**Scotland’s Gardens Scheme:**

**Guidance Notes for District Treasurers**

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# **1. Introduction**

Thank you for agreeing to help Scotland’s Gardens Scheme as a District Treasurer. Your time and support is greatly appreciated. In this document, you will find guidance to help you in this role. We aim to offer a flexible process that can be tailored to suit the working habits of each treasurer. If at any time you are unclear or need further assistance, please get in touch with Head Office or the Head Office Treasurer (contact information below), we are very happy to help.

This complete Treasurer’s package also includes: the District Spreadsheet (Excel), the Garden Opener Donation (GOD) form, sample letters, and the Gift Aid form.

***Update for 2018: The Receipt form has been redesigned, please see page 12 for details.***

**Updates for 2017 - Special Note for our experienced treasurers:**

* The spreadsheet has been updated for 2017 and should make it easier to reconcile your spreadsheet with your bank account.
* The GOD form has been updated.
* Treasurers no longer need to send the SGS receipt to the Garden Owner (GO).
* Guidebook sales made during garden openings no longer need to be separated out in the spreadsheet and can count towards the day’s total takings.
* There are some ideas to help reduce paper & postage by taking advantage of email and BACs transfer - these are highlighted as “paperless tips”.
* Treasurers can replace the current SGS Receipt requirement with BACS payment if appropriate audit trail requirements are met.

More details are included in this the document.

**Head Office details:**

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Terrill Dobson, National Organiser, terrill@scotlandsgardens.org,

Head Office: 0131 226 3714, 23 Castle Street, Edinburgh, EH2 3DN

# **2. The Treasurer’s Role**

The main role of a District Treasurer is to look after their District’s finances.

**Time commitment**

Varies based on number of garden openings in District although an approximate guide per garden is an hour. Busiest period in most Districts is May to September.

**Required skills, qualities and experience**

The most important skills required to be a District Treasurer are the desire and the time to do the job! A good aptitude for numbers is helpful, as is a basic knowledge of book-keeping and ability to access a computer and printer and some knowledge of EXCEL.

**Training and support available**

New District Treasurers will be trained by the HO Treasurer and/or National Organiser and linked to an experienced mentor. District Treasurer’s Guidance Notes will be provided. HO and the HO Treasurer are available for any queries (contact details Page 1)).

**Key tasks of a District Treasurer:**

* Receive monies from garden openings and pay charities
* Communication with GO and charities to support this activity
* Support all financial needs of the District
* Maintain financial reporting information summarising the District’s financial activity
	+ Report financial information to HO on a regular basis, as requested
	+ Report year-end totals with bank statement (balanced)
* Transfer money to head office regularly as notified and agreed
* Balance the District’s bank statement
* Maintain a timely process

# **3. Routine Activities**

This section gives a summary of the routine activities of a District Treasurer. These include the basic tasks as well as tips and ideas. Supporting materials, such as letters and forms, are noted for each step. Make adjustments which suit your style of work, but take care to undertake all the basic requirements.

**At the start of each of each year:** Terrill in Head Office (HO) will provide you with an Excel spreadsheet pre-populated with your own District’s expected garden openings and your opening bank balance, carried forward from the previous year. Use this spreadsheet over the season to record your District’s financial activity and as the basis to report your District’s financial activity to Head Office as required.

Prepare a file for the year to keep the Garden Opener Donation (GOD) forms, SGS Receipt forms, expense receipts and monthly bank statements. You can maintain your correspondence in paper or electronic form.

***Tip:*** *Letters to owners - ask your District Committee Members to keep you updated with any changes in Garden Owner’s circumstances i.e. cancellations, deaths etc.*

**Garden Openings:** Follow Steps 1 to 5 below, which outline the routine you need to complete for each garden opening in your District this year.

**STEP 1:** You will need to check that each Garden Opener (GO) understands the process they are required to follow after a garden opening – in other words how they pay us and what they can expect from us! The Garden Opener Donation (GOD) form is used to record relevant financial information of the opening. The first page of the form should be filled in by you and sent to the GO with an explanatory letter (see supporting materials). The timing for sending this paperwork depends on the type of opening:

1. for specific day/days opening contact the GO 1-2 weeks BEFORE they open **or**
2. for openings by arrangement or over a range of dates, send the GOD form and letter 1-2 weeks before the END of the season.

