

Best Practices Guide for Cookies

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Background

Selling cookies has been a long-standing tradition for Girl Guides of Canada. Cookie sales allow youth members opportunities to develop skills such as teamwork, planning, safety awareness, courtesy, money management and customer service. Selling cookies in our communities gives us a visible presence.

Cookie Campaigns

There are two campaigns each year: Classic Chocolate & Vanilla Sandwich Cookies, for our Spring Campaign, which are delivered in March; and the Chocolate Mint Cookies, for our Fall campaign, which are delivered in September or October.

Cookie deliveries are staggered over 4 weeks throughout Alberta Council, so units receive their cookies at different times, however sales are permitted once cookies arrive (unless instructed otherwise by your Area or District).

Before every cookie campaign, Areas may consider setting aside time for door-to-door cookie selling prior to selling at public venues, based on recommendations from the District Commissioners. This also allows everyone to receive their cookies prior to public venue sales happening.

Alberta Council believes that units and individuals should only sell within their Area and District boundaries unless they have permission from the Area/District Commissioner to sell in another Area/District. This keeps units and individuals from overlapping cookie sales. We see this as smart marketing of our cookies as we are covering the largest area possible in the cities and towns by selling within districts.

Some Areas/Districts have a centralized "venue booking" process. Unit Guiders let the person know where and when they would like to sell cookies and one person will look after making the booking with the

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store/venue. This works well in large districts where there is competition for venues and ensures that every unit has an equal opportunity to sell their cookies in public venues.

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Updated February 25,

2022

Cookie Best Practices Guideline

Adhering to the following cooking selling guidelines will allow for successful and stress-free cookie campaigns for Guiders, youth members and caregivers in Alberta, Northwest Territories and Yukon!

It is recommended that all Guiders, youth members and caregivers receive an email from the Area Commissioner before cookies are delivered, outlining guidelines and best practices for cookie selling. For more best practices and tools, visit Member Zone.

The following page(s) outlines the general information on Best Practices regarding ***Cookies, Participation in Cookie Sales, Selling, Payment, Selling with Business, Online Sales & Marketing and Additional Resources.***

Cookies

- Cookies are \$5 per box or \$60 per case. They are not to be discounted, for any reason.
- Cookies must retain their physical integrity (i.e., they are not to be used as an ingredient as part of another food item).
- Please be sure you are storing the cookies properly. It's not advisable to leave cookies in the car for days on end.
- The shelf life of our Classic cookies is 10 months, while our Mint cookies have a shelf life of 8 months.
 - To read the date code on our cookies, the first one or two number(s) refers to the year in which the product was made (e.g., 13 represents 2013, 21 represents 2021). The following three numbers refer to the specific day within the entire year (day 001 to day 366), and the letter refers to the shift on which the product was produced. For example, the code 13035D would indicate that the product was made in 2013 on the 35th day (February 4). Cookies that are past 10 months (for Classic cookies) or 8 months (for Mint Cookies) **CANNOT** be sold, however they can be donated.
- Any donated cookies **MUST** be tracked in Unified Banking in the *Gifts* section.
- Some Districts have a person whose job is to coordinate booking of public venues. Please check what your district policy is before booking any public venues.
- All caregivers and Guiders **MUST** use the [AB-Council-27: Alberta Council Cookie Tracking Record](#). It is available on the ANY Council Girl Guides webpage. This form is to be used, filled out and signed whenever a caregiver or Guider picks up or returns cookies.
- Girl Guides of Canada want to promote the uniqueness of each cookie campaign, so we do not openly promote the selling of cookies from the previous campaign. However, it is acknowledged that there may be some cookies left over from the previous campaign that are still within the acceptable shelf-life window. If these have been correctly stored in a cool dry location, and are within the applicable shelf-life window, they are permitted to be sold. The open promotion of these cookies or stockpiling for the purpose of selling in the next campaign is not encouraged or recommended. Marketing and Public Relations should be concentrated on the current campaign cookies only.

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Updated February 25, 2022

Participation in Cookie Sales

- Youth members are required to participate in Cookie sales, although there is no minimum requirement each youth member must sell. It is important to remember that profits from cookie sales directly benefits the youth member in their programming and helps to off-set additional costs associated with Guiding.
 - We encourage Unit Leaders to have a discussion with youth members/families how many cases of Cookies they would like to sell.
 - Although, there is no minimum required sales, ANY Council suggests ordering a minimum of 2 cases of cookies per youth member each campaign to support programming.
 - Youth members must participate in cookie sales campaigns, as per their [Membership Agreement](#). Some examples of how they can participate includes: individual sales, attending unit sales events, helping coordinate unit group sales, or promoting the sale of cookies.

