

Girl Guides Queensland

Finance – Governance Policies and Procedures

Version 09/08/17 GGQ Board Approved

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1. Introduction

1.1 Purpose

Girl Guides Queensland recognises the key role prudent financial practices play in becoming a stronger, more efficient and sustainable organisation. With this in mind, GGQ has enacted the following Finance – Governance Policies and Procedures.

These policies refer to how money is managed by State Office.

1.2 Definitions

Where the following terms are used through these Policies and Procedures, they refer to:

1.2.1 ‘Authorised Third Party’ refers to either the State Commissioner, State Executive Officer, GGQ Finance Manager, GGQ Accounts Administrator, or the Chair of Finance.

1.2.2 ‘Conflicts of Interest’ can be actual, potential or perceived. Avoiding actual, potential and perceived conflicts of interest is fundamental to ensuring the highest levels of integrity and public trust. An actual conflict of interest is one where there is a real conflict between a person’s public duties and their private interests. A potential conflict of interest arises where a person has private interests that could conflict with their public duties. A perceived conflict of interest can exist where a third party could form the view that a person’s private interest could improperly influence the performance of their duties now or into the future.

1.2.3 ‘EFT’ means Electronic Funds Transfer.

1.2.4 ‘GGA’ means Girl Guides Australia.

1.2.5 ‘GGQ’ means Girl Guides Queensland, or Guides Queensland.

1.2.6 ‘Guides Queensland financial year’ runs from 1 January – 31 December each year.

1.2.7 ‘Guide Groups’ include Units, Districts, Support Groups, District Management Teams, Regions, Olave Peer Groups, Trefoil Guilds or any other group established for a special project or event.

1.2.8 ‘Realty’ includes freehold land, buildings and improvements; and buildings and improvements on leasehold land held by Guides Queensland.

1.2.9 ‘SEO’ means the State Executive Officer of Girl Guides Queensland.

1.2.10 ‘State Commissioner’ where there is a conflict of interest between the State Executive Officer and the State Commissioner, State Commissioner may also refer to Assistant State Commissioners.

1.2.11 ‘State Personnel’ refers to volunteers appointed under the State Appointments Policy, excluding District Managers.

1.3 Conflicts

1.3.1 Where there is a conflict between this document and the [GGQ Constitution](#), the Constitution will prevail to the extent of the inconsistency.

1.3.2 Where there is a conflict between this document and the [Guides Queensland Act 1970 \(Qld\)](#) the Act will prevail to the extent of the inconsistency.

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

2. Credit Card Policy

Purpose

The use of credit cards is a major convenience for GGQ and for selected employees and volunteers. If properly managed, credit cards can contribute to easier and more secure accounting of expenses. However, precautionary procedures should be put in place to guard against possible abuse.

Policy

2. Credit Cards issued to GGQ, including those held in the name of any staff, volunteers or officers on behalf of the organisation, will only be used for those activities that are a direct consequence of the cardholders' function within the organisation.
3. Credit cards may only be issued if the credit account would allow the cardholder to more effectively perform their functions and duties. All cardholders must be approved by the SEO.
4. GGQ's Credit Cards must not be used for personal expenses. Credit Card use will be monitored according to the procedures listed below. Any use of the card inconsistent with this policy and these procedures will be grounds for dismissal.

Procedures

1. Card Issue

Cards are only issued to staff or volunteers approved by the SEO and listed below. The following employees or volunteers are permitted to hold credit cards:

- the SEO;
- the State Commissioner;
- the GGQ Merchandise Manager.

The SEO is responsible for setting and changing the credit limit, in consultation with the issuing authority. No volunteer or staff member should have a limit exceeding \$10,000.

Each credit card will be issued to a specific person, who will remain personally accountable for the use of the card. Cardholders will sign a declaration to this effect. Cards will be held in the name of Girl Guides Queensland, followed by the name of the individual cardholder. No transaction is valid until approved by an authorised third party.

Only the authorised signatory may use the card. No more than one card shall be issued per cardholder.

