



DIVISION Annual Accounts for year ending 2026

Key dates and Process (version i)

During Autumn Term 2026

Encourage all units/districts to start thinking about their accounts, looking at the relevant paperwork and appointing an Independent Reviewer. It is a requirement that all Division accounts are also verified annually by an independent person and presented to the County Treasurer. These dates assume a December year end. It is highly recommended that the service of an independent verifier is secured early on in the accounting process, that s/he is aware of what is involved, agrees that the time scale (below) 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*.

Annual accounts should be a standing agenda item for the autumn and spring terms for all meetings.

From Monday 11th January 2027

- The Division Treasurer/Administrator for finance prepares the Division accounts ready to be handed to the independent verifier along with:
 - i. Bank statements showing all transactions to 31st December 2026
 - ii. Paying in books
 - iii. Cheque books
 - iv. All Invoices
 - v. All Receipts
 - vi. Final income, expenditure and balance sheets
- The Division Treasurer /Administrator checks that the accounts agree with the amount showing in the bank. If there is a difference, a note is added to the accounts explaining why this is (a bank reconciliation). If this cannot be made to agree, assistance should be requested as soon as possible.
- The Division Treasurer/Administrator then completes the Sussex Central Finance Certification for Divisions 2026 in conjunction with the Division Commissioner.

By Monday 8th February 2027

- The Division Treasurer passes the Division accounts, Certification and a copy of the Independent Reviewer's Checklist and Confirmation Form for signing and returning by March 8th to the Independent Reviewer.

By Monday 8th March 2027

- The Division Treasurer collects the verified accounts and Certification together with the signed Independent Reviewer's Checklist and Confirmation Form.
- All, documents are then passed on to the Sussex Central County Treasurer.

By Monday April 12th

- The Division Commissioner should have received the District Accounts, Certifications and Independent Reviewers' Forms by March 12th. Once checked over, the paper copies of accounts are returned to districts, but the IRF and Certifications should be retained and filed. Information should then be entered on to the Unit Register for the Division.
- All the units in the Division should have presented to their District Commissioner their accounts, Unit Finance Certifications and Independent Reviewer Forms by March 15th. It is the responsibility of the District Commissioner to conduct a brief check of these documents and to complete the District Section of the Division Unit Register which should be sent to the Division Commissioner by Monday April 12th. The District Commissioner should then return the paper copies of unit annual accounts and retain and file all the Unit Certifications and Independent Reviewer's Forms. Accounts should be kept securely for seven years. Other documents should be kept for three.

By Monday April 19th COMPLETION OF THE DIVISION UNIT REGISTER

The Division Commissioner is responsible for completing the Unit Register for the whole Division. Some divisions may have some district commissioners in post who can assist in this task which is about ensuring all unit /district accounts have been completed and verified and that the Certifications have been completed. This information needs to be filled in on the Division Unit Register and sent to the County Chair of Finance by **Monday April 19th**.

PLEASE TRY AND SEND IN YOUR DIVISION'S UNIT REGISTER AS A SINGLE SUBMISSION. IF, FOR EXAMPLE, YOU HAVE TWO DISTRICTS WHICH HAVE SEPERATELY COMPLETED THEIR SECTIONS, YOU MAY SEND IN TWO REGISTERS.

PLEASE AVOID SENDING IN SEVERAL FORMS, EACH UPDATED.

PLEASE MAKE SURE THAT EACH COLUMN IS COMPLETED ACCURATELY AND CAREFULLY. THE FORMS ARE READ BY THE WHOLE COUNTY FINANCE TEAM AND USED TO INFORM MANAGING FINANCE COMPLICANCE FOR THE CURRENT AND NEXT YEAR.

Paper accounts are returned to units, but Certifications and IR Forms need to be filed and kept for three years. Divisions will need to sort out a system for safe keeping. Some divisions are trying to ensure finance documents from all units etc are stored centrally to ensure that change of leadership and roles do not impact on the GG Finance Policy requirement.

Division Commissioners with campsites, halls and depots etc within their division should please check that these have sent to the County Chair of Finance their verified accounts, their Certifications and Independent Reviewers' Confirmation Forms and that they have seen a copy of both the Certification and IR Confirmation forms. Thank you.

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

PT SEPT 2026.