Cookie Selling

- Cookies must be sold within the appropriate cookie selling time frame.
- Units and individuals should only sell within their district boundaries unless they have permission from the District Commissioner to sell in another district.
- Youth members should be in uniform or Guiding wear when selling cookies so that they are visibly identifiable as members of GGC.
- Caregivers/Adults must accompany the youth members for door-to-door sales. They need to be in view of the youth member(s) **and** the customer(s). This includes **all branch levels** from Rangers to Sparks.
- Members are to practice positive customer service by being polite and not pushy. They should thank everyone, even those who say no.
- If your Girl Guide is selling cookies, including door to door, and getting assistance from family members who are not members of Guiding (e.g., brothers), the Girl Guide is to be with them.
- Caregivers are not to book public venues on behalf of their youth member without checking with the Unit Guider first. [Payment of Cookies](#)
- Caregivers are not required to pay for the cookies up front, nor can you ask for a postdated cheque.
- If caregivers choose to pre-pay for their cookies, that is permissible.
- Cookie payments can be made through cash, cheque, or Unified Banking transfers. ○ Please refer to the [Unified Banking - Caregiver Online Bill Payment Set-up Instructions](#) to set up a payment for Cookies. Account numbers will need to be provided to caregivers by the Unit Treasurer.

Selling with Local Businesses

- Local businesses can purchase as many cookies as needed at the current selling price of \$5.00/box. However, the cookies must be re-sold at \$5.00/box.
- Businesses purchasing cookies MUST prepay for all the cookies.
- Businesses cannot use Girl Guides Cookies as an ingredient in their recipes – Cookies must retain their physical integrity.

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- Alberta Council and National is not responsible for coordination of any locations, collection of payment, or loss of products.

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Updated February 25, 2022 [Online Marketing & Sales](#)

- Online marketing is permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.
- Online sales are not encouraged but are permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.

[Cookie Resources](#)

- Cookie Thank You Cards are available off the Alberta Council website.
- You can print cookie recipes off the Alberta Council website.
- Visit our National website/Member Zone for more Cookie Selling FAQs and other great resources!

Cookie Best Practices - Frequently Asked Questions

Q: Can I sell Girl Guide cookies to a business if they are planning to use the cookies as an ingredient?

A: No. Based on an extensive evaluation, the decision has been made not to pursue this type of opportunity at either the national or local level as it is felt that cookies must retain their physical integrity.

Q: Can I go into a partnership with another company/organization with Girl Guide cookies?

A: You must receive formal permission to participate in any partnerships with other companies/ organizations. We ask that you submit a formal request for permission to the Coordinator, Fund Development & Stewardship through your Unit/District/Division/Area. A copy of your request will then be forwarded to the Manager, Girl Guide Cookies. Please note even if the national partnerships and sponsorships include participation in a limited number of locations only, the decision to grant approval remains the responsibility of the National Office.

Q: What can we do with Cookies that are past their “best-before” date?

A: These cookies cannot be sold. The cookies may donated (i.e.: to a seniors home, or a food bank.) Any donated cookies need to be tracked in Unified Banking for reconciliation purposes. Donated cookies can be recorded in the *Gifts* section.

Online Sales & Marketing Guideline

Online sales refer to any scenario where a transaction is made online.

Online marketing can include advertisement of cookie sales through a variety of mediums such as print, photos, videos, email, and social media.

This guideline was developed to ensure all members have equal opportunity to sell their cookies. Please remember that there are additional safety concerns with interacting with any consumers from the internet.

Girl Guides of Canada cannot guarantee the safety of any Leader, caregiver, or youth member who participate in online marketing or online sales initiatives.

General Guidelines

- Youth members that are participating in online marketing/sales initiatives should read and discuss the rules for online safety with caregivers and/or their Unit Guider(s).
- Caregivers are expected to assist and supervise their Spark, Ember, Guide, Pathfinder or Ranger with online cookie marketing and sales of cookies **at all times**.
- Girls should not use social media platforms by themselves if they do not meet the eligibility requirements.
 - For example: you must be 13 to use Facebook so a caregiver should be posting on the youth member's behalf.
- Only interact with people you know on social media. Don't approach strangers in the hopes of selling more cookies.
- **Social media posts should not be public** - only your friends/connections should be able to see them. Make sure to check your privacy settings before sharing anything.
- Make sure that you don't share any personal contact information in your cookie selling posts.
 - **This includes your name, your child's name, address, and phone number.**
- Don't conduct transactions through a private message.
- Never agree to meet up with strangers from the internet.

