Treasurers

Handbook

To be read in conjunction with Volunteer Handbook

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# THE COUNTY TEAMS

## STAFFING

County Teams find and support the garden owners who open for the National Garden Scheme. The County Organiser (CO) is responsible for National Garden Scheme’s activity in the County. Advice and support are always available from the Chief Executive and HO staff, as well as other county teams and especially the Regional Chairman.

County Team members need a range of skills and qualities and provide highly valued, unpaid work which supports the National Garden Scheme. The following job description has been used to help recruit new team members from volunteering agencies, identify the key responsibilities and attributes of each team member.

## COUNTY TREASURER (Volunteer)

***Job Purpose:*** To be accountable for the financial management of the County function and to provide financial information to County Teams and to National Garden Scheme Hatchlands (HO).

***Reports to:*** CO and indirectly to the Chief Executive and Treasurer of the National Garden Scheme

***Location:*** Home based but with occasional travel to gardens and other events/ meetings

***Core activities:***

* Update
* Keep accurate account of money received and spent by the County
* Allocate proceeds raised in line with instructions by GOs
* Ensure safekeeping of money raised using the National Garden

Scheme central banking system

* Manage payments from County funds including reimbursing out-of-pocket expenses to member of County Teams, in line with National Garden Scheme policy, making online bank payments and ensuring appropriate financial controls are in place
* Raise invoices for money owed and debtor control

***Additional duties:***

* Attend Annual Conference, Regional Meetings and other events as requested by National Garden Scheme

***Skills:***

* Ability to manipulate spreadsheets and other financial documents in Excel (compulsory)
* Ability to prioritise and to work under pressure at times
* Pro-active thinker to suggest ideas to improve systems
* ICT skills are essential

***Personal qualities:***

* Should enjoy working as part of a close team, showing a mature, helpful

approach to colleagues and GOs

* Persistence and patience in implementing sound financial management systems and ensuring that they are observed
* Accuracy in recording information and in forecasting activity
* Pro-active in contributing ideas to benefit National Garden Scheme
* Car driver essential
* Sense of humour!

# RAISING FUNDS

***Ways of raising funds through a garden opening***

GOs may raise money for National Garden Scheme in several different ways. These arrangements have evolved over time and allow flexibility in terms of opening times and application of proceeds, which encourages more owners to join National Garden Scheme. From an administrative point of view the preferred option is 1 below, but we recognise the need to adapt to local circumstances. The spirit of the arrangements is that at least 80% of the proceeds from any opening will accrue to National Garden Scheme and that the return from each garden should take account of the value invested National Garden Scheme by which is probably worth £200-£300 per garden as a broad average.

1. **Preferred option:**

Gardens open for the on specific days and 100% of the proceeds (from teas, plants and admissions) are donated to National Garden Scheme.

1. **Donation to (previously known as Donation to (ACNO))**

Gardens open as above, but GOs choose to contribute up to 20% of the net proceeds from admissions, teas and plants to a charity of their choice. This arrangement is called “donation to” (formally known as Share to or ACNO, (Additional Charity Nominated by Owner)). The County Team Member should agree the details with the Garden Owner and request ‘Donation to’ when registering the garden through Online Garden Registration (OLGA).  The name of the chosen charity then appears in the Yellow Book. The idea was introduced to encourage owners to open for, and in the hope that local charities would help to support and promote the opening from which they benefit. These opening frequently give a ‘Donation to’ local charities, churches only and community-based causes.

The calculations for collection are:

* If teas and plants are not on sale, the ‘Donation to’ is up to 20% of the net admission money after deduction of expenses.
* If teas and/or plants are on sale for, admission money is added to tea and/or plant money and ‘Donation to’ is up to 20% of the net total, after expenses.
* Other income raised from sales of leaflets, Yellow Books or from donations should not be included in the “Donation to” calculation.
* If a proportion of the tea money or the plant money goes elsewhere (see below) then the National Garden Scheme should receive all the remaining money and ‘Donation to’ is not available.
* Please note “Donation to” arrangements are not applicable for Gardens Open to The Public (GOPs).

Owners give admission money to the National Garden Scheme, but a proportion of the proceeds from tea and plant sales are donated to other charities.

The requirement here is that 100% of the admission money comes to the National Garden Scheme. Since the National Garden Scheme has the considerable expense of publicising and insuring garden opening, and proceeds from tea and plant sales sometimes exceed admissions, owners should be encouraged to ensure that all the admission money will come to us. We should certainly avoid the majority of the tea and plant proceeds going to other causes. If the proceeds are to be shared, the CO will normally agree to a percentage, which must be prominently displayed on the stalls (‘x% of sales to the WI’). Notices should be requested from HO.

