



**SCOUTS®**  
Creating a Better World

# Financial management at the group level



**A Guide to the Role of the Group Treasurer**

World Scout Bureau/Asia-Pacific Region

P.O. Box 4050, MCPO 1280

Makati City, Philippines

Tel: (63 2) 817 1675/818 0984

Fax: (63 2) 819 0093

Email: [asia-pacific@scout.org](mailto:asia-pacific@scout.org)

website: [www.scout.org/asia-pacific](http://www.scout.org/asia-pacific)

# Financial Management at the group level

A Guide to to the Role of the Group Treasurer



Copyright 2007, World Scout Bureau/Asia-Pacific Region

ISBN 971-91927-6-3

World Scout Bureau/Asia-Pacific Region  
4/F ODC International Plaza Building  
219 Salcedo Street, Legaspi Village  
Makati City, 1229  
PHILIPPINES

Reproduction is authorised to national Scout associations which are members of the World Organization of the Scout Movement. Others should request permission from the publisher.

## **The Group Treasurer's Duty Statement**

What are you Treasurer of?  
How does the Scout Group Work?  
Why do we need a Group Committee/  
Who are members of the Group Committee?  
Your Key Colleagues  
What is expected of each Group Committee Member?  
Who can help you get started?

## **Key Elements of the Role**

Compliance  
Annual Budget  
Typical Sources of Income and Expenditure

## **Accountability**

Keeping Books of Account  
Banking  
Receiving Money  
Making Payments  
Cash Floats

## **Investments**

## **Inventories and Insurance**

Inventories  
Insurance

## **Communication**

## **Other Topics**

Membership  
Fundraising  
Sponsorship  
The Annual General Meeting





## Introduction

The Scout Group is one of the important components of Scouting organization. Under its wing is a Group Committee which plays an important part in the group's operations. One of the functions of the Group Committee is the area of financial management which is looked after by the Group Treasurer.

Given the importance of financial management and the Group Treasurer's role, the Asia-Pacific Region Financial Resources Sub Committee has devoted time, effort and resources to design this booklet which we hope will serve as a general guideline for Group Treasurer in managing the group's resources.

Though it is not completely a technical guide, it contains the broad outline of the duties of a Group Treasurer, enabling him/her to understand the role in a deeper sense and allows the group to function as a whole.

With this new initiative from the region, we are starting to plant a new seed of knowledge to Group Treasurers, a starting point for people who dedicate their skills with the group. Though it is an education on a small scale, it could create a bigger positive effect in the long run with the larger community as beneficiary.

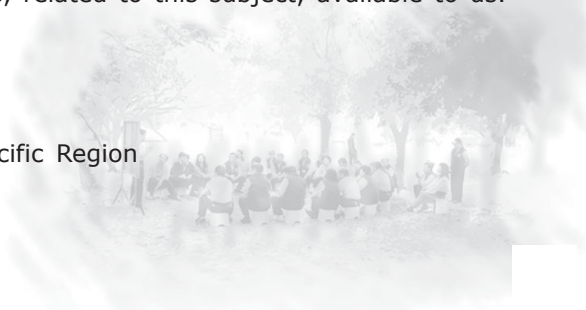
Finally, with this new development, we continue to support national Scout organizations build a strong foundation of financial management starting with the Scout Group and appreciate the APR Financial Resources Sub Committee with this initiative headed by its Chairman Mr Paulus Tjakrawan Taningdjaja and member Mr Ian Langford Brown with the support from The Scouts Association of Australia. We also like to give credit to the Adult Section of The Scout Association (UK) for making their publications, related to this subject, available to us.

**Abdullah Rasheed**

Regional Director

World Scout Bureau/Asia-Pacific Region

April 2007







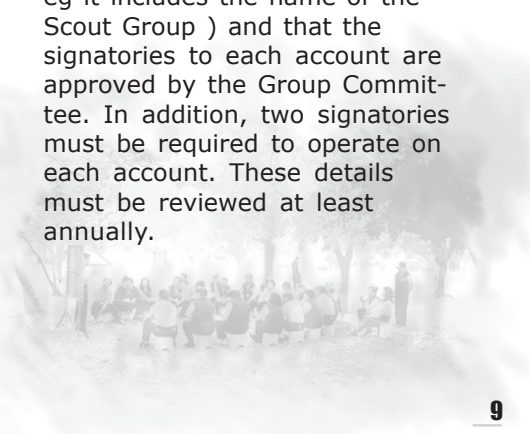
**C**ongratulations on becoming a Group Treasurer. It is an important role in Scouting and it is hoped that you will enjoy your involvement.