Online Marketing

Online marketing **is permitted, with restriction**. We want to ensure that all online marketing is done in a fair, safe, and secure manner therefore:

- Online marketing should only be done via personal social media / email accounts.
- Online marketing through Buy & Sell groups, Auction sites, Facebook Marketplace, etc... **is strictly prohibited**.
- If marketing online, please use official Girl Guide images provided by our brand center, accessed via Member Zone.

Online Sales

Online sales **of cookies are not encouraged, but are permitted, with restriction**. We want to ensure that all online sales are done in a fair, safe, and secure manner therefore:

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- Online sales should only be made to consumers you personally know.
- Online sales to strangers and consumers you do not know **is strictly prohibited**.

Online Sales & Marketing Guideline

- Online sales through Buy & Sell groups, Auction sites, Facebook Marketplace, etc... **is strictly prohibited**.
- If online sales are made, the delivery and payment of the cookies MUST involve the youth member as the skills they learn by participation will not be achieved when caregivers do all the work.

Online Sales & Marketing Scenarios

Three examples of common scenarios that are encountered with Online Sale & Marketing are outlined below. If you have any questions about **Online Sales & Marketing** scenarios, please reach out to your Cookie Adviser.

Example #1:

Q: My child's unit is selling cookies and I made a post on my personal Facebook page to advertise that my child is selling cookies. My cousin wants to meet up to purchase a box of cookies. Is this allowed?

A: **Yes, this is permitted** as you know the person who is buying the cookies – they are not a stranger off the internet. Since Girl Guides of Canada encourages youth members to be involved in cookie sales, your child should go with you to deliver the cookies to your cousin, collect the money from the cousin directly, and say thank you! As a caregiver, you should be available to supervise and help where needed (I.e.: count money, answer questions, etc...) *Example #2:*

Q: My child's unit is selling cookies and I posted on my picture of my child holding a box of cookies on my personal Instagram page to help advertise that I have cookies available. A lot of my friends want to purchase cookies and ask me to bring them when we meet for our weekly Book Club, which children do not attend. Is this allowed?

A: **No, this not encouraged.** Although this method of marketing is permitted, in this example, the child does not attend Book Club, and therefore would not be present for the sale. In this case, the caregiver is doing all the work, and the youth member misses out on the opportunity to further develop skills. Since the delivery and payment of cookies should involve youth members, Girl Guides of Canada encourages you to pick a time, when your child is available to deliver the cookies.

Example #3:

Q: My child's unit is selling cookies and I posted an advertisement in Facebook Marketplace to advertise that I have cookies available. I received a message from someone I do not know, who wants to meet up to purchase a box of cookies. They ask me for my address so they can pick up the cookies from me directly. Is this allowed?

A: **No, this is strictly prohibited.** Posting cookie sales in public Facebook groups (and other Buy & Sells, auction sites, etc...) and selling to stranger off the internet is prohibited. Never share any personal contact information in your cookie selling posts (including your name, your child's name, address and phone number. Don't conduct transactions through a private message. Never agree to meet up with strangers from the internet.

Example Cookie Email to Caregivers from Area Commissioner

Hello **XXXX** Area caregivers,

It's cookie time again! You may have or will soon be receiving cookies that your Girl Guides' unit ordered for this Cookie Campaign. Whether your child is a first-year Spark or in the last year of Rangers, it is expected that your youth member supports the sale of cookies.

GGC cookies are the official fundraiser for the organization, and this is the only approved fundraising vehicle that benefits all levels of Guiding. Participation, at all levels, is expected in both cookie campaigns. GGC cookies are part of an immediately recognizable "Guiding" brand which is accepted by the public as a quality product and promotes positive visibility in communities across Canada.

Our official campaign start date is **XXXXX**, however once you receive your cookies you may start selling. The semi-annual door-to-door cookie sales are a long-standing tradition of GGC in Canada. This year, **XXXX** Area Council has decided that units will be participating in door-to-door sales until **XXXX**. Following that date, youth members can then begin sell cookies in public venues. Before booking into a public venue please discuss with your Unit Guiders as we have strict rules in place for selling at stores and other locations.

I want to remind you of some basic cookie guidelines:

Cookies

- Cookies are \$5 per box or \$60 per case. They are not to be discounted, for any reason.
- Cookies must retain their physical integrity (i.e., they are not to be used as an ingredient as part of another food item).
- Please be sure you are storing the cookies properly. It's not advisable to leave cookies in the car for days on end.
- The shelf life of our Classic cookies is 10 months, while our Mint cookies have a shelf life of 8 months.
 - To read the date code on our cookies, the first one or two number(s) refers to the year in which the product was made (e.g., 13 represents 2013, 21 represents 2021). The following three numbers refer to the specific day within the entire year (day 001 to day 366), and the letter refers to the shift on which the product was produced. For example, the code 13035D would indicate that the product was made in 2013 on the 35th day (February 4). Cookies that are past 10 months (for Classic cookies) or 8 months (for Mint Cookies) **CANNOT** be sold.