**Supporting materials**: i) Initial Letter to Garden Opener (GO)

 ii) Garden Opener Donation (GOD) Form

***Tip****: Good idea is to fill out the GOD form with details of your district, the garden name and details of their nominated charity before sending to the GO.*

***Tip****: Some Treasurers prepare all their initial letters at the beginning of the season, mark the envelope with the mailing date and send out through the season.*

***Paperless Tip****: You can complete much of your work by email. If you choose this approach you would incorporate the content of the initial GO letter into an email and send the GOD form as a WORD attachment. You could also request the GO to return their GOD form by email, tell them they can return by post if they prefer.* ***NB:*** *if the GO does return the GOD form by email but without a signature, you must keep a copy of the accompanying email for your records.*

**STEP 2:** After each garden opening you should receive the money and GOD form from each garden. This money might come as a cheque, BACS, pay-in slip or occasionally you might be given cash, or taken the cash yourself at the opening. Ensure this donation is banked and recorded in your District Spreadsheet.

**Supporting materials:** District spreadsheet

**Timeliness**: You should request that GOs send their donation to you or directly to your bank account as soon as possible after the garden opening. If the money has not been received within 10 days, email or telephone to remind them. If the money still has not been received and you find that you need some help, contact HO for support. If you receive cash or a cheque, ensure this is also banked as soon as possible.

**STEP 3:** If the GO has nominated a charity(ies) in addition to SG, then you will need to pay that charity and obtain proof of receipt by the charity for audit purposes.

* 1. Verify the nominated charity name from the GOD form is the same as is listed in the Guidebook and on your pre-populated District spreadsheet. If this is not the same, please note this on your spreadsheet under **column N** (NOTES: Reason for no garden income or note garden charity change).
	2. Prepare and send the cheque, or make a BACS transfer, to the nominated charity (calculated on the appropriate percentage of the total takings) along with SGS Receipt form, letter, and reply paid envelope.
	3. Record this information (including charity payment, SGS receipt number, cheque number) in your District spreadsheet.
	4. When you receive the SGS receipt form back from the charity, attach the white and green copies to the GOD form and file. Maintain the blue copy for your records.

**Supporting materials**: Letter to Charity; SGS Receipt Form; Payment (cheque) & District Spreadsheet

**Timeliness**: Aim to send the money to the nominated charity as soon as you have cleared funds in your bank account. You may have to chase the charity up for confirmation of receipt (a telephone call usually works). If you get to the end of the year and the cheque has been cashed but not received the signed receipt, see Special Instructions below.

***Tip****: For detailed instructions on how to fill out the SGS Receipt Form, see Special Instructions.*

***Tip****: If the GO did not provide the charity’s address, look on the internet. It is also worth cross checking the charity address with the internet address – and finding the Charity Number.*

***Tip****: Sometimes charities return a letter acknowledging the donation without signing the receipt. In this case, retain the letter in lieu of the SGS receipt. An email acknowledgement would also be acceptable. If this letter is thanking you or the GO for the donation, do make a copy for your records and send the original on to the GO.*

***Paperless Tip****: For audit it is necessary to have proof that the charity payment has been made to the appropriate charity. In the paper-based process, this proof is the signed receipt. A paperless option is described in the Special Instructions.*

**STEP 4:** Send a thank you letter to the GO acknowledging receipt of their donation, and, if appropriate, the amount paid to their nominated charity(s).

**Supporting materials**: Thank you letter to GO (adjust for type of charity donation)

**Timeliness**: This thank you and acknowledgement of funds received should be prompt so aim to complete this at the same time as you pay the charity.

***Tip****: There will be variations to the thank you letters depending on whether the garden has opened for a nominated charity(s), made a donation to, or provided all proceeds to SG. See sample letter in the Supporting Materials section below.*

***Paperless tip****: The thank you letter could be sent as an email.*

**Note to experienced SGS Treasurers**: We’ve removed the requirement to send the charity receipt (white copy) to the GO. This allows us to respond quicker to GOs and reduce the need for two letters (acknowledging receipt of garden donation and then later the charity receipt).

**STEP 5:** If the GO has indicated (eg: on the GOD form or through contact) that he/she would like to have gift aid applied to their plant sales donation, you will need to send the Gift Aid Form for them to sign and note this information on your spreadsheet (column O/Gift Aid). See the Special Instructions for further details about Gift Aid.