The Scout Group is a vital and fundamental component of all National Scout Organisations (NSOs) and it is fundamental to its successful operation that each Group has an active Group Committee to support it. The Group Treasurer is a key member of that Committee.

This publication is designed to help you get started and feel comfortable in your role. It provides a broad outline of your duties as well as giving you an outline of the functioning of the Group as a whole.

## The Group Treasurer's Duty Statement

- To be responsible for the finances of the Group
- To operate and maintain the financial records and accounts of the Group Committee ( and any sub-committees ) which includes receipt and banking of money; issuing receipts; presenting accounts for payment to Group Committee meetings and ensuring that adequate and proper books of account are maintained.
- Ensure that each bank account is appropriately named ( eg it includes the name of the Scout Group ) and that the signatories to each account are approved by the Group Committee. In addition, two signatories must be required to operate on each account. These details must be reviewed at least annually.



- In each Group there will be various sections (eg Cubs, Scouts, Rovers etc) and the Treasurer must oversee the operation of each section's accounts and finances but only to ensure that they are being maintained in accordance with Group policy. The Treasurer will also arrange any assistance in financial matters that a Section may require.

*Note: it is important to recognize that the Group Committee and the Group Treasurer have no authority over the actual expenditure of Section funds.*

- To maintain appropriate registers of all assets and investments that the Group holds.
- To arrange for an annual audit of all the accounts of the Group, its sub-committees and its Sections and the presentation of financial statements, in the required format, at the Group's Annual Meeting. It may also be necessary for these accounts to be forwarded to higher formations within the NSO.
- Ensure that budgets are regularly produced ( at least annually ) and that each budget has been considered by all

appropriate parties ie the Group Committee, Section Leaders etc before it is finalized.

- Arrange for the collection and banking of all Group fees; levies, subscriptions etc with regular reports ( suggest monthly ) to the Group Chairman and the Group Leader.

*NB. As a general rule, numbers and figures should only be discussed at Group Committee Meetings. In addition, if any family or person is experiencing difficulty in paying Group fees etc this should be referred to the Group Leader and/or Group Chairman and should not be discussed openly. If anyone is having financial problems it is important that this is recognized and, in genuine cases of hardship, appropriate assistance provided.*

## **What are you the Treasurer of?**

You are the Treasurer of the Group Committee.

The Group Committee's primary role is to support Scouting in your locality. The Group Committee usually meets monthly with its Annual General Meeting being held as soon as practical after the end of the Scouting year. The dates for the Scouting year will be determined by your NSO.

The Annual General Meeting receives annual reports from a range of people, including your financial report, and appoints the Group Committee.

Membership of the Group Committee may vary from NSO to NSO. However, it traditionally comprises the Group Chairman, Group Secretary and Group Treasurer as well as parents and young people in the Group. Leaders of the Sections of young members usually do not attend these meetings.

## **How does the Scout Group work?**

The Group Leader leads the Scout Group and has a team of key people to help.

The Section Leaders each lead their respective team of assistant leaders, helpers and the young people in their Section. As a team, the Leaders are responsible for the delivery of the scouting program to the young members. Their work is coordinated through the Group Council which includes all Leaders and assistants. The Group Leader chairs this meeting.

As the Group Treasurer you work closely with the Group Chairman who leads all those (traditionally non-uniform) supporters who provide help and assistance to the Group, especially those in uniform. Your role is very important as the Group will always need sound financial support.

