

- Use a cheque account, not one with a pass book, so that you can make payments and obtain details of transactions more easily.
- Keep chequebooks and statements safe ; make sure all signatories know who has what. All cheques for guiding accounts must be signed by two, unrelated people.
- If possible put at least three possible signatories on each guiding account, so if one is on holiday, or unavailable, everything doesn't need to come to a halt and those essential bills can still be paid. You could ask a parent or local Commissioner to be an extra signatory if you have difficulty finding willing volunteers who are not related to each other.
- Don't sign blank cheques! Signatories are both responsible for what happens to funds, if you lose the chequebook anyone finding it only needs to add one signature.
- Check your bank statement; it isn't unheard of for mistakes to be made. If you want to be extra cautious a suggestion would be that one person looks after the chequebook and the other receives the bank statement to help with monitoring.
- Make sure you keep records up-to-date throughout the year, you are more likely to remember exactly what is going on & it won't take so long.
- Bank subs from unit members as soon as they come in, it is safer all round. If you can set up systems to have funds paid directly to the bank it will save time .
- For payments made directly to the bank, ensure that the person making payments gives sufficient information as the 'reference' so that you are able to identify what the payment is - e.g. not just 'Guide subs' but the name of the Guide.
- Ensure all signatories are removed from accounts if they move out of the area, stop having a link with the unit or leave guiding.
- Ensure all inactive accounts are closed and balances dealt with in line with Guiding Manual. If it is anticipated the unit will re-open in the short term it may be easier to change signatories to those of District personnel in the interim.
- Ensure that your accounts are examined each year by a competent person. This does not need to be someone with accountancy qualifications, just someone who is comfortable with numbers. Provide them with copies of your bank statements and the records of all receipts and payments through the year so that they can check them against your summary accounts.
- Don't forget to send annual accounts to your Commissioner in line with local agreements. If you need help, ask! Commissioners and Treasurers will be happy to offer support and guidance if you need it.