2. Cardholder's Responsibilities

The Cardholder shall:

- In all cases obtain and retain sufficient supporting documentation to validate the expense (e.g. tax invoice) or shall in lieu provide a statutory declaration.
- Check their expenditure against their statement and verify receipt of the goods or services.

- Have the Statement and supporting documentation validated by an authorised third party.
- Sign their statement, declaring that they have made the expenses for authorised purposes.
- Forward the supporting documentation to the Finance Manager.

- Notify the bank and the SEO immediately if
 - The card is lost or stolen; and/or
 - Any unauthorised transaction is detected or suspected.
- Notify the SEO and the bank of any change in name or contact details.
- Take adequate measures to ensure the security of the card.
- Return the card to the SEO if
 - The cardholder resigns;
 - the SEO determines that there is no longer a need for the cardholder to retain his or her card; or
 - the card has been cancelled by the bank.
- Be personally liable for any unauthorised transaction unless the card is lost, stolen or subject to fraud on some part by a third party.

The Cardholder shall not:

- exceed any maximum limits set for the card from time to time.
- obtain cash advances through the card.
- use the card for any purchases which are not a direct consequence of the cardholder's function within GGQ.
- claim double allowances (i.e. request reimbursement for an expense already paid by the card).

The Finance Manager must:

- Review the monthly statement for inaccuracies (and report these to the SEO immediately).
- Verify with the cardholder that the goods and services listed were received.

Credit card bills are paid by direct debit; however, the GGQ Finance Manager must retain a copy of the bill.

The direct debit will be viewed and authorised by two signatories in accordance with the [State Electronic Banking Approvals Policy](#).

3. Card Expenditure

The card will only be used for those activities that are a direct consequence of the cardholders' function within the organisation.

Where coincident and/or private expenditure occurs on the same transaction (where, for example, a person incurs a debt for personal telephone calls during a hotel stay) the cardholder must settle the private expense prior to charging the balance on the GGQ card. If this cannot occur, the cardholder must pay GGQ for the private expenses, as itemised on the invoice or receipt.

Where doubt exists as to whether an item is function-related, prior authorisation should be obtained from the SEO (or, in the case of the SEO's own card, the Chair of Finance).

The use of the GGQ credit card for "services of a dubious nature" is expressly prohibited. "Services of a dubious nature" are defined as any goods or services that might bring the name of the organisation into disrepute.

4. Card Misconduct

Wherever a breach in this policy occurs, the SEO, State Commissioner (or a Board Member where a conflict of interest exists) must assess the nature of the breach and institute an appropriate disciplinary process, including (without limitation of the GGQ's right to summarily dismiss an employee for serious misconduct):

- counselling and / or verbal warning (and diary or file note created and retained on employee's personnel file); and
- a written warning.

The SEO may determine whether to report a breach of the policy to the police for criminal investigation.

At the next Finance Committee meeting the SEO shall report:

- the investigation of the circumstances of the breach;
- police reports and action (if any); and
- disciplinary action taken (if any).

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

3. State Office Staff Expense Claims Policy

Purpose: On occasion, GGQ staff may be required to pay expenses during the course of their employment out of their own pockets. Under certain circumstances, as outlined in this policy, these expenses may be reimbursed by GGQ.

Policy

GGQ will reimburse expenses incurred by State Office staff on behalf of GGQ or in the course of GGQ's business so long as such expenses are:

- incurred as a direct result of the staff member's role;
- reasonable;
- authorised;
- evidenced by a receipt (except for mileage claims);
- incurred within the proceeding 30 days.

Procedures

Types of Expenses

Prohibited reimbursements

GGQ will not reimburse staff for

- Unauthorised expenses;
- Expenses claimed by an employee as a tax deduction;
- Expenses normally recoverable from a third party;
- Claims for purchases that are required to be made under a GGQ purchase order;
- Expenses that are not incurred for business purposes;
- Late payment interest on credit cards;
- Expenses that are not evidenced by a receipt (except for mileage claims);
- Fines including parking, traffic, or other penalties.