Cookie Selling

- Cookies must be sold within the appropriate cookie selling time frame, as indicated by your Unit Leaders.
- Units and individuals should only sell within their district boundaries unless they have permission from the District Commissioner to sell in another district.
 - Please refrain from selling cookies outside of your District's selling boundaries. This may also include selling cookies to your neighbors because the door-to-door territory may have been assigned to another Unit or District. Please speak with your Unit Guider for more

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information. As you can imagine, it is very disappointing for youth members to knock on doors in their designated routes, only to find out that someone has been there before them.

Example Email to Caregivers

- Youth members should be in uniform or Guiding wear when selling cookies so that they are visibly identifiable as members of GGC.
- Caregivers/Adults must accompany the youth members for door-to-door sales. They need to be in view of the youth member(s) **and** the customer(s). This includes **all branch levels** from Rangers to Sparks.
- Members are to practice positive customer service by being polite and not pushy. They should thank everyone, even those who say no.
- If your Girl Guide is selling cookies, including door to door, and getting assistance from family members who are not members of Guiding (e.g., brothers), the Girl Guide is to be with them.
- Caregivers are not to book public venues on behalf of their youth member without checking with the Unit Guider first as Some districts have a person whose job is to coordinate booking of public venues. Please check with your Unit Guider to see what your district policy is.

Payment of Cookies

- Please check with your unit when payments need to be submitted for any Cookies sales.
- Cookie payments can be made through cash, cheque, or Unified Banking transfers. ○ If you are interested in paying via Unified Banking, please refer to the [Unified Banking - Caregiver Online Bill Payment Set-up Instructions](#) to set up a payment for Cookies. **Please check with your Unit Treasurer for your Unit's account number.**

Selling with Local Businesses

- Local businesses can purchase as many cookies as needed at the current selling price of \$5.00/box. However, the cookies must be re-sold at \$5.00/box.
- Businesses purchasing cookies MUST prepay for all the cookies.
- Businesses cannot use Girl Guides Cookies as an ingredient in their recipes – Cookies must retain their physical integrity.
- Alberta Council and National is not responsible for coordination of any locations, collection of payment, or loss of products.

Online Marketing & Sales

- Online marketing is permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.
- Online sales are not encouraged but are permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.

Cookie Resources

- *Cookie Thank You Cards* are available off the Alberta Council website.
- You can print cookie recipes off the Alberta Council website.
- Visit our National website/Member Zone for more Cookie Selling FAQs and other great resources!

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Have a great cookie season! Please feel free to contact me with any questions or concerns.

XXXX

XXXX Area Commissioner

Example Cookie Email to Unit Guiders

Hello XXXX Area Guiders!

It's Cookie Time Again! The purpose of this email is to provide you with a few reminders relating to the upcoming cookie campaign.

Our official campaign start date is XXXXX, however once you receive your cookies you may start selling. The semi-annual door-to-door cookie sales are a long-standing tradition of GGC in Canada. This year, XXXX Area Council has decided that units will be participating in door-to-door sales until XXXX. On XXXX your units can sell cookies in public venues.

I would like to remind you of some basic cookie information:

Cookies

- Cookies are \$5 per box or \$60 per case. They are not to be discounted, for any reason.
- Cookies must retain their physical integrity (i.e., they are not to be used as an ingredient as part of another food item).
- Please be sure you are storing the cookies properly. It's not advisable to leave cookies in the car for days on end.
- The shelf life of our Classic cookies is 10 months, while our Mint cookies have a shelf life of 8 months.
 - To read the date code on our cookies, the first one or two number(s) refers to the year in which the product was made (e.g., 13 represents 2013, 21 represents 2021). The following three numbers refer to the specific day within the entire year (day 001 to day 366), and the letter refers to the shift on which the product was produced. For example, the code 13035D would indicate that the product was made in 2013 on the 35th day (February 4). Cookies that are past 10 months (for Classic cookies) or 8 months (for Mint Cookies) **CANNOT** be sold.
 - Cookies that are past the 10-month or 8-month shelf life are no longer permitted to be sold, however they can be donated.
- Any donated cookies **MUST** be tracked in Unified Banking in the *Gifts* section.
- All caregivers and Guiders **MUST** use the [AB-Council-27: Alberta Council Cookie Tracking Record](#). It is available on the ANY Council Girl Guides webpage. This form is to be used, filled out and signed whenever a caregiver or Guider picks up or returns cookies.
- "Girl Guides of Canada want to promote the uniqueness of each cookie campaign, so we do not openly promote the selling of cookies from the previous campaign. However, it is acknowledged that there may be some cookies left over from the previous campaign that are still within the acceptable shelf-life window. If these have been correctly stored in a cool dry location, and are within the applicable shelf-life window, they are permitted to be sold. The open promotion of these cookies or stockpiling for the purpose of selling in the next campaign is not encouraged or recommended. Marketing and PR should be concentrated on the current campaign cookies only."