1. ***Gardens Open to the Public (usually commercial) allocate specific days to the National Garden Scheme and pay the money collected on their National Garden Scheme days against a guaranteed minimum*.**

To avoid misunderstanding, the guaranteed minimum should be communicated to GOs in writing. The sum agreed should take into account the following:

* commercial potential of the garden
* average proceeds within the County
* overhead costs incurred by National Garden Scheme
* value of benefits provided by National Garden Scheme including free support from volunteer organisers and free advertising in the Yellow Book which is a national best seller.

Before negotiating a new garden or revising an existing arrangement, COs

may want to discuss with HO a figure which will provide an acceptable level

of return.

1. ***Gardens do not allocate specific days to the National Garden Scheme but agree to make a guaranteed contribution.***

Again the amount of the contribution should bear reference to the four criteria set out in 4 above.

♦ This symbol denotes a garden which is open to the public on a regular basis. Gardens which carry this symbol contribute to the National Gardens Scheme either by opening on a specific day or days, or by giving a guaranteed contribution to National Garden Scheme. For opening information not given in the garden entry, please refer to the garden directly. Telephone numbers/ website details, where available, for all gardens with this symbol are given at the end of the garden text within the Yellow Book.

1. ***Gardens open by arrangement only***

These gardens open by arrangement with visitors and then send the proceeds to National Garden Scheme. Owners should issue tickets to each visitor as proof of payment and to assist the audit trail. Owners should also keep a log of the number of visitors and time of each visit for insurance purposes. Proceeds from “by appointment” visits should be sent to the County Treasurer in the same way as for published opening.

* + ***Association with non-charitable organisations and political organisations***

The National Garden Scheme is often asked to participate in joint activities with non-charitable organisations, some of which are involved in political or pressure group activities.

The legal position on this is as follows:

Charities must disassociate themselves from any activities that are non-charitable charities must not allow their name to be associated with these activities or their funds to contribute towards them.

Given the confusion that may arise during a garden opening, the Trustees’ view is that garden owners should avoid any association with non-charitable or political organisations at a National Garden Scheme opening. We ask you to be particularly cautious about organisations whose activities could be seen to be political or pressure group related. If any further guidance on this issue is required, please contact Head Office.

## COLLECTING REVENUE

The Charities Act sets out three basic principles which govern the way in which gardens are promoted and funds are raised:

***Members of the public must know where their money is going***

The public must not, for example, think that money collected at a plant stall is going to charity when that is not the case. Neither should they think that money is going to the National Garden Scheme when it is going to some other charity. The best way to avoid misunderstanding is to display clear notices which clarify the position. Notices are produced by HO for this purpose on request.

***Money collected at garden opening is the responsibility of the Trustees from the moment it is collected.***

Money from garden opening is never the property of the GO but is the property of the Trustees from the moment it is collected. As the Trustees are accountable for this revenue, **tickets must be issued to each visitor** as proof of payment and entry. Ticket books are numbered to make it easier to record numbers. **Please issue entry tickets to both paying and non-paying guests.**

The money, excluding honesty boxes and unattended National Garden Scheme collection tins, is covered by insurance for two working days after a garden opening. Cash should be banked within two working days and collections should be passed to the CO/Treasurer quickly (i.e. within two weeks of a garden opening). The cheque should be attached to a Garden Proceeds Form and should be made out in favour of ‘National Gardens Scheme (county name)’. (It is not imperative that the county name is written on the cheque).

***Funds collected by the National Garden Scheme can only be used for charity or for the essential administrative requirements of National Garden Scheme.***

Please note that under Charity Law it is an offence to raise money for charity and then pass it to an organisation that is not a charity. COs should be aware that there are many organisations which sound as though they might be charities but are not covered by the definition of the word charity, e.g. sports clubs, professional associations, political parties, pressure groups and the like.

This means, for example, that a ‘Donation to’ recipient (see below) must be a registered charity (all of which have a registered number, except Churches which are ‘exempt’ charities) and not a political party, social club or pressure group. National Garden Scheme does not support, however indirectly, political parties, pressure groups or controversial organisations of any sort.

## ONGOING WORK THROUGHOUT THE YEAR

Most County Team members find it extremely helpful to visit HO either just before or just after taking over. HO assists COs with their work and personal contact with the staff member supporting the County is helpful.

