



DISTRICT Annual Accounts for year ending: 2025 Key Dates and Process iii

1. District Accounts

District accounts must be verified annually by an independent person and presented to the Division Commissioner. In the absence of a Division Commissioner, accounts should be presented to the designated person overseeing this process.

It is inadvisable for persons in a treasurer's role to hold this position for too many accounts as the workload could make end of year accounting too onerous for meeting set deadlines.

It is also highly recommended that the services of a verifier is secured early on in the accounting process, that s/he is aware of what is involved, agrees that the time scale to be worked to is acceptable and is given the document which needs to be signed by them: *Independent's Reviewer's Checklist and Confirmation Form*.

From 9th January 2026

- The District Commissioner or District Treasurer prepares the District accounts ready to be handed to the independent verifier along with:
 - i. Bank statements showing all transactions to 31st December 2025
 - ii. Paying in books
 - iii. Cheque books
 - iv. Invoices
 - v. Receipts
 - vi. Final income, expenditure and balance sheets
- The District Commissioner /Treasurer checks that the District accounts agree with the amount showing in the bank. If there is a difference, a note needs to be added to the accounts explaining why this is and assistance should be requested as soon as possible (could be from the Division Treasurer).
- The District Commissioner then completes the **Sussex Central Finance Certification for Districts 2025.**

By 31st January 2026, the District Commissioner passes to an Independent Reviewer:

- Full District accounts for 2025 including items listed above
- Completed and signed District Finance Certification
- A copy of the Independent Reviewer's Checklist and Confirmation Form to sign once accounts are checked. This stage should be completed by February 22nd

By 22nd Feb 2026

- The District Commissioner collects all three documents and passes them to the Division Commissioner.

By 22nd March 2026

- The District Commissioner conducts a brief check of the District's verified Unit accounts, Finance Certifications and Independent Reviewers' Checklist and Confirmation Forms and completes a Unit Accounts Register.
- In the absence of a District Commissioner, this task will pass to the Division Commissioner.
- The District/Division Commissioner returns paper copies of unit accounts, retaining and filing all the Unit Certifications and Independent Reviewers Confirmation forms. Accounts need to be kept safely for 7 years. Other documents should be kept at least for three years.
- The District Commissioner sends copies of the Unit Accounts Register to the Division Commissioner and to the County Chair of Finance. If there is no District Commissioner in post, this form should be completed by the Division Commissioner. It exists to enable any follow up actions relating to compliancy.

*Sussex Central is grateful to all district commissioners and treasurers
for their work in ensuring the county is compliant with the Girlguiding Finance Policy (November 2024).*