## **Why do we need a Group Committee?**

The Group Committee's main role is to manage the Scout Group. It supports the Group Leader and his team of Leaders and is responsible for a range of matters such as:

- The raising of funds and the administration of all the Group's finances
- The maintenance of Group property and equipment
- Assisting in the recruitment of Leaders and other adult supporters
- Ensuring that all Group property, equipment and people are adequately and properly insured

- Appointing all sub-committees which may be required
- Appointing advisors whose skills are required to assist the Group

## **Who are members of the Group Committee?**

While there are no hard and fast rules as to its composition, the Group Committee will normally have the following as members:

- The Group Leader
- The Group Chairman
- The Group Secretary
- The Group Treasurer
- Members nominated by the Group Leader (these are usually parents so that a parent of the children in each Section are represented).
- Members elected at the Annual General Meeting (these are often people with particular skills needed by the Group – eg a person with fundraising skills, one for publicity, another to produce the newsletter etc.)

The main aim is to gather a team together who have the drive, the enthusiasm and the necessary skills to ensure that the Group functions well. However do not forget that each member of the Committee will be looking to you for financial support and assistance.

## **Your Key Colleagues**

It goes without saying that if you are to do your job well, all members of the Group Committee need to work as a team and develop a very good understanding between each other.

However, your key colleagues will no doubt be the Group Chairman, the Group Secretary and the Group Leader. Each of these three people has leading roles within the Group and it is important that you meet with these key people soon after becoming Group Treasurer. This will give you an opportunity to be clear about each other's role and to decide how best to work together.

It is important to recognise that by working together and combining your strengths you will

each receive mutual support and be able to do a better job.

You may find that having a meeting when each of these people is present will help to put everyone's role into perspective.

Remember that good relationships do not just happen, they need to be formed and continually enhanced.

The Group Chairman maintains close contact with the Group Leader while leading the team of non uniform members in providing sound administrative and financial support for the Group. Another important role is maintaining and developing the Group as part of the community.

The Group Secretary provides sound administrative support to the Group as well making sure that information received is quickly made available to members of the Group. In addition, the Group Secretary keeps such records as are required, both by regulation and as required by both the Group Leader and the Group Chairman.

Whilst the Group Treasurer will principally work with those who support the Scout Group, there will be occasions when you will need to work directly with the Leaders. This will follow from your role in ensuring that funds allocated to Sections within the Group are properly accounted for and do not accumulate in those accounts.

It is important that in so doing you are aware of the Group Leader's priorities and that you keep him fully informed of your dealings with the Sections.

### **What is expected of each Group Committee Member?**

It is expected that each member of the Group Committee will:

1. Attend meetings regularly and when this is not possible send an apology and catch up on what was missed as soon as possible.
2. Seek to understand the overall plan and direction of the Group Committee, especially how your role fits into the overall picture and work towards fulfilling your role in the expected time frame and to the

best of your ability.

3. Participate in all the discussions of the Committee with an open mind and listen to the views of other Committee members and do not attempt to talk over them. It is also wise not to have private/side discussions during the meeting.

4. Make sure that you share the discussion time with other members of the Committee. Keeping to the agenda is very important.

5. Be prepared to assume a fair share of the responsibility for some of the work assignments of the Committee and to help other Committee members when necessary.

6. Listen to and seek to implement the ideas of others.

7. Participate and help in making Committee decisions and support those made by the Committee.

8. Evaluate your contribution to the Group and encourage the Committee as a whole to regularly evaluate its work for the Group.

### **Who can help you get started?**

There are a number of people who can help you get started but the person to turn to first is the Group Chairman.

One of the key roles of the Group Chairman is to lead the team who provide the administrative and financial support for the Group. As your relationship with the Group Chairman will be very important to the success of both your roles there is a real need to talk things through with your Chairman.

In your discussions you need to understand the responsibilities of both your own role and that of the Chairman. You should understand:

- About the Scout Group
- The Group Chairman's priorities
- The Group Chairman's preferred method of working
- At the same time the Group Chairman needs to understand:
  - What information you will need to carry out your role

- Your ideas about how you intend to do your job
- How both the Chairman and other members of the Group Committee can help you in carrying out your role
- The Group Chairman will be able to provide you with some useful tools to carry out your role.

These will include:

- The Policy and Rules of your NSO
- Various guides which are used within your NSO such as any committee handbooks used within the Group (eg personnel handbook, the Group Leaders Handbook etc.); a list of members of both the Group Committee and the Group as a whole; a copy of the latest financial statements etc.

