

Practical support for unit accounts & budgeting

Now more than ever, trying to set a proper budget for your unit is crucial, not only to ensure you have enough monies coming in to cover running costs, but also to help out our girls families, by not overcharging wherever possible.

As the unit leader, it is your responsibility to manage the unit monies. These are charity monies and all income and expenses need to be accounted for properly with supporting receipts. Annual accounts must be prepared, independently reviewed and given to your commissioner. Remember, you do not have to do any of this yourself, if another leader or volunteer or maybe even a parent is willing to manage it for you.

In order to decide what you should charge for unit subs you should consider:

- Subs should always cover the basic running costs of your unit
- You can include the annual membership subs in the budget and your weekly charge or you could:
 - Split it over the three terms as an extra termly charge
 - Ask parents to pay it annually when due
- It is ok to charge for weeks that girls do not attend, as you still have to pay rent and for materials; just make this clear to parents/carers when the girl first starts
- Talk to your commissioner and ask what other units in the area charge
- Do not undersell what the unit provides to our girl members by setting too low a fee; look at what local scouting charge or what other youth groups charge
- Consider a starting fee which could include for example a welcome pack, handbook, badge book, unit necker, etc.
- Attendance at events, trips and holidays should be funded by parents/carers, fundraising, grants, etc. so are not normally covered by subs
- If you claim Gift Aid, you can decide whether you use this to subsidise subs, annual membership or an event, etc.

What should you include in your basic running costs to budget:

- Rent payable
- Annual membership subs if you have chosen this way
- An estimate of how much you spend annually on programme resources and badges
- An estimate on how much you spend on materials to deliver your programme
- An estimate of what you may spend on parties or gifts
- An estimate of any new equipment needed for the unit
- An estimate of expenses claimed by the leaders if done (and it is alright to do this if they are expenses in order to deliver the unit)

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- An estimate of any other regular costs
- Also consider a small contingency amount for unknowns

You can then divide the total estimated costs by the average number of girls and this will tell you the annual subs you need to charge.

- Some units charge this weekly, some termly
- Some units still like to collect cash, some ask for direct payments into the unit bank account
- Some units now divide this annual total charge by 12 and ask parents to set up a monthly standing order direct into the unit bank account – this method cuts out a lot of work for parents/carers and also leaders who do the accounts

There's a handy [spreadsheet](#) available from Girlguiding to help calculate this.

Don't forget that if the girls' parents pay tax and are able to sign a Gift aid form (in the [Girlguiding "starting at..." forms](#) available on the Girlguiding website, or as a [stand-alone form](#)), that this can be an incredible source of extra funding to your unit and is actually a reasonable easy process to claim. If you need help, just ask your commissioner and they should know who to ask.

If you are a new unit, Girlguiding Midlands also have a new unit/start up grant available. See the [website](#) for how to apply.

If any girl or adult member would like to attend an event, trip or holiday and are struggling financially, there is also the Girlguiding Midlands Making A Difference Fund. See the [website](#) for how to apply.

Most counties offer trainings on accounts and Gift Aid, there's also learning on the learning platform.

Seek out also the [Girlguiding guidance](#) as there's lots of helpful ideas and advice.

The NCVO also have helpful advice around budgeting which you can find on [their website](#).

Remember – every unit has to do this and as volunteers, many of us do not naturally find finances an easy area. That is absolutely ok and just shows we are human. And the likelihood is that if you are struggling to manage this, so is the leader in the unit next door. Talk to each other, talk to your commissioner, share ideas and help each other where you can. This is what makes the guiding family such an amazing place to belong – you are never alone and you are never the only one.