**Supporting materials**: Gift Aid Form, accompanying letter/compliment slip, District Spreadsheet

***Tip:*** *If you regularly promote Gift Aid activity in your District and/or you know which gardens will likely submit a Gift Aid donation for their sale of plants, you might save time and postage by including the Gift Aid form with your initial letter. In this case you should edit the initial letter to explain this.*

**OTHER ACCOUNTING ACTIVITY:**

Over the season you may receive additional income - such as guidebook sales or extra donations. You will have local bills to pay - such as advertising and postage. Please remember to update your District Cashbook spreadsheet with all activities.

***Tip:***  *Keep receipts for all expenses and file these within your paper files. Update District Spreadsheet*

**BANK STATEMENT RECONCILIATION:**

When you receive your monthly bank statement, reconcile this with your spreadsheet. To do this, review your bank statement and for each transaction which has cleared your bank account and input the following to your District Spreadsheet:

1. **For INCOME/CREDITs, enter “y” in column G (recon bank), meaning “yes” this credit is shown on your bank statement.**
2. **For EXPENSES/DEBITs, enter “y” in column M (recon bank) meaning “yes” this debit is shown on your bank statement.**
3. **Then verify that the column S (Expected Bank Balance) equals your bank statement balance. If it does not, then identify the missing information and correct this on your spreadsheet.**

**Supporting materials:** District spreadsheet

***Tip****: If you maintain the “recon” field(s) of your District spreadsheet, this will keep the “Expected Bank Balance” column matching your actual bank statement balance. This will also make it easier to see any un-cleared transactions (see columns Q and R).*

**REGULAR PAYMENTS TO HEAD OFFICE BANK ACCOUNT:**

Over the year you should transfer money to Scotland’s Gardens Scheme bank account, being sure to leave enough float for local expenses and to cover any outstanding cheques. Use your spreadsheet to check your financial position. If you bank electronically, payment will be made by BACS or send a cheque to HO. Record this transfer on your District Spreadsheet. If electronic send an email to HO advising amount of and date of BACS transfer.

**SGS bank details: Handelsbanken**

**Sort code 40-51-62**

**Account number 78260765**

***Tip:*** *If you have reconciled your bank statement, it should be easy to verify any uncleared (outstanding) payments and receipts.*

***Timeliness:*** *How often you forward money to HO will depend on how active your district is. As a guide, consider this every two months or when you have a surplus of over £1000.*

**MONTHLY REPORTING TO HEAD OFFICE:**

Please email an interim copy of your District spreadsheet to the Head Office at the end of June, July, August and September. This information is used to verify our financial position.

***Tip****: Aim to keep your spreadsheet up to date so that it accurately reflects your current financial position.*

**YEAR END REPORTING TO HEAD OFFICE:**

At the end of the year after your district’s last garden is processed, you will need to close your season’s activities and send your financial information to HO.

1. Make any final payment to the SGS Bank Account, retaining an adequate float.
2. Reconcile your bank statement to match your spreadsheet
3. Email an electronic copy of your spreadsheet to HO
4. Post or email a copy of your most recent bank statement to HO (demonstrating that the balance matches your spreadsheet information).
5. Post or email to HO
	1. Any completed Gift Aid forms
	2. Optionally, all GOD forms, accompanied by the green copy of the SGS receipt if available.

***Timeliness****: It’s very helpful to receive your information by the end of November. Please do not delay if you are waiting for one or two items either to pay or clear these can be forwarded later.*

# **4. District Spreadsheet Guidance Notes**

At the start of the season, you will receive from Head Office a spreadsheet which will have been pre-populated with your garden opening information as described in the SGS database and Guidebook. Over the season, you will update this spreadsheet with your District’s garden opening information as well all the other financial activities for your district. The first tab, or worksheet, in this spreadsheet is entitled “Notes on Cashbook” and holds the guidance notes.

## **1.How to Use the Cashbook Spreadsheet**

Information and instructions about each field in the spreadsheet can be found by clicking on the relevant column heading. Please note:

* ***Columns A (Transaction Date) through Q (Gift Aid) are available for entry*** of your District’s Financial Information. These include the white/non-coloured fields. Some of the information, relating to garden openings, will be pre-populated at the start of the year by the Head Office.
* ***The rest*** of the columns to the right, all shaded in colour, are automatically filled for you so ***please do not enter any information here***. However, this information should be useful for you!
* Please ***do not add or delete any columns*** as this could throw out figures and add work down the line. If you would prefer not to see certain columns, please use the “hide” function. If you wish to add information, please do so after the right most column.