By this stage you will have a reasonable understanding of your responsibilities and role as well as an appreciation that Scouting happens principally in Scout Groups. All of which helps you understand the importance of your role as Group Treasurer. Your predecessor; **the retiring**

**Treasurer**, will also be of great assistance.

Hopefully the retiring Treasurer will be available so that there will be a proper handing over of duties. It does not matter how long your predecessor was in the role because they will have gained information to pass on from their own experience in the role.

You should arrange to meet with the retiring Treasurer so that there can be a smooth and, hopefully, complete hand over from one to the other. In addition to handing over the various books of account and records the retiring Treasurer should be able to introduce you to key people such as the Group's Bank Manager and the auditor. In addition, you will need a listing of relevant email and telephone addresses.

It is hoped that you will bring your own ideas of how to carry out your role. However it is important to remember that some people do not like change and it can be unsettling for them. It is essential that you gain an understanding of the current situation, especially if

you intend to make any significant changes to existing practices. Any changes that you propose will need to be explained to your colleagues.

Depending upon the structure that your NSO uses to run Scouting there is most likely to be **Treasurers in higher formations, such as Districts and/or Regions**, who have as part of their role the supervision of the financial administration of Groups under their control.

It is important that you establish good working relationships with these people, not only as a source of guidance and support but also to understand what they require of you in relation to your Group's finances.

This Treasurer will also be able to introduce you to other, nearby, Group Treasurers. Having **an experienced Treasurer, from a nearby Group** to talk to will be invaluable. Not only will they understand

your situation but they will have experienced many of the situations which you may encounter. You also have something to offer them, namely the freshness and enthusiasm you bring to your new role.

It is important that you introduce yourself to **the Group's Bank** as soon as possible. There will be a need to arrange fresh bank signatories for the accounts for the Group. In addition this is an opportunity to review the Group's various accounts to ensure that they are ones which best suit the Group's needs.



**B**ased on the Duty Statement set out above the key elements of the Group Treasurer's role are to:

- comply with the rules of the NSO to which you belong, and the laws of your country relating to finance
- produce an annual budget after consultation with the Group Committee. This budget needs to be approved by the Group Committee
- monitor the Group's income and expenditure against the approved budget
- receive, bank and account for all monies in the Group, including money under the control of the Sections
- pay out funds but only those authorized by the Group Committee
- ensure that cash floats held by others (eg petty cash floats) are properly accounted for
- ensure that accumulated funds are invested wisely
- ensure that the Group maintains proper inventories of Group assets, property and investments and that these are adequately and properly insured
- produce the Group's financial accounts, have them approved by the Group Committee and then arrange for them to be audited
- keep in touch with the Treasurer in the next higher formation (eg the District Treasurer)

Let us now consider each of these in more detail. In so doing it is important that you recognize that this publication is not meant to be a technical guide; it is only meant to provide an overview of your role.

## Compliance

In today's world the requirement to comply with the Rules of both your NSO and the Rules/Laws of your country is paramount. Accordingly this element of your role is placed first as it impacts upon the whole of your role as Group Treasurer

Each NSO will have its own Rules and it is important that you obtain a copy of the latest version and abide by them. If you are ever in doubt as to what the Rules mean or how they should be applied you should not be afraid to seek an interpretation. Never run the risk of thinking that you may know better and "do the wrong thing". This may result in you committing an illegal act.

This also applies to the laws of your country, possibly even more so as there are usually penalties prescribed for breaches of these laws.

Do seek guidance as there will often be someone available in your Group or NSO who is qualified to provide guidance and assistance. However it should always be someone

who is independent and not another member of your Group Committee.

## Annual Budget

The annual budget is an important tool in assisting the Group to operate in a timely and effective manner. Acting as a Treasurer is seen by some as being a passive role – the funds come in and the bills get paid. However, and while this may be true at times, the reality is that unless the Treasurer plays an active role in monitoring the Group's finances bills may well require payment before there are adequate funds to pay them.

All Sections of the Group will have active programs and ideas, many of which will require financing to ensure that our young people gain the maximum enjoyment and desired outcome from each activity. On the income side the Group Committee will probably have ideas for fund raising. The budget brings these components together.

Preparing a budget will map out everyone's plans and ideas as well as providing

guidance as to the funds that will be available for that particular year. Another very useful tool, which is often part of the budget process, is to produce a cash flow statement which sets out when income is likely to be received and when expenditure is likely to fall due.