Head Office arranges special training courses for new and existing team members during the year, usually 3- times a year, generally Apr/Jul & Dec (can vary). Details are sent by email where possible to all county team members.

The effective operation of National Garden Scheme relies on regular contact and collaboration between the County Teams and HO. Please comply with requests from HO as promptly as possible, particularly regarding accounts, copy for the Yellow Book and requests for information.

For most County Teams, the spring and summer are the busiest times as they are visiting gardens, collecting proceeds and answering queries. However, there are some tasks which go on throughout the year.

# OPERATING GUIDELINES

## FINANCE GUIDELINES

These guidelines relate mainly to the work of the County Treasurer but should be read and understood by other members of the team. They are divided into three areas:

* Financial Management and Reporting
* Money Management
* Taxation

Seek advice from the Chief Executive, Hon Treasurers or National Garden Scheme Finance Manager in any case of uncertainty. They will always be pleased to help.

***Financial Management and Reporting***

Keep accurate account of all money received and spent and retain receipts for six years.

National Garden Scheme year end is from Jan 1 to Dec 31. Finalise the county books for the year on 31 Dec and then ensure that the end-of-year return is finalised and informed HO by the first week of January. HO will advise County Treasurers on closing accounts, but it is not possible to close accounts for individual counties in view of pressures to consolidate accounts at this time.

## Money Management

**Banking**

National Garden Scheme uses central banking which saves administration, attracts higher interest and provides better control. The account is held at the Co-operative, Kingston. Money banked in a County account will automatically be swept into the main account every Thursday, with additional sweeps during peak months. The minimum account balance after the sweep is usually £500 (should your account have insufficient funds when an invoice for payment received, Head Office will arrange payment for any expenses such as the printing of County Booklets, delivery costs, expenses and GO parties).

The pooling of funds from across the counties attracts higher interest rates. We have made arrangements to enable all transactions with Counties to be carried out by post and if cash needs to be deposited in an area which has no Co-op branch, the Co-op has an arrangement with a Post Office (PO) to receive it Specific documentation needs to be arranged for PO deposits and can be requested (please contact Helena). Further details of this centralised banking system can be obtained from the Finance Department at HO. (**Note**: National Garden Scheme funds must not be retained for extended periods (i.e. longer that 2 weeks, in personal accounts)

Arrangements to received monthly statement are in place. Check the bank statement and ensure it is correct. Clarify any queries on your statement with Bank and HO. Internet banking access is arranged through HO.

## Receipts and Payments

***Receipts for garden proceeds***

Ensure funds from GOs are acknowledged promptly with a National Garden Scheme receipt and letter of thanks from either the CO or ACO as appropriate. (Note: National Garden Scheme receipt books are no longer available but a receipt template for computer use can be obtained from the volunteer area on the website or a receipt book can be purchased from stationers, a National Garden Scheme stamp can be obtained from HO).

***Receipts for ‘Donation to’ other charities***

Collect receipts from all ‘Donation to’ recipients. Please see notes in User guide as to the system for recording these efficiently.

## Expenses

Reimburse out-of-pocket expenses to members of the County Team who claim them. Expenses incurred by the County Team can be reclaimed for items such as mileage (45p per mile) photocopying, postage and telephone. Claims should be accompanied by receipts or other relevant evidence. In the case of mileage, details of the journey undertaken should be noted. Expenses should be paid by Bank transfer (BACS). All expenses should be claimed in within the year it occurred preferably claims should be processed and paid with 30 days of the expense or trip. A sample expenses form is shown below; more copies available on the National Garden Scheme website or from HO

**Expense Claims**

The will reimburse, against receipts where possible, the following:

1) Expenses incurred in traveling to and from National Garden Scheme meetings: 2nd class return rail fare; motoring costs at 45p per mile; tube or bus fare (or taxi if necessary)

2) Other expenses incurred on National Garden Scheme business such as postage, computer supplies, telephone and copying. Please itemise your expenses on the form below into the relevant categories, attach receipts where possible.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **CLAIM** | **AMOUNT** | |  |
| Rail |  | **£** | **p** | |
| Tube/Bus |  |  |  | |
| Car |  |  |  | |
| Other |  |  |  | |
|  | **TOTAL** |  |  | |

***Please put information other than signature in BLOCK CAPITALS***

**Signed …………………………………… County ………………………**

**Name ………………………………………. Date …………………………**

***Raising of invoices***

Raise invoices for money owed to the County (e.g. for advertising in County leaflets) and ensure they are paid promptly (i.e. within 30 days of the invoice date). A standard invoice template is available from the Resource Centre on the website for use on your computer. Payments should be arranged to be paid directly into the County Bank accounts.