Travel expenses

- Employees will be reimbursed for the most direct and economical mode of travel available, considering all of the circumstances.
- Use of an employee's own vehicle for work-related travel will be reimbursed by way of an all-inclusive mileage allowance, as shall be determined by the organisation from time to time.

Accommodation expenses

- Employees will be reimbursed for moderate accommodation expenses, considering all of the circumstances.
- Employees will not be reimbursed for items of a personal nature charged to a hotel account.

Meals

- Employees will be reimbursed for reasonable and appropriate meal expenses incurred while on GGQ's business.

Provision of hospitality

- Employees will be reimbursed for hospitality expenses incurred in the course of GGQ's business, as appropriate.
- Appropriate hospitality charges include events hosted or sponsored for the purpose of promoting Girl Guide Queensland's work or enhancing its image.

Approval of Expenses

The following table summarises who is authorised to approve expenses:

Staff Member	Authorised Approver
State Office Staff Members	GGQ Finance Manager; SEO; State Commissioner
GGQ Finance Manager	SEO; State Commissioner
SEO (routine expense)	State Commissioner; Finance Chair
SEO (extraordinary expense)	Finance Committee

Staff incurring authorised expenditure must present all relevant original receipts, invoices, vouchers, tickets, or other evidence of such expenditure when seeking reimbursement. Where such evidence is for any reason lacking, statutory declarations may be sought.

Staff incurring authorised expenditure must submit requests for reimbursement to the authorised approver on [QF.FI.01 Expense Claim Form](#). The completed form must be signed by the applicant.

The authorised approver is responsible for determining if the expenses being claimed are reasonable given the circumstances, and for ensuring they are charged against the appropriate account, and that any requirements under the Fringe Benefits Tax legislation have been met.

Claims that have not been properly prepared, authorised, or supported by adequate documentation will be returned to the claimant and the reasons will be given for not processing the claim.

Reimbursement of reasonable but unauthorised expenses may be made on an *ex gratia* basis at the discretion of the SEO in exceptional circumstances only.

Expense claims will be paid by direct deposit into a nominated bank account.

Related Documents

- [QF.FI.01 Expense Claim Form](#)

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

4. State Volunteers Expenses and Claims

Purpose:

GGQ aims to ensure that state personnel and their delegates are not financially disadvantaged by their roles. This policy outlines under what circumstances volunteer expenses will be reimbursed by GGQ.

Policy:

GGQ will reimburse state personnel and their delegates for reasonable expenses, where such expenses are:

1. provided for in the current year's manager/adviser/event budget; or extraordinary expenses which are not covered by an honorarium;
2. evidenced by a receipt, invoice or statement (except mileage);
3. incurred within the preceding 6 months, but not in the previous Guides Queensland financial year;
4. approved by the relevant manager or committee chair,
5. approved by an Assistant State Commissioner, State Commissioner or Board Member.

Procedure:

- Expense claims must be submitted on the relevant GGQ form.
- If multiple expenses are claimed on the same form, itemisation must be provided.
- The following table should be used to determine the 'relevant manager':

	Authorising Signatory	Approving Signatory
Event Expenses	Event LiC / Coordinator	State Commissioner or Assistant State Commissioner
Training Expenses (Region)	L&D Manager	State Commissioner or Assistant State Commissioner
Training Expenses (State)	L&D Manager	State Commissioner or Assistant State Commissioner
Committee Members	Relevant Manager / Committee Chair	State Commissioner or Assistant State Commissioner
Manager, Adviser, Committee Chair Expenses	Assistant State Commissioner or Board Member (see further requirements below)	State Commissioner
Assistant State Commissioner Expenses	State Commissioner	Board Member
State Commissioner Expenses	Assistant State Commissioner	Board Member
All other state personnel	Assistant State Commissioner	State Commissioner

- To avoid conflict of interest the approving signatory must be independent of the claimant, or any committee relevant to the claim (with the exception of the Board).
- Expenses and claims will be paid by direct deposit into a nominated bank account.