***Typical sources of income will include:***

- annual membership subscriptions/fees
- weekly/monthly subs within each Section
- fundraising
- grant
- donations
- sponsorship
- income from investments
- sales of badges, scout uniforms etc

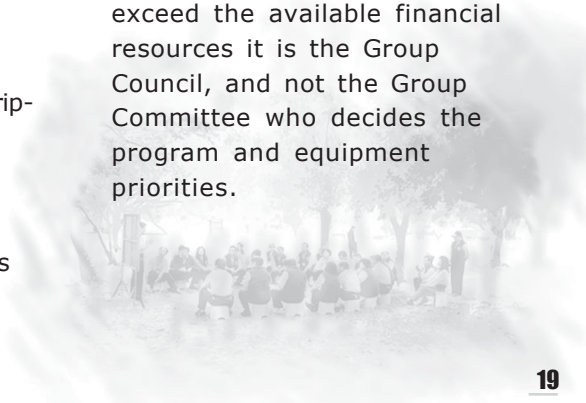
***Typical expenses will include***

- annual membership subscriptions (paid to your NSO etc)
- activity expenses for the various Sections
- subsidies for major events run by Sections

- expenses reimbursed to Leaders and Supporters
- training fees (especially for adults)
- insurance
- purchase of equipment
- costs for meeting place(s)
- rent
- gas, electricity and water
- repairs
- cleaning
- purchase of badges and scout uniforms

The annual budget must be approved by the Group Committee.

It is important to recognize that it is the Group Council that decides both the program for the young people and what equipment is needed to support the various activities. If the needs exceed the available financial resources it is the Group Council, and not the Group Committee who decides the program and equipment priorities.



A

s the Group Treasurer you have the responsibility of keeping proper books of account as well as being accountable for the receipt of funds and the payment of expenses.

### **Keeping Books of Account**

It is important that the Group's books of account are kept up to date as well as being neat and tidy. It is strongly recommended that wherever possible you make entries at the time of the transaction and certainly within 24 hours of the transaction. The longer you leave it the more likely it is that you will forget something.

As an incoming Treasurer, and before making any entries, a review of previous accounts will give you a good indication of headings to use for both income and expenditure. It is also important to use books of account which have enough columns to allow for both traditional headings previously used as well as allowing space for new headings.

The key message to maintaining books of account is to undertake this work in a planned and methodical way.

There is nothing worse than starting the year and then finding that because, for example, there is not enough headings available the books may have to be rewritten.

### **Banking**

The golden rule is that all funds of the Group are banked into, and expenses paid from the Group's own bank account(s). It is totally inappropriate for any of the Group's funds to be held in bank accounts which belong to individuals.

You will most likely need both a cheque account, for daily use, and some form of investment

account for money that is not immediately needed. Usually the investment account will be one that generates interest thereby providing an increase in Group funds.

It is important to ensure that each bank account requires at least two signatories for its operation and these signatories are formally authorized by the Group Committee. One signatory will be the Group Treasurer while the others are usually the Group Chairman, the Group Leader and the Group Secretary.

The requirement for two signatures exists to protect both Scouting as well as the individuals concerned. Such a requirement should be contained in your NSO's Policy and Rules. It is important to recognize that members of the Group Committee etc who do not operate the Group's bank account(s) correctly may find themselves liable for any losses that may be incurred. One of the commonest causes of misappropriation of Scout Group funds is failure to use two signatures for all financial transactions.

A wise precaution is to receive bank statements monthly and to immediately reconcile these statements with the books of account.

## **Receiving money**

All monies received should be paid into the Group's bank account without delay. This rule should only be broken in situations when immediate payment is required to be made in cash. In an ideal situation cash payments should not be made as all financial transactions should go through the Group's bank account.

It is appreciated that it will not always be practical to bank funds immediately upon receipt. As soon as funds are received a receipt, from a duplicate receipt book, must be made out and the funds placed in a secure cash box, safe etc until they can be banked. It is important that Group funds are never mixed with personal funds.



All receipts should contain enough details to fully identify the transaction eg the receipt should record:

- the date of receipt
- the name of the party making the payment to the Group; and
- a full description of what the funds were for eg annual subscriptions, raffle proceeds, sale of badges etc.