***Cheques***

We would prefer that you do not issue cheques as can be presented at a time when there are insufficient funds in the account. Contact Helena who can make payments on behalf of your county. ***For their own protection Treasurers should reclaim their own expenses from HO.***

***Float***

Ensure the float maintained at the end of the year is the minimum required to finance the County in the early months of the following year until receipts start to come in from gardens. If necessary, large bills can be paid directly by HO during this fallow period.

## Taxation

***VAT***

Contrary to popular misconception, charities do not enjoy a general dispensation from VAT and the National Garden Scheme both pays and reclaims VAT although sometimes at rates to which special rules apply. VAT can be a tricky matter and any difficulties should be discussed with the Finance Manager at HO who will be glad to assist. The main points relevant to County Teams are:

* **Private gardens:** Owners of 'private gardens' who are not VAT registered should not charge VAT on admission fees.
* **Gardens Open to the Public:** Where gardens open to the public regularly, and the garden is VAT registered, the VAT authorities insist that tax is charged so admission money will be handed to the net of VAT.
* **Sales invoices including a VAT element (e.g. advertising and sponsorship of county leaflet:** Counties raise sales invoices for items such as the sale of advertising space in their County leaflets. All sales invoices including a VAT element should be Processed by the County Treasurer for inclusion on the Spreadsheet where VAT details can be recorded and in due course processed by HO at year end.
* **VAT on advertisements purchased by National Garden Scheme:** Advertisements for which you pay (i.e. in local newspaper) do not attract VAT; this is because advertising by charities is exempt from VAT. When placing an advert, mention to the publisher that you are a charity and should not pay VAT, otherwise it will automatically be added to the invoice. If an invoice arrives with VAT included, pay the net amount and note on the payment that you are a charity. Normally the publisher will issue a credit note for the VAT amount
* **VAT on expenses:** VAT cannot be reclaimed on any expenses which may be incurred in any aspect of a garden opening (e.g. the VAT paid if portaloos are hired etc).

***Income Tax***

Money sent to National Garden Scheme the by GOs is officially a donation, but income tax cannot be reclaimed as the GO has not paid income tax on it.

***Gift Aid & CAF Cheques***

We have had an increasing number of requests by GOs to pay the proceeds by CAF. We just want to confirm that CAF Cheques cannot be used to pay the proceeds of a Garden Opening.  They can only be used to pay genuine personal gifts either by the garden owner or by a friend and these should not be part of the normal takings.  The same applies to Gift Aid. Visitors cannot claim Gift Aid mainly because they are getting a benefit (entry to the garden). If there is any doubt, please ask HO.

# FINANCE SPREADSHEETS

The relevant spreadsheets are hosted online on Microsoft 365 OneDrive. Document can only be accessed is by login into the online portal with a User name (NGS email address) and Password. Please contact Helena Pretorius on 01483 213907, with any questions or queries, email your request to: [helena@ngs.org.uk](mailto:helena@ngs.org.uk) **The accounting year runs from 1st Jan to 31st December.**

# PEOPLE AT HEAD OFFICE

## HEAD OFFICE TELEPHONE LIST

**Main Line: 01483 211535 Extension Direct line Email**

**Anna Wili 3901 213901 anna@. org.uk**

Communications & Marketing

Consultant

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Media & Communications Officer

**Catherine Swan 3911 213911 catherine@ngs.org.uk**

County Support

**Elna Broe 3903 213903 broe@ngs.org.uk**

County Support

**Elena Pearce 3904 213904 elena@ngs.org.uk**

Social Media & Digital Content Officer

**Georgina Waters 3795 211795 gwaters@ngs.org.uk**

Head of Operations

**George Plumptre 3906 213906 george@ngs.org.uk**

Chief Executive

**Helena Pretorius 3907 213907 helena@ngs.org.uk**

Finance Manager

**Jane Sennett 3902 213902 jsennett@ngs.org.uk**

County Support

**Joanne McGowan 3905 213905 joanne@ngs.org.uk**

Digital Development & Infrastructure

Manager

**Linda Shelton 3919 213919 linda@ngs.org.uk**

Visitor Development Manager

**Louise Grainger 3909 213909 louise@ngs.org.uk**

County Support

**Tina Napier 3910 213910 tina@ngs.org.uk**

EA to GP & Administrator

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