- Where Board Member approval is required, this can be obtained via electronic communication, only if a copy of the Expense Claim form and all accompanying documentation has been sighted by the Board Member.
- Where members of state personnel are claiming expenses regularly, they are required to make claims no less than once a quarter.
- In exceptional circumstances, where the approving signatory cannot sign the expense claim, the SEO or GGQ Finance Manager may approve the claim.

Related Documents:

[QF.F1.01 13 Expense Claim](#)

Policy Owner	Finance Committee		
Board Approval Date	01/02/17	Last Revision Date	18/09/2017

5. Motor Vehicle Travel Reimbursement

Purpose:

The purpose of this policy is to fairly reimburse volunteers for necessary travel in private vehicles, whilst minimising the financial burden on GGQ.

Policy:

- The [State Volunteer Expenses and Claims Policy](#) applies to Motor Vehicle Travel Reimbursement.
 - Volunteers will only be reimbursed for the most direct and economical mode of travel available, considering all the circumstances.
 - GGQ will not reimburse volunteers for round trips less than 75 kilometres.
 - For round trips, which exceed 75 kilometres will reimburse volunteers at GGQ's cents per kilometre rate.
 - Where a Volunteer is eligible to receive an honorarium, they will not be able to make claims for motor vehicle travel reimbursement unless provided for under the [Honorariums Policy](#).
 - This policy does not apply where the mileage has been included in the relevant GGQ budget.
- Procedure:

Procedure:

- Claims for reimbursement must be submitted on [QF.F1.01 Expense Claim](#) form, in accordance with the [State Volunteer Expenses and Claims Policy](#).
- GGQ's cents per kilometre rate is set by the Finance Committee.
- The cents per kilometre rate is determined annually by the Finance Committee and updated on the QF.F1.01 Expense Claim form.

Related Documents:

[QF.F1.01 Expense Claim](#)

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

6. Honorariums

Purpose:

GGQ recognises that the State Commissioner, Assistant State Commissioners, Board Appointed Chairs, Board Appointed Advisors, State Managers, and Board Appointed Minute Secretaries will incur expenses as part of their roles. This policy ensures that these volunteers are effectively and efficiently compensated for their expenses. The Honorarium Policy helps regulate cash flow by providing regular, pre-determined payments to volunteers.

Policy:

The State Commissioner, Assistant State Commissioners, Board Appointed Chairs, Board Appointed Advisors, State Managers, and Board Appointed Minute Secretaries will be provided with an honorarium which provides for all of the following expenses:

- Phone (i.e., mobile, landline) and internet;
- Transport expenses (i.e., fuel, mileage, parking, tolls, etc.);
- Other nominal expenses (e.g. meals, sundries, etc.).

All other role-related expenses must be included in the relevant budget.

The positions which receive honorariums and the value of the honorarium are outlined in the GGQ Honorarium Table for the relevant year.

Volunteers may claim extraordinary expenses, where such expenses are:

- Unforeseen, or
- Incurred at the express direction of the GGQ Board, State Commissioner or SEO.

The Finance Committee will review extraordinary expense claims that meet the above criteria. Reimbursement of all extraordinary expenses is at their discretion.

Procedure:

- The volunteer receives a letter from the Chair of Finance notifying them of the honorarium, and providing them with the choice to opt-out.
- If the volunteer accepts the honorarium, they must provide GGQ with their bank details using the attached form.
- If a volunteer elects to opt-out, they will not be able to submit expense claims in relation to their role.
- Payments will be made automatically in equal, quarterly instalments by electronic funds transfer. Payments will be made in advance.
- Where volunteers' expenses exceed the value of their honorarium, the relevant manager or Committee Chair must ensure future expenses will be included in the relevant budget.
- If a volunteer believes their honorarium is either insufficient or excessive they may raise their concerns with the Finance Committee, and must provide supporting evidence.
- Any claims for extraordinary expenses that meet the criteria, will be forwarded to the Finance Committee using Form QF.FI.01 before payment can be made.
- The GGQ Finance Committee will review the GGQ Honorarium Table on a yearly basis as part of GGQ's annual budgeting process.