Participation In Cookie Sales

- Youth members are required to participate in Cookie sales, although there is no minimum requirement each youth member must sell.
 - We encourage Unit Leaders to have a discussion with youth members/families how many cases of Cookies they would like to sell.
 - Youth members must participate in cookie sales campaigns, as per their [Membership Agreement](#). Some examples of how they can participate includes: individual sales, attending unit sales events, helping coordinate unit group sales, or promoting the sale of cookies

Cookie Selling

- The Unit must ensure that the cookies are sold within the appropriate cookie selling time frame.
- Some Districts have a person whose job is to coordinate booking of public venues. Please check what your district policy is before booking any public venues.
- Units and individuals should only sell within their district boundaries unless they have permission from the District Commissioner to sell in another district.
 - Please refrain from selling cookies outside of your District’s selling boundaries. This may also include selling cookies to your neighbors because the door-to-door territory may have been assigned to another Unit or District. Please speak with your Unit Guider for more information. As you can imagine, it is very disappointing for youth members to knock on doors in their designated routes, only to find out that someone has been there before them.
- Youth members should be in uniform or Guiding wear when selling cookies so that they are visibly identifiable as members of GGC.
- Caregivers/Adults must accompany the youth members for door-to-door sales. They need to be in view of the youth member(s) **and** the customer(s). This includes **all branch levels** from Rangers to Sparks.
- Members are to practice positive customer service by being polite and not pushy. They should thank everyone, even those who say no.
- If your Girl Guide is selling cookies, including door to door, and getting assistance from family members who are not members of Guiding (e.g., brothers), the Girl Guide is to be with them.
- Caregivers are not to book public venues on behalf of their youth member without checking with the Unit Guider first. [Payment of Cookies](#)
- Caregivers are not required to pay for the cookies up front, nor can you ask for a postdated cheque.
- If caregivers choose to pre-pay for their cookies, that is permissible.
- Please communicate to your caregivers what your expectations are for cookie payment ahead of time.
- Cookie payments may be made through cash, cheque, or Unified Banking transfers. ○ Please refer to the [Unified Banking - Caregiver Online Bill Payment Set-up Instructions](#) to set up a payment for Cookies. **Please provide caregivers with your Unit’s specific account number.**

Selling with Local Businesses

- Local businesses can purchase as many cookies as needed at the current selling price of \$5.00/box. However, the cookies must be re-sold at \$5.00/box.
- Businesses purchasing cookies MUST prepay for all the cookies.

ANY Best Practices Guide for Cookies – Example Email to Unit Guiders

- Businesses cannot use Girl Guides Cookies as an ingredient in their recipes – Cookies must retain their physical integrity.
- Alberta Council and National is not responsible for coordination of any locations, collection of payment, or loss of products.

Online Marketing & Sales

- Online marketing is permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.
- Online sales are not encouraged but are permitted, with restrictions -- please refer to our **Online Sales & Marketing Guideline**.

Cookie Resources

- Cookie Thank You Cards are available off the Alberta Council website.
- You can print cookie recipes off the Alberta Council website.
- Visit our National website/MemberZone for more Cookie Selling FAQs and other great resources!

Selling During COVID

- Please refer to the Cookie Selling Protocol for information on how to sell cookies safely for the various Guiding Stages – please check this regularly for the most up to date information.
- Visit the Return to In-Person Guiding Stage Chart regularly. It is the responsibility of members to ensure that they are operating within current government or public health guidelines.

Have a great cookie season! If you are out of cookies and need more, contact your District Commissioner. If you have too many, again, your District Commissioner is also there to help. Any concerns with your delivery, the quality of the cookies, etc. should be directed to your District or Area Cookie Adviser for follow-up.

XXXXX

XXXX Area Commissioner

Cookie Ordering & Allocations

Cookie Allocations refers to the number of cases assigned to a particular Unit, Trip Unit, District, Area, etc...

Cookie Orders refers to the process of submitting Cookie Allocation amounts to National.