All receipts, and any accompanying documentation, should be retained for, say, five years and must be available for audit and other purposes. The receipt number must be entered against the record of the funds received in the books of account.

### **Making payments**

It is very important that no payments are made unless they have been approved by the Group Committee. A wise practice is to record details of the accounts being approved for payment in the minutes of the Group Committee meeting.

Payments should, whenever possible, be made by cheque and the payment must be supported by appropriate documentation. In situations where payment is made by cash this must be supported by a receipt signed by the person receiving the funds.

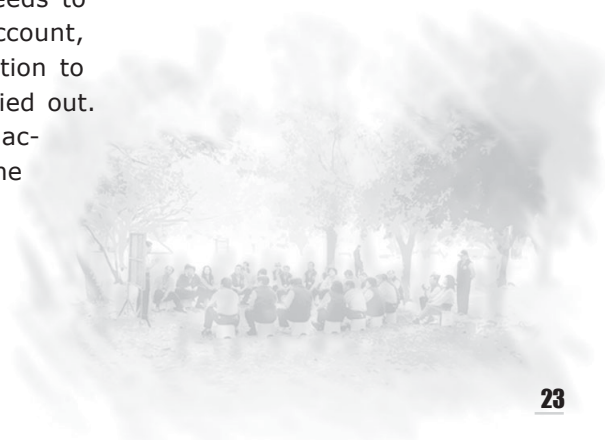
All payments must be regularly recorded in the Group's books of account and the cheque number should be recorded against each payment. It is good practice to keep all invoices, statements etc in a logical order; batching them by month will be useful not only to respond to any queries but also to assist the auditor at year end.

## Cash Floats

It is common practice for each Group to have a “petty cash” float to pay for small items such as postage, milk and sugar for tea and coffee, local bus fares etc. Whoever is the custodian for such floats must ensure that they have documentation to support any payments and, when seeking reimbursement for cash expenditure, must be able to produce such documentation.

These cash floats should be small, an amount of \$50 to \$100 is usually adequate, and kept in a safe place. The Treasurer should check and reconcile these floats on a regular basis, possibly every three months.

Each Section Leader may have and operate their own accounts which, being part of Group funds, need to be audited each year. Accordingly each Leader needs to keep adequate books of account, receipts and all documentation to enable the audit to be carried out. Any surplus funds in these accounts should be paid to the Group and invested.



**I**t is very important that any accumulated funds that are surplus to immediate needs are invested wisely. When deciding upon the type of investment, which must be approved by the Group Committee, and made in the Group's name, security and ease of access are important criteria. Such funds should also generate interest income for the Group but investments should be considered in terms of security and not be made to maximize the rate of interest which could be obtained.

If the amount of funds to be invested is large, or the investment period is likely to be long, you should seek advice from an appropriate person, bank etc. Many NSOs can assist in giving advice and often they operate approved investment facilities which may be appropriate to invest in.



## **Inventories**

It is an important part of your role, together with the Group Leader, to ensure that your Group maintains a full and proper inventory of all the Group's plant and equipment and other assets as well as ensuring that all these assets have been properly and adequately insured.

The inventory of all the assets owned by, or under the care of, the Group serves many purposes ranging from being a check list to ensure that no plant and equipment has been lost to being a sound basis of ensuring that adequate insurance has been arranged.

Any inventory will become out of date both by the passage of time as well as with the disposal of older equipment and the acquisition of new and/or additional equipment. It is good practice to have an inventory taken of all plant and equipment on a regular basis, possibly at the end of each Scouting year. This will also be of assistance to your auditor as to both the existence and current value of all the Group's plant and equipment.

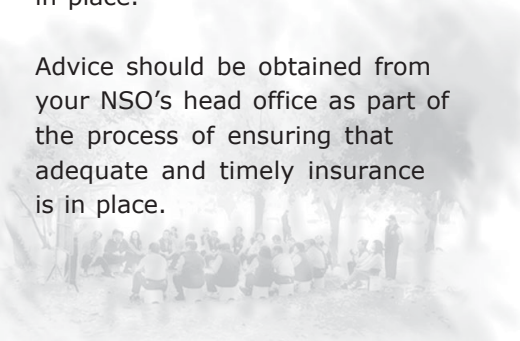
The inventory should not only list the various assets but should contain information as to where each asset is located. If any asset is not kept in the Group's premises, their location as well as a notation as to who is responsible for its safe keeping, should also be noted on the inventory.