## **2.Adding Rows to your Cashbook Spreadsheet**

There are several calculations which are pre-set into the spreadsheet and these will be lost if you insert rows. If you are very confident with Excel, you can copy the relevant calculations from an empty row. But the easiest way to add rows would be to add your information on to the bottom of the sheet and then sort everything back into the order you prefer. The pre-populated spreadsheet should have sufficient rows for you to make all entries during the year. Do contact the office if you need help with this.

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## **3.Sorting your Cashbook Spreadsheet**

You are welcome to sort your District’s spreadsheet into whatever order works best for you (for example by date or garden name). Your spreadsheet will be initially sent to you in order of your open dates. But if you sort, be careful to avoid your total rows (ask for assistance if you need).

## **4.Additional sheets which could be helpful**

You’re very welcome to create your own spreadsheet(s) to help you manage your District’s finances, so long as you also complete the standard SGS sheet. Some districts find it helpful to keep a Timetable worksheet to track their communication activity. The template for this sheet will be included with your initial spreadsheet, but maintaining it is optional. Note there is also an optional “Charity Contacts” worksheet and you can use this to keep track of contact information for your charities.

## **5.Managing Petty Cash**

Some districts manage petty cash. If required, you could create a new sheet to help you to manage this, or add a column at the far right of your cashbook. If you need further assistance, please contact the Head Office.

## **6.Managing Gift Aid**

If one of your gardens has agreed to “Gift Aid” the proceeds of their plant sales, please make a note of this amount in column Q – “INFO ONLY Gift Aid”. This entry is for info only to the Head Office Treasurer. The plant sale totals should still be included in the income for the opening day.

## **7.Managing Additional Income**

You may have opportunities to receive additional income beyond your garden openings income. For example, your district might sell handbooks to friends or through a local shop. A description of this income should be noted under Column D (Income Description) and the type of income identified in column E (Income CODE).

## **8.Managing Expenses**

Your district might incur expenses. For example, you may need to purchase postage stamps or your District might buy local advertising. A description of this expense should be noted under Column H (Expense/Payments Description) and the type of income identified in column M (Payment CODE).

## **9.Extra Excel Assistance & Internet Banking Advice**

If you find you’re struggling with your spreadsheet, for whatever reason, please contact Head Office. Either we will be able to help, or we’ll put you in touch with someone who can. We can also offer advice with setting up Internet Banking. We have a group of District Treasurers who are happy to act as mentors to others, so let us know if you’d like an introduction.

# **5.Special Instructions & Extra Notes:**

This section gives additional information and guidance for “out of the ordinary” circumstances. This list is not exhaustive. Do feel free to contact us with questions.

## **Treasurers/District Organisers Expenses and Supplies**

You will likely have some personal expenses in your role as treasurer, such as the cost of stamps, which you should claim and account for in your spreadsheet. You might also need to claim for paper, envelopes or similar supplies. Please contact Head Office to find out what supplies might be available to you, such as letterhead, compliment slips or electronic letterhead. You may also need to reimburse the District Organiser for any expenses they incur.

## **Filling out the SGS Receipt Form**

The SGS Receipt form is in four parts (Part I, II, III and IV) and no carbon is required. To fill it out:

1. Complete the first 6 boxes (on Part I) and sign/date the form.
2. The line ‘Gross takings less catering and out of pocket expenses’ is simply the donation received from the Garden Owner and that banked in your Treasurers Account.
3. Send all four copies to the nominated charity (if posting put in an SAE)
4. The charity acknowledges receipt and signs in box 7. They retain Part 4 (yellow) and return Parts I, II, III to you.

 **NB:** You do not need to use these forms if you are using email and BACS payments to charities.

## **Non-payment by garden**

If one of your gardens has not provided payment after several reminders and you find that you need some extra support, contact the HO Treasurer who will make contact on behalf of the charity.

## **Charity change requested by the Garden Opener**

Because the nominated charity is advertised to the public in our guidebook, website and promotional materials, it is best to avoid changing charity(s). If there is a reason why this must be done, we ask the Garden Opener to display this change prominently at their opening (eg: using a sign at the ticket table). You should also have been advised of this change. In this case please make a note on your spreadsheet. NB: No nominated charity(s) can be changed after the opening.

## **SGS Receipt not returned by Charity**

If after several reminders you are unable to obtain any form of confirmation that the nominated charity has received their payment (aside from a cashed cheque), let Head Office know, along with the contact details for that charity. You can wait until you close your accounts for the year before you do this.

## **Garden Opener provides money directly to their charity**

We ask Garden Openers (GO) **not** to pay their nominated charities directly and you should remind them of this in your letter that accompanies the GOD form. This includes any money raised by the charity providing teas at the opening. As we have facilitated the raising of these funds, we wish to account for these funds. If you find that the GO has provided money directly, see if you can find out the amount and work this information into your spreadsheet and using the “special note” column to explain. If this information is not available or the GO is uncomfortable, you needn’t press but make a note in your spreadsheet.

## **SGS Audit Process**

The Audit process has changed; we no longer use external auditors but each year several districts are randomly selected for internal audit. If selected, you will be asked to provide a copy of all of your records for the year to the Head Office Treasurer – hence the reason it is important to keep your paperwork!

**Retention of Files**

Please retain your records for 6 years after which you can safely destroy or pass on to the Head Office for disposal. That said, if you do have any interesting artefacts which might be of interest in our history archives please do let us know.

## **Banking**

## **1.New Accounts or New Treasurers**

If it is necessary to open a new account, open a Treasurer’s account in the name of “Scotland’s Gardens Scheme (………. District)”. Advise the bank SGS is a charity (SC011337), this status should avoid incurring bank charges and receive bank interest gross without deduction of Income Tax. If they ask for additional information eg: our Constitution, contact Head Office for help. It is good practice to have two signatories for your account (yourself and the District Organiser) so that either, not both, of you can sign cheques. If necessary, the Head Office Treasurer could be an extra signatory.

If you wish to use an existing account, you will need to contact the bank to advise them if you are a new Treasurer. They will probably require a copy of the minute of the meeting when you were appointed. Check at this time that there are two signatories for your account.

## **2.Online banking**

Signing up to on-line banking can be a very helpful way to manage your District’s finances. You will be able to check your balances /payments/receipts on line whenever you want. You will also be able to make direct payments to the Head Office and Charities. If you need help, contact the office for advice.

## **3.National Trust for Scotland**

National Trust for Scotland Gardens processes their own finances. They open for us “by donation” and this donation is administered centrally by the NTS. Therefore, do not include them in your returns. Currently the only exceptions to this are Plant Sales at Hill House and Hill of Tarvit both organised by SG. Treat these as an ordinary opening.

## **4.Paperless Process**

Beginning this year (2017), some Treasurers may want to reduce the amount of paper they use by working electronically using emails and banking online. If you would like to try this, please let HO know and we will put you in touch with another Treasurer doing the same.

It is unlikely you can run a completely paperless process, but you may be able to reduce your workload as well as paper and postage. For example, you could use email to send your letters and forms. Remember that while you might ask your GOs to reply to you by email, some will be more comfortable posting hard copies, so you will need to be flexible with Garden Openers and Charities.

Charity payments made by BACS transfer - for audit purposes you need to have proof that the charity received their portion of the Garden Opening proceeds - you will need to do the following if you decide to pay them electronically:

* By email request from the charity their full bank details, keep this reply on file for audit
* Print out a copy of the BACS transfer receipt, it should include amount paid, date paid and the charity’s bank account details.
* Note on your spreadsheet the payment reference (Column J) as BACS.
* If you pay by BACS you must still send a letter by email or post with the “Letter to Charity” information.

## **5.CAF Cheque (Charities Aid Foundation)**

Charities Aid Foundation (CAF) cheques cannot be processed through a bank, they must be sent directly to CAF, the funds will only be paid to pre-registered Charities. Please send any funds received in this way to Head Office to process. The money will be paid into the SGS account and then allocated into your District’s return.

## **6.Gift Aid**

Donations that fall within Gift Aid are as follows:

1. Outright donations of cash
2. Proceeds from the sale of plants at a garden opening

Individuals can increase their donations to SGS by treating the amount gifted as falling within the Gift Aid scheme. Under the scheme HMRC tops up the value of the donation by assuming that the taxpayer has withheld the equivalent of the basic rate of tax from the gift. (i.e. a donation of £8.00 is treated as a gross donation of £10.00 with £2.00 being withheld. That £2.00 is then reimbursed to the charity). The individual must be a UK taxpayer and have taxable income equal to or more than the gross equivalent of all their charitable donations in that tax year.

**NB 1:** With recent changes in taxation rules on dividend income and interest received, HMRC places the responsibility on charities to emphasise to the donor the importance of ensuring their tax liability is greater than the tax reclaimed on their donation.

**NB 2:** Only an individual can apply and NOT a couple

**NB 3:** Cash donations are straight forward. Neitherthe garden entry fee nor payment for teas can be treated as a gift aid donation.

HMRC have agreed that the proceeds from plant sales fall within the scheme, on the basis they are equivalent to donations to a charity shop. Plants sold are cuttings, result of splitting plants or plants that have self-seeded and are “surplus to the Garden Opener’s requirements”. However, where the GO has a business related to horticulture, these plants are not surplus to requirement and the proceeds cannot be treated as within the Gift Aid rules.

Where the plants sold are from more than one garden opener, it would be administratively impractical to allocate sale proceeds to each of the garden openers. We would suggest that if possible, one garden opener takes responsibility for the total sale proceeds by the others making personal and private gifts of the plants to that lead person. By their nature group plant sales produce more income and therefore the person responsible must have a higher taxable income. For more information on the necessary paperwork, please contact the Head Office Treasurer.

The Garden Opener/taxpayer must complete a declaration to the effect they wish their donation to be treated as one under Gift Aid and they must be made aware that if they do not pay sufficient tax to cover the gift aid reclaim, HMRC are free to recover the amount claimed directly from them. The Gift Aid declaration form to be completed is in this package. The multiple donation declaration need only be completed once and is valid until rescinded while the other form should be completed for each plant sale.

To ensure that all Gift Aid donations are acted upon, the District Treasurer should ensure the forms are completed by the taxpayer, that the taxpayer understands the implications of signing the forms, that the Gift Aid donation should be entered on the annual financial return and the completed forms forwarded to Head Office who will make the necessary reclaim at the end of the accounting year. The HO Treasurer will write to each donor confirming the amount gift aided by them in the tax year. The District will be credited with the Gift Aid recovery on the annual publication of garden results.

*(If there are any questions on gift aid, please do not hesitate to contact the HO Treasurer**).*

# **6. Supporting Materials: sample letters & forms**

These are samples of theforms and lettersTreasurers will require and which are referred to throughout these Guidance Notes. They will be available as hard copies and electronically by email from the Head Office.

## **1.Garden Owner Donation (GOD) Form**

This “GOD” Form has been updated for 2017. It is the form you supply to Garden Openers for them to fill in all their opening information. Please fill in the name of your District, name of the garden open, the Garden Opener, the date of opening & your District’s bank account details for electronic transfer of funds.

## **2.Gift Aid Form**

If a Garden Opener has indicated on their GOD form they would like to Gift Aid the money raised at their garden opening’s plant sale, fill in the appropriate form with your District’s name, details of the Garden, the Garden Opener, date open and amount to be Gift Aided.

## **3.SGS Receipt Form (not compulsory if using paperless system)**

This 4-page form is used to verify the payment made to each nominated charity on behalf of the related Garden Opening. This receipt is sent to the nominated charity along with any donation cheque, a request to sign the forms and return to you in supplied SAE. Yellow form for the charity to retain; white and blue copies retained for your files and the green copy to be sent to Head Office (HO) at year-end. The white copy can be forwarded to the GO. Additional pads can be obtained from HO.

**\*\* UPDATE FOR 2018\*\***

**The receipt form has been updated and simplified. The updated form will only have 3 parts as it is no longer necessary to send one of the copies to the Garden Opener. Your letter informing them that you will pay their charity will suffice for this step. Also, you no longer need to share with the charity the total amount raised by the opening. The charity need only know how much is designated for them.**

## **4.Initial Letter to Garden Opener**

Send this letter to the Garden Opener with the GOD form, which asks them to report to us the money they raised. A sample letter is provided, but please edit as you see fit and use your own personalised SGS headed paper, provided to you from Head Office.

## **5.Letter to Charity**

Send this letter to the Garden Opener’s nominated charity. A sample letter is provided, but please edit as you see fit and use your own personalised SGS headed paper.

## **6.Thank-you Letter to Garden Opener**

Send this thank you to the Garden Opener GO to their charity on their behalf, if this is appropriate. A sample letter is provided, but please edit as you see fit and use your own personalised SGS headed paper.

## **7.Other Optional Materials**

Head Office can provide personalised compliment slips and blank letterhead templates for electronic use.

January 2017, updated January 2018