Cost per case refers to the portions of proceeds that goes to paying for the cookies and includes the sum of the National, Alberta Council, Area, and District shares. Since Areas and Districts may have different share amounts, the *cost per case* may vary. The profit that is left over is called the *Unit share*. The ultimate goal is to keep as much of the profit in *unit shares* as possible.

Unit share refers to the profits from cookies sales that is goes to the unit. This can be calculated by subtracting the *cost per case* from \$60.00.

For example:

$$\begin{array}{r} \$60.00 \text{ per case} \\ - \underline{\$42.00} \text{ cost per case (amount may vary)} = \\ \$18.00 \text{ unit share – profit to the unit!} \end{array}$$

Cookie Reconciliation refers to the process of determining the payment/profit amounts at each level (Unit, District, Area, National, Dare) based off how many cookies were ordered. When reconciliation is done for cookies, units are invoiced based on a *cost per case*. The *cost per case* gets withdrawn from the unit accounts, leaving the unit share.

Cookie Ordering Background

Cookie Orders are typically submitted by each Area Cookie Adviser on behalf on their Area, using the *Cookie Order Form*. Each Area has their own process for soliciting orders and determining the number of cases to order. Once orders for cookies have been submitted, double checked, and approved by the Area Cookie Adviser, cookie allocations cannot be changed. The submitted allocation amounts become the “source of truth” for cookie reconciliation by National.

Cookie Ordering Best Practices

To ensure a smooth and accurate cookie reconciliation process for payment/profit distribution, we recommend that Cookie Orders be placed under the Unit/Trip/District/Area who will be responsible for selling the cookies.

- Cookies for Units should be placed at the Unit level.
- Cookies that are ordered for specifically for travel, including the Provincially Sponsored Trip (PST) should be placed under the Trip IMIS number – not the Unit.
 - Cookies for the Nationally Sponsored Trip (NST) should be placed at the Provincial level, not the girls home unit.
- Districts, Areas, and the Provincial Council may order cookies for use or for *surplus* to distribute to units at a later date.
 - If *surplus cookies* are ordered, please refer to the **Cookie Surplus** section below.
- If cookies need to be shipped to various geographical locations, multiple orders can be placed, each with a different delivery location.

9 Updated February 25, 2022 **Example 1:**

Taylor, Riley, & Ashley have been selected for the Provincially Sponsored Trip (PST). They each want to sell 20 cases of cookies to support their travels, however Taylor lives in Calgary, Riley lives in Lethbridge, and Ashley lives in Grand Prairie. In this example, 3 separate orders, each selecting a different delivery location, can be submitted under the PST Trip IMIS. The youth members will have their cases for PST delivered with the other cookies that are being delivered to their area. The youth members will need to ensure that the monies collected from the sales, get deposited into the Trip account (and not their home units account).

Example 2:

An Area that has multiple rural cities wants to order *surplus* cookies in case more cookies than what was initially ordered by units are needed. The Area could submit a few different orders for *surplus cookies*, selecting different delivery locations for each submitted order. Once these *surplus cookies* are distributed to units, they can follow the steps outlined in the section below, **Cookie Surplus**.

Cookie Surplus

Districts and Areas may order surplus cookies to allocate to units later. Districts/Areas may utilize this option to ensure there are extra cookies available for trips, new units, larger than expected registration numbers, etc... When an Area/District orders surplus cookies which are then given to units, there are two options to track these cases for cookie reconciliation:

- Option 1: [Surplus Distribution Form](#): The Surplus Distribution Form can be filled out to track distribution. These forms will be returned to National, and **National will directly invoice the units** (as if they were initially allocated the cookies).
 - Note: The Surplus Distribution Form should not be used for Unit-to-Unit Transfers.
- Option 2: [Unit-to-Unit Transfer Form](#): Extra cases may be treated like transfer of Cookie between the unit and the Area/District, as described below. In this case, the District/Area would be billed by National for all the surplus cases, and it would be up to the Unit to pay the District/Area directly.

Closed Units

- If a unit that has been allocated cookies closes, **the Area/District is still responsible** for selling the cases that were initially allocated to the closed unit.
- These cases should be treated as *surplus cookies* (see section above), therefore the [Surplus Distribution Form](#) should be filled out to allocate the cases elsewhere. **Do not complete a Unit-to-Unit transfer** as there is no access to the Unified Banking for the unit that has closed.

Changes to Cookies Allocations

Since Cookie Orders are placed in advanced, Units might request either an increase or decrease to their allocation amounts.

- **Decrease allocation requests:** If a Unit is wanting to decrease their allocation, it is the **Unit's** responsibility to find another Unit who is willing to take their extra cases they do not want/need.