- If a volunteer resigns from their position within a month of an honorarium payment being made, they are required to return the payment to GGQ. GGQ will then provide the payment to their successor. If the resignation occurs more than a month after the honorarium payment is made the incumbent will retain the payment and the successor will begin to receive regular payments at the next payment period.

Related Documents:

- GGQ Honorarium Table
- Honorarium Letter and Form
- [QF.FI.01 Expense Claim Form](#)

Policy Owner	Finance Committee		
Board Approval Date	22/03/17	Last Revision Date	18/09/2017

7. State Electronic Banking Approvals

Purpose

To protect GGQ from fraud or error, the following procedure must be followed when authorising payments on behalf of GGQ.

Policy

All payments made by GGQ must be approved by a sufficient number of authorised persons and documented adequately. All State payments must be authorised by one (1) eligible volunteer member and one (1) eligible staff member.

In some circumstances, it may be necessary for the eligible authorisers to seek approval from the Finance Committee prior to making the payment. This includes where the expense is:

- extraordinary;
- unexpected;
- being paid from a [GGQ Special Purpose Fund](#);
- in excess of \$20,000 and has not been budgeted for;
- one which the authorised signatory believes it would be appropriate to seek Finance Committee approval.

Internal transfers can be made between GGQ accounts by one (1) eligible staff member. These transactions do not need the approval of a volunteer member.

Procedure

Eligible signatories are volunteers or staff members who have been previously nominated and endorsed by the Board.

The following are the list of eligible authorisers:

Staff Members	Volunteers
SEO	State Commissioner
GGQ Finance Manager	Assistant State Commissioner/s
GGQ Accounts Administrator	Board Members
	Chair of Finance

Authorisers cannot approve a payment made payable to themselves. Authorisers must not authorise a payment where there is a conflict of interest.

When an eligible authoriser leaves their position, the SEO/Board must immediately arrange for their signatory to be removed from all bank accounts, their token cancelled and returned to State Office.

A list of all payments made each month will be held by the GGQ Finance Manager, including the amount, recipient, approvers, and a description of the expense.

Policy Owner	Finance Committee		
18/09/2017	Draft under review	Last Revision Date	

8. Goods and Services Tax

Purpose

To ensure GGQ meets its taxation obligations, whilst maximising funds directed to our programs we have enacted the following Goods and Services Tax (GST) Policy.

Policy

For GST purposes, all Units, Districts, Regions and Support Groups will be treated as sub-entities (effective from 1 July 2000 until revoked).

For GST purposes, all campsites and properties not directly administered and controlled by GGQ will be treated as sub-entities (effective from 1 July 2000 until revoked).

Membership of Girl Guides Queensland is treated as GST Free, however all other income and expenses including trainings, events and merchandise are GST rateable.

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

9. State Budgets Policy

Purpose

To ensure GGQ operates within a responsible, sustainable financial framework, the Finance Committee conducts a budget planning process, as part of the Board's annual business planning. GGQ has developed this policy and procedure to ensure the annual budget is complied with, monitored and reviewed.

Policy

The Board of GGQ conducts a budget planning process each year as part of its annual business planning. The organisation operates under a budget that must be flexible in responding to unforeseen events, including possible reductions in cash flow, and therefore be regularly monitored and reviewed.

The Board of GGQ has ultimate responsibility for overseeing the budget of the organisation and for ensuring that the organisation operates within a responsible, sustainable financial framework. It is the responsibility of the Finance Committee to prepare all budgets and review budgets in consultation with the Board and relevant State Managers. The composition of the Finance Committee is outlined in their Terms of Reference.

Procedures

Preparation of the Budget

Each August, the GGQ Finance Manager, in cooperation with the Chair of Finance starts preparing the budget estimates as part of the Business Plan for the financial year. The process includes:

- considering operational costs;
- setting payroll costs; and
- estimating income.