If the Group has appointed a Quartermaster to look after the Group's assets etc the role of the Treasurer will be easier. Accordingly it is important that there be a good liaison between these two people.

## **Insurance**

Insurance is a complicated topic and many of the aspects of insurance may vary from country to country. Accordingly it is vital that informed advice be taken in respect of the insurance cover that each Group needs to have in place.

Advice should be obtained from your NSO's head office as part of the process of ensuring that adequate and timely insurance is in place.



Types of insurance that need to be in place, provided that it is available in your country, would include:

- Personal Accident and Medical cover for all members of the Group
- Liability insurance covering both the members of your Group as well as outside parties who may be injured in events or activities run by the Group or when providing services to your Group etc
- Group Assets including plant, equipment, meeting places (both owned leased and rented)
- Cash on hand
- Travel insurance

In relation to plant and equipment in particular it is important that your insurance cover extends to those assets when they are in transit , in storage and when used in places other than the Group's premises. This would arise when the Group goes camping or where items are kept elsewhere.

**A**s mentioned earlier it will assist you in your role if you maintain contact with other Treasurers be they in higher formations (eg at District level) or with nearby Group Treasurers. Having ongoing and open dialogue with these people will not only be a source of help and guidance but will also ensure that your Group is well informed on financial matters.



## Membership

The determination of who are members in a particular Scout organization may vary from NSO to NSO. It is important that Group Treasurers understand the criteria and categories of membership in their Group, as determined by the NSO, as this has a bearing on such matters as membership fees and insurance coverage.

Examples of the categories of membership that may exist include:

- Youth Members
- Adult members, both Leaders and non-uniform members
- Life and Honorary Members
- Members of Scout Fellowships
- Associate Members being parents, supporters, community supporters, sponsors etc.

## Fundraising

One of the traditional activities and responsibilities of the Group Committee is the raising of funds.

The rules for fundraising may vary from country to country and it goes without saying that all fund raising must remain within the law. In some countries there are laws which govern such activities as:

- lotteries and gaming
- house and street collections
- raffles and auctions
- the participation of young people in fund raising activities
- the sale of alcohol

The Policy and Rules of each NSO should provide guidance and a deal of information to assist in fundraising. It is therefore important that as well as keeping within the law, Groups must also abide by the Policy and Rules in their location.

Fund raising activities is a topic that may well be discussed between Treasurers, not only to ensure that fundraising is being co-ordinated within Scouting but also to gain from the experience of others.

### **Sponsorship**

Sponsorship will always be a welcome addition to the funds or equipment of a Group or any other formation within an NSO. However it is important that before approaching any potential sponsor there must be consultation with the Group Chairman, the Group Leader and appropriate people in higher formations within the NSO.

This is very important because there may be sponsorship discussions underway with other sponsors which may give rise to a conflict. In addition, there may be policies in existence that preclude entering into sponsorship arrangements with particular parties or suppliers of particular products.

### **The Annual General Meeting (AGM)**

This meeting is an important one for each Scout Group and it is one that the Group is required to hold each year and within a specified period, often three months, after the end of the Scout year for each NSO.

The AGM is a report on the stewardship of the Group for the latest Scouting year and will have presented to it, for adoption:

- the minutes of the last AGM
- The Annual Reports of the Group Leader and the Group Chairman
- The audited annual account
- While there will be the election of Office Bearers for the ensuing year.



The Group Treasurer has an important role to play and will need to be well prepared and to answer any questions relating to the Group's finances.

It will be necessary to have prepared the Group's accounts, including those under the control of the various Section Leaders, and these will have to be audited before the AGM.

It is also important to have the annual accounts accepted and agreed by the Group Committee before the AGM so detailed planning will be required to ensure that the required timetable is met. It is usually required that the annual accounts are circulated to members some two/three weeks before the AGM. Accordingly time to achieve this will also have to be built into the timetable.

You must bear in mind that your term of office will end at the AGM and should you wish to continue you will have to be re-elected at the AGM.