ANY Best Practices Guide for Cookies – Cookie Ordering & Allocations

- **Increase allocation requests:** If a Unit is wanting to increase their allocation, it is best to check with other units in your Area/District to see if anyone has extra cases they do not want/need.

In managing these requests, it is important to keep in mind the following:

- Each Area/District may have a different process for allocation change requests. Please check with your designated Cookie Contact and/or Area Cookie Adviser regarding best practices.
- Changes to cookie allocation amounts must be sorted out between the involved units at the Area/District level, with the help of the Area Cookie Adviser, if needed.
- The Provincial Cookie Adviser is also available to help identify other Areas across with our province who are requesting allocation changes.
- Typically, no additional surplus is available at the Provincial or National level.

Unit-to-Unit Transfers

If Units are transferring cookies to each other to accommodate increase or decrease requests, the [Unit-to-Unit Transfer Form](#) will need to be completed by both Units. This form acknowledges the exchanging cookies between Units, to ensure both Guiders have agreed on the number of cases and the anticipated amount (based on *cost per case*) to be transferred. The *cost per case* amount might vary as *unit share* amounts can vary between Districts and Area. The *cost per case* is based on cost charged to the Unit giving the cookies.

- **Payment of Cookies for Unit-To-Unit Transfers:**
 - Units will still be billed their initial allocation amount as per the “source of truth” to ensure clean reconciliation by National.
 - The Unit who **received** the cases of cookies is the one to initiate the transfer of funders. ■
The unit-to-unit transfer of funds (based on *cost per case*) for the agreed amount should be sent a minimum of 5 days prior to the cookie payment deadline as announced by National.
 - For more information on how to complete these transfers please check out the [Unified Banking Cookie Transfers](#) resources ○ National has **no** part in *Unit-To-Unit Transfers* – please **do not** reach out to National regarding Unit-to-Unit transfers. Please **do** ask your DC or Area Cookie Adviser if you need additional support.

Example Scenario of a Unit-to-Unit Transfer:

The 2nd Pathfinders were initially allocated 10 cases of cookies; however, they want to sell 20 more cases of cookies. Steps are as follows:

1. The 2nd Pathfinders reach out to other Units to find out if anyone has extra cookies.
2. It just so happens that the 3rd Guides, were allocated 25 cases of cookies, but they did not have as many youth members return to guiding as the expected. They have too many cases, and only want to sell 5 cases. They are happy to provide their extra cookies to the 2nd Pathfinders.
3. The 2nd Pathfinders and the 3rd Guides fill out and sign the Unit-to-Unit Transfer Form.
4. The Unit Treasurer for the 2nd Pathfinders will pay the 3rd Guides the *cost per case* for 20 cases of cookies.
5. The 3rd Guides will receive an invoice from National for the *cost per case* of 25 cases of cookies, their **initial** allocation.

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- i. Remember: The 3rd Guides have already been paid the *cost per case* by the 2nd Pathfinders for 20 cases. Technically, they are only having to pay the *cost per case* for the 5 cases they actually sold.
6. The 2nd Pathfinders will receive an invoice from National for the *cost per case* of 10 cases, their **initial** allocation.
 - i. Since the 2nd Pathfinders sold 30 cases total, they will have paid the 3rd Guides the *cost per case* of 20 cases and will also pay National for the *cost per case* of 10 cases.
7. The remaining money the accounts of both these units is their profit, or *unit share*. The 3rd Guides would have profit in their account for 5 cases, and the 2nd Pathfinders would have profit for 30 cases.

Below you will find example of the calculations for Unit-To-Unit Transfers that have the same *unit share* amounts and an example for different *unit share* amounts.

CALCULATIONS: Unit-to-Unit Transfer with same Unit Share amounts

Both the Guides and the Pathfinders receive \$18.00 *unit share per case*. That means, the *cost per case* is \$42.00 (\$60.00 - \$18.00 = \$42.00).

The Guides were initially allocated 25 cases. They gave 20 cases to the Pathfinders. The Guides are now responsible for selling 5 cases.

The Pathfinders were initially allocated 10 cases. They received 20 cases from the Guides. The Pathfinders are now responsible for selling 30 cases.

3RD GUIDES:

The Guides are selling 5 cases of cookies and receive a Unit Share of \$18.00 per case. They would expect their cookie sales profits to be \$90.00 (\$18.00 *unit share per case* x 5 cases).

The Guides will need to collect \$840 from the Pathfinders, as they took 20 cases their cases (\$42 *cost per case* x 20 cases).

In their bank account BEFORE cookie payments are due the Guides should have the following:

$$\begin{array}{r} \$840.00 \quad \text{(from the Pathfinders: } \$42.00 \text{ cost per case x 20 cases)} \\ + \underline{\$300.00} \quad \text{(from their cookies sales: } \$60.00 \text{ per case x 5 cases)} \\ = \mathbf{\$1140.00 \text{ BANK ACCOUNT}} \end{array}$$

The 3rd Guides will be invoiced by National for \$1050.00 (\$42.00 *cost per case* x 25 cases)

$$\begin{array}{r} \$840.00 \quad \text{(from the Pathfinders: } \$42.00 \text{ cost per case x 20 cases)} \\ + \underline{\$210.00} \quad \text{(from their cookies sales: } \$42.00 \text{ cost per case x 5 cases).} \\ = \mathbf{\$1050.00 \text{ INVOICE (\$42.00 cost per case x 25 cases)}} \end{array}$$

After, invoicing the Guides would be left with:

$$\begin{array}{r} \$1440.00 \quad \text{(Bank Account)} \\ - \underline{\$1050.00} \quad \text{(Cookie Invoice from National).} \\ = \mathbf{\$390.00 \text{ UNIT COOKIE PROFIT}} \end{array}$$

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The Guides had expected \$90.00 profit from selling 5 cases of cookies (\$18.00 *unit share per case* x 5 cases).

2ND PATHFINDERS:

Since the Pathfinders are selling 30 cases of cookies, and getting \$18.00 *unit share per case*, they would expect their cookie sales profits to be \$540.00 (\$18.00 *unit share per case* x 30 cases).

In their bank account BEFORE cookie payment are due the Pathfinders should have \$1800.00 from their sales (\$60.00 per case x 30 cases).

However, the 2nd Pathfinder need to pay the Guides for the 20 cases of cookies.

$$\begin{array}{r}
 \$1800.00 \quad (\text{from their cookie sales } \$60.00 \times 30 \text{ cases}) \\
 - \quad \underline{\$840.00} \quad (\text{money owed to the Guides: } \$42.00 \text{ cost per case} \times 20 \text{ cases}). \\
 = \quad \mathbf{\$960.00} \quad \mathbf{ACCOUNT \text{ BALANCE AFTER PAYING THE GUIDES}}
 \end{array}$$

The 2nd Pathfinders will be invoiced by National for \$420.00 (\$42.00 *cost per case* x 10 cases (the initial allocation)). After, invoicing the Guides would be left with:

$$\begin{array}{r}
 \$960.00 \quad (\text{Account Balance after paying the Guides}) \\
 - \quad \underline{\$420.00} \quad (\text{Cookie Invoice from National}) \\
 = \quad \mathbf{\$540.00} \quad \mathbf{UNIT \text{ COOKIE PROFIT}}
 \end{array}$$

The Pathfinders had expected \$540.00 profit from selling 30 cases of cookies (\$18.00 *unit share per case* x 30 cases).

CALCULATIONS: Unit-to-Unit Transfer with different Unit Share amounts

In this example the Guides and Pathfinders have different *unit share* amounts per case.

The Guides receive a *unit share* of \$18.00 per case, therefor the *cost per case* is \$42.00.

However, the Pathfinders are in a different Area and receive a *unit share* of \$20.00 per case, therefor the *cost per case* is \$40.00.

Since the Pathfinders are getting cookies from the Guides, the Pathfinders still need to pay them \$42.00 per case.

3RD GUIDES:

The Guides, who are selling 5 cases of cookies would still expect their cookie sales profits to be \$90.00 (\$18.00 *unit share per case* x 5 cases).

The Pathfinders, since they are getting 20 cases of cookies from the Guides, would still need to pay them \$840.00 (\$42.00 per case x 20 cases).

In their bank account BEFORE cookie payments are due the Guides should have the following:

$$\begin{array}{r}
 \$840.00 \quad (\text{from the Pathfinders: } \$42.00 \text{ cost per case} \times 20 \text{ cases}) \\
 + \quad \underline{\$300.00} \quad (\text{from their cookies sales: } \$60.00 \text{ per case} \times 5 \text{ cases}). \\
 = \quad \mathbf{\$1140.00} \quad \mathbf{BANK \text{ ACCOUNT}}
 \end{array}$$

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The 3rd Guides will be invoiced by National for \$1050.00 (\$42.00 *cost per case* x 25 cases (the initial allocation)).

$$\begin{array}{r} \$840.00 \quad \text{(from the Pathfinders: } \$42.00 \text{ cost per case x 20 cases)} \\ + \underline{\$210.00} \quad \text{(from their cookies sales: } \$42.00 \text{ cost per case x 5 cases).} \\ = \mathbf{\$1050.00} \quad \mathbf{INVOICE (\$