GGQ operates six individual department budgets and one consolidated budget. The individual budgets are:

- State Commissioner
- State Office
- Biscuits
- Guides Supplies
- GGQ Management
- Board

A breakdown of the budgets is outlined in the Budgets Formats document.

The State Executive Officer and GGQ Finance Manager, with the support of the Chair of Finance will consult with State Managers, the State Commissioner and other relevant state personnel in the development of the budgets for the relevant portfolios. The positions which must be consulted with are:

- State Commissioner

- Program Manager
- L&D Manager
- Events Manager
- Diversity Manager
- Outdoors Manager
- Olave Manager

The initial budget estimates are based on the current expenditure projections to end of year, plus Consumer Price Increments for salaries or relevant wage increases, revisions to awards/contracts, and a 10% increase on operating expenses such as power, telephones, etc. The Finance Committee shall be provided with information about how cost increases will be absorbed or will lead to increases in service charges (e.g. membership fees).

The State Executive Officer and GGQ Finance Manager will present the draft budget for discussion at a Finance Committee meeting. The Finance Committee may accept the estimates as presented or may request variations, within the context of the Business Plan. A detailed report denoting reasons for decisions should be attached to the draft budget for discussion.

The GGQ Finance Manager, and State Executive Officer will then revise the draft and present the amended draft budget at the next available Board meeting, usually in October but no later than end of November. Once adopted by the Board, this becomes the official operating budget for GGQ for the following Guides Queensland financial year.

All Board members, volunteers and employees must work within the financial limits stated or implied by this document.

Monitoring and Reviewing the Budget

The GGQ Finance Manager, with the assistance of the State Executive Officer and Chair of Finance, are responsible for monitoring the organisation's expenditure, reviewing the actual and budgeted expenditures, and reporting on the progress of such expenditure.

Financial reports will be prepared each month showing the year-to-date expenditure and its variation from the budget estimates, and indicating any increases or decreases in funding. A detailed commentary should be attached to Board reports detailing reasons for variations and recommendations for corrective action should that be required.

The Chair of Finance, with the assistance of the GGQ Finance Manager, will indicate what effect any variations will have on the budget projections and provide this information to the SEO and the Board. The Chair of Finance will also report on any other financial matters that may be related to the Business Plan.

Once adopted by the Board, the amended budget will become the new operating budget for the remainder of that financial year.

Related Documents:

State Budget Template

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

10. Investment Planning Policy

Purpose:

The Board of GGQ is responsible for ensuring that the organisation operates within a responsible, sustainable financial framework and that the organisation has adequate resources to carry out its work. GGQ's Investment Plan forms an important part of fulfilling this responsibility.

Policy:

The Board of GGQ is responsible for maintaining and investing the assets of the organisation, to provide for its long-term financial viability. In its stewardship of the organisation's financial assets, the Board has adopted this policy to ensure that any assets not required for the current operating budget will be invested in accordance with GGQ's Investment Plan.

The purpose of the Investment Plan is to manage the cash assets not required for current operating expenses so as to maximise the earnings of such assets, while retaining security and minimising risks.

All interest and other earnings from such investments are deposited into GGQ's operating account and thus become part of the annual operating budget.

The Investment Plan should be designed to ensure that:

- Funds are utilised to achieve a balanced operating budget.
- GGQ creates capital growth and generates income.
- There will be access to cash to cover current liabilities.
- We provide for long term liabilities.
- We will have access to cash for establishing new projects.
- We will have access to cash for unforeseen expenses.

GGQ's Investment Plan must conform with the following principles:

- Priorities set in the Business Plan are to be adhered to.
- Investments are to be made with low to medium risk ventures; that is, investments that provide for security of capital over the medium to long term.
- GGQ will only invest with reputable, established, proven, financial institutions.
- GGQ will only invest in securities that are compatible with the values of our organisation.
- Investments will not be made in any corporations which would adversely impact upon GGQ's standing and reputation in the community.

