



## Frequently Asked Questions

### Girl Scouts Soliciting Donations for Highest Award Take Action Projects

**Q: Why change the policy on Girl Scouts soliciting financial donations?**

A: We believe it's important to provide Girl Scouts with flexible options to gain financial support for their Girl Scout Highest Award projects. By expanding Girl Scout's opportunities to secure resources, they can implement significant projects, effectively partner with the community, learn new skills such as grant-writing, budgeting, planning, networking, advocacy, and about philanthropy, and surpass expectations of what a Girl Scout can do.

**Q: When would a Girl Scout submit an approval request to solicit donations?**

A: A Girl Scout would submit a request when they present their project plan to the Highest Award committee. All requests are forwarded to the CEO, COO, or designee for action

**Q: Can Girl Scouts raise funds for another organization?**

A: No. Solicited funds are to be used explicitly for the Girl Scout's Highest Award project, which should have a defined project scope. **Girl Scouts may not solicit donations for another non-profit organization.**

**Q: Who at the council approves the Girl Scout's plan to solicit donations? Can volunteers approve the solicitation of donations?**

A: The council CEO, COO, or their designee approves the Girl Scout's request to solicit funds. The council may designate a volunteer committee supported by council staff to provide recommendations.

**Q: What is the role of the Girl Scout's Highest Award Project Advisor regarding the solicitation of funds?**

A: Project Advisors can support Girl Scouts in the solicitation process but Girl Scouts determine the best route for funding and secure council approval.

**Q: How would the money come through —would it go directly to the Girl Scout or through the council and then to the Girl Scout?**

A: Donations are processed through the council so a donor receipt can be provided and then administered to the Girl Scout in line with their project proposal. Councils may also determine to allow donations to be deposited into a council-approved bank account such as a troop account. This must be an account with a council EIN. Each council will determine the most effective financial accounting process for it. For donations solicited through crowdfunding websites, the council should ensure that the site directs donations into an account approved by the council with a council EIN; the crowd funding site itself may provide the council with tools to administer donor receipting.

**Q: Will the council need to issue tax letters to the donor?**

A: Yes. The council will issue acknowledgement letters for tax purposes in accordance with its usual financial accounting process just as they would with any other donor. Generally speaking, donors cannot claim a tax deduction for any contribution without a record of the contribution such as a bank record or receipt from the charity, and so any approved fundraising method should provide for this. In addition, any philanthropic donation of \$250 or more requires an acknowledgement letter from the beneficiary organization — in this case, the Girl Scout council. Certain crowd funding sites may provide tools to administer receipting and tax acknowledgements.

**Q: Is there an IRS restriction about Girl Scouts soliciting cash? Does "the ask" need to come from an adult?**

A: Girl Scouts can solicit cash and in-kind donations for their Highest Award projects. As long as the donation is being used exclusively for their Highest Award projects, the funds are deposited in an approved account, and the council is aware of the donation, they are not in violation of IRS regulations.

**Q: Will Girl Scouts need to prove they used all the funds from the donation?**

A: Encourage Girl Scouts to keep good records of their expenditures by maintaining all receipts and invoices associated with their projects. At the end of the project, Girl Scouts will need to account for every dollar donated and spent.

**Q: What happens if the Girl Scout does not complete their project or use all donations?**

A: Councils can either return the funds to the donors or ask donors if they would like the funds to go to the council for future Highest Award projects or more generally to support the council's mission. Returning funds to the donors may complicate the tax acknowledgment process. Accordingly, a council may wish to institute a policy requiring that unspent funds remain with the council and that donors are informed of this in connection with their donation. Councils may require Girl Scouts' crowdfunding pages to disclose this information to the donor (e.g., "This is a donation to ABC Council to support a Girl Scout's Highest Award project in accordance with their budget. If the project is completed under budget, any unspent funds will be applied by the council to support future Highest Award projects.").

**Q: Can Girl Scouts do 'walk-a-thons' for their own cause? i.e.: walk for hope?**

A: Yes, as long as all funds raised from the event are dedicated to the approved Highest Award project. This means Girl Scouts will have to launch and participate in their own walk-a-thons created for their own particular causes (their projects). Girl Scouts may not do walk-a-thons or solicit funds on behalf of another organization.

**Q: Does this mean Girl Scouts can use crowdfunding websites?**

A: Yes if approved by the council. Councils at their discretion may select particular crowdfunding platforms for Girl Scouts' use. The site must direct the funds into a council-approved account with a council EIN. Crowdfunding platforms should be vetted with regard to the particular platform's terms of service, including fees and ownership/use of donor names. Crowdsourcing maximum amounts cannot exceed the Highest Award project budget.

**Q: Can Girl Scouts sell products or engage in other money earning activities to raise funds for their Highest Awards?**

A: The Blue Book change to allow Girl Scouts to solicit donations for their Highest Awards projects does not change existing guidance on product sales and other money-earning activities. Regarding product sales, Girl Scouts may not sell products outside of the Girl Scout Cookie Program and council-run Girl Scout Product program. Money-earning activities are troop or individually registered Girl Scout's activities such as car washes, babysitting, or computer tutoring. A troop may, as a troop, decide to apply troop funds raised from such product sales or troop money-earning activities to support a Girl Scout's Highest Award project.

**Q: What about safety?**

A: Girl Scouts should read, discuss, and sign the [Internet Safety Pledge](#) with their project advisor.

**SMALL GRANTS-at the councils' discretion, Girl Scouts may apply for grants for Highest Award Projects.**

**Q: If a Girl Scout applies and receives a grant, would the grant money need to go through the council as a 501(C)(3)?**

A: Yes, typically, funders require a non-profit organization to serve as fiduciary agent.

**Q: Are there any national guidelines on the amount of grant funds for which a Girl Scout can solicit?**

A: Each grant is unique. However, most youth grant awards range from \$250 - \$1,000. Councils should encourage Girl Scouts to solicit only the necessary funds for their projects.

**Q: When a Girl Scout applies for a grant, is council approval needed?**

A: Yes. Girl Scouts need to list small grant requests on their Highest Award proposal forms or request approval when applying for the grant to support a Highest Award project, the same as they would with any request for donations.

**Q: The grant process usually involves a report to the funder when grant is complete. Who would complete this?**

A: If a Girl Scout is awarded a grant, they would complete the required paperwork for grant completion and submit a copy to their council. Councils are encouraged to provide Girl Scouts support with this process.