style="width: 100%;" type="text"/></p> <p>Date <input style="width: 100%;" type="text"/></p> <p>SG/DST Treasurer</p> <p>Date Raised <input style="width: 100%;" type="text"/></p> <p>Cheque Number <input style="width: 100%;" type="text"/></p> <p>Amount <input style="width: 100%;" type="text"/> \$</p> <p>Cheque raised by <input style="width: 100%;" type="text"/></p> <p>Co-signed by <input style="width: 100%;" type="text"/></p>	
<p><small>Information supplied on this form will be dealt with in accordance to the Privacy Statement and Policy of Girl Guides Australia and the relevant State or Territory Girl Guide organisation (if applicable).</small></p>			
			<p>QF.FI.11 Page 1 of 1</p>

TEMPLATES AND FORMS FOR USE



GIRL GUIDES AUSTRALIA QUEENSLAND

Petty Cash

QF.FI.24

12

District Unit _____

For Period From _____ To _____

Date	Details	Amount \$	Sundries		Total	Cash on Hand
			Amount	Detail		
TOTALS						

This form is to be used to authorise a payment of Support Group/District Support Team expense.

Date
District

1. Expense Details

Payment requested on behalf of

Maintenance Uniforms Fundraising

Other

Cost \$

Supplier of Goods

Address

 Postcode

Cheque payable to

Supplier of goods as above

Other

2. Payment Request

Cheque payment requested by

Name

Signature

Date

COMMITTEE USE ONLY

Cheque Approval *must be SG/DST Exec member*

Name

Signature

Date

SG/DST Treasurer

Date Raised

Cheque Number

Amount \$

Cheque raised by

Co-signed by

This form is to be used to authorise a payment of Support Group/District Support Team expense.

Date
District

1. Expense Details

Payment requested on behalf of

Maintenance Uniforms Fundraising

Other

Cost \$

Supplier of Goods

Address

 Postcode

Cheque payable to

Supplier of goods as above

Other

2. Payment Request

Cheque payment requested by

Name

Signature

Date

COMMITTEE USE ONLY

Cheque Approval *must be SG/DST Exec member*

Name

Signature

Date

SG/DST Treasurer

Date Raised

Cheque Number

Amount \$

Cheque raised by

Co-signed by



GIRL GUIDES AUSTRALIA QUEENSLAND

Cashbook Payments

Support Group/District Support Team

District SG/DST	_____ _____	For Period From To	_____ _____																
Date	Paid To	Cheque Number	Amount \$					Amount	Sundries Detail										
Brought forward from previous page																			
TOTALS																			

Balance as per cash book	1 Jan	\$			
Add receipts		\$			
Deduct Payments					
Balance as per cash book	/ /	\$			
				Total	

Balance as per Bank Statement	/ /	\$			
Add Outstanding Deposits		\$			
Deduct Outstanding Cheques #					
Balance as per cash book	/ /	\$			
				Total	



GIRL GUIDES
AUSTRALIA
QUEENSLAND