Procedure:

- The Finance Committee will investigate investment options and make recommendations to the Board, in the form of an Investment Plan, as part of the annual Business Plan. The Investment Plan must conform with the principles laid out in the Investment Policy.
- GGQ will retain an independent investment consultant to provide advice about investment opportunities and maintain a portfolio of investments.
- The investment consultant will provide a quarterly report to the Finance Committee reporting on the performance of the organisation's investments.

- The Finance Committee will meet quarterly with the investment consultant to discuss the performance of the investment portfolio and report to the Board.
- The Finance Committee will receive information about and keep track of the progress of all investments, and report on the progress of the investments to the Board.
- The Investment Plan will be reviewed annually as part of the strategic planning for the Business Plan.

Related Documents:

- GGQ’s Investment Plan

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

11. Ethical Fundraising

Purpose:

GGQ is grateful for the support it receives through donations and fundraising. In recognition of the vital role fundraising has in maintaining Guiding, we must ensure that we comply with the standards expected in raising funds from the community.

Policy:

When fundraising, GGQ and its Guide Groups will adhere to the following standards:

1. Fundraising activities carried out by GGQ will comply with all relevant laws.
2. Any communications to the public made in the course of carrying out a fundraising activity shall be truthful and non-deceptive.
3. All monies raised via fundraising activities will be for the stated purpose of the appeal and will comply with the organisation's stated mission and purpose.
4. In accordance with our [Privacy Policy](#).
5. Nobody directly or indirectly employed by or volunteering for GGQ shall accept commissions, bonuses or payments for fundraising activities on behalf of the organisation.
6. No general solicitations shall be undertaken by telephone or door-to-door.
7. Fundraising activities should not be undertaken if they may be detrimental to the good name or community standing of GGQ.
8. Financial contributions should only be accepted from companies, organisations and individuals the Board considers ethical.

Related Documents:

GGQ Finance – Operational, Donations and Fundraising Policy

Policy Owner	Finance Committee		
Board Approval Date	18/09/2017	Last Revision Date	

12. Special Purpose Funds

Purpose:

GGQ has established a variety of special purpose funds to benefit members. Special funds are focused on providing long term benefits to Girl Guiding and its Members. This policy outlines the purpose, eligibility and administration of these funds.

Policy:

The Finance Committee is responsible for administering the GGQ's special purpose funds, which include:

1. Irene Fairburn Fund

The [Irene Fairburn Fund](#) provides travel assistance to youth and adult members of Girl Guides Australia to enable them to attend events in Australia and overseas. To be eligible for this fund, members must be aged between 13 and 35 years for an event held in Australia, or aged between 16 and 35 years for an event held overseas. Exceptions to age requirements may be made in special circumstances.

2. Lady Baden-Powell Fund

The Lady Baden-Powell Fund provides financial assistance with travel costs for youth and adult members of GGQ to enable them to attend local, state, national and international events. Capital retained in the fund will be maintained at \$20,000.

See GGQ

3. GGQ Travel Fund

The GGQ Travel Fund provides funds for travel by State Trainers, Support Groups and Region Consultants.

This is funded by a 40 cent levy from each Adult and Youth Membership, \$20 from each Support Group membership fee.

4. Edmonton Fund

The Edmonton Fund provides financial support to members suffering health issues as a result of exposure to asbestos at Edmonton Hut during 2011-2012

5. Archives Fund

The Archives Fund provides financial resources to support the GGQ Archives. Any monies held may be used to fund the purchase of equipment, archival material or any special Archives projects. Only the Archives Advisor is eligible to apply for this fund.

6. Membership Support Fund

The Membership Support Fund assists members of GGQ who are experiencing financial hardship to renew their Memberships. This fund was previously known as the Cork Fund and only accepts applications from renewing members. The fund receives contributions from all Members, allowing sisters in Guiding who may be less fortunate to continue as Members.

7. Environmental Impact Fund

This fund benefits Members who have experienced a natural disaster, including but not limited to flood, cyclone, drought, storms or storm surges, bushfires, heatwaves, landslides, earthquakes, or pandemics.

8. Hut Insurance Fund

The Hut Insurance Fund is accessible by Districts or Support Groups who have insurance claims exceeding GGQ's insurance excess.

The fund will be replenished by 5% of the profit from the sale of any freehold property owned by GGQ.

9. Mobility Fund

The Mobility Fund is used to provide a bus for disabled Guides.

All funding will be provided by the award of a grant, which will be in keeping with the intent of the relevant Special Purpose fund.

Procedure:

1. Irene Fairburn Fund

Applicants must complete [QF.FI.25 Travel Fund Application](#) form to apply. Applications will be made to the GGQ Finance Committee, who will assess before passing on to the GGA Irene Fairburn Fund Committee.

Recipients must acknowledge receipt of grants made and agree to refund any moneys received if they are subsequently unable to attend the event for which the funds were made available. Recipients must provide the Finance Committee with a report following the event. The fund receives 5 cents from each annual youth and adult membership.

2. Lady Baden-Powell Fund

In applying for consideration, applications provide a letter explaining how they would benefit later from the experience, in particular, within Guiding. Recipients should not have benefited from another fund, e.g. Irene Fairburn Fund.

Recipients must acknowledge receipt of grants made and agree to refund any moneys received if they are subsequently unable to attend the event for which the funds were

made available. Recipients must provide the Finance Committee with a report following the event.

Where the event is a local, state, national or international event being offered by GGQ, the organisation should credit the grant against the participant's event account.

Capital retained in the Fund will be maintained at \$20,000. The total amount of funds available annually for disbursement will be assessed at a rate of 10% and not more than 20% of funds held in the account as at 31st December each year for the following calendar year.

The minimum allocation from the Fund to an individual recipient is \$75 and the maximum will be \$300 for any single event.

The Lady BP Travel Fund draws its own interest and additional moneys for the Fund are derived from a 20 cent levy from each youth membership.

The amount available for allocation in each calendar year will be advertised following the GGQ's Annual General Meeting in the preceding calendar year.

Amount allocated in the previous calendar year will be published in *Queensland on the Go* for information at the commencement of the Guides Queensland financial year.

Applicants must complete [QF.FI.25 Travel Fund Application](#) form to apply.

3. GGQ Travel Fund

This is funded by a forty (40) cent levy from each Adult and Youth Membership, \$20 from each Support Group membership fee.

The fund must separately account for:

- Support Group
- Trainers
- Region Consultants

Applications to access the GGQ Travel Fund can be made by Support Groups, the Support Group Adviser, GGQ Trainers and all Region Consultants. Applications must be made in writing to the Finance Committee.

4. Edmonton Fund

To make an application for the Edmonton Fund, the Member must be related to a Member listed on the Edmonton Member list for 2011/2012 held by the SEO.

Applications must be made in writing to the Board who will refer the claim to GGQ's legal advisor.

A 40 cent contribution to the fund is taken from each Adult and Youth Membership.

5. Archives Fund

The Advisor is responsible for generating income for this fund. The Archives Fund receives interest from its balance. The Archives Adviser must make a written application to the Finance Committee.

6. Membership Support Fund

All Youth and Adult Members of GGQ make a \$1 annual contribution to the fund. Regions will be billed for their membership as at 31July each year.

The fund is only available to renewing members who have not previously received a grant from the Membership Support Fund. The Unit Leader must make an application in writing to the Finance Committee detailing specifics of the member's hardship. The Unit Leader must explain why they support the application and explain why the membership cannot be paid by the Unit, District or Region.

Applications must be made in writing to the Finance Committee by the Unit Leader or District Manager.

7. Environmental Impact Fund

The fund will be replenished by five percent (5%) of the profit from the sale of any freehold property owned by GGQ.

Applications must be made in writing to the Finance Committee by the District Manager, Support Group or Region Manager.

8. Hut Insurance Fund

The fund will be replenished by five percent (5%) of the profit from the sale of any freehold property owned by GGQ.

9. Mobility Fund

Applications must be made in writing to the Finance Committee.

Related Documents:

[QF.FI. 25 Travel Fund Application](#)

[Guide Lines – Financial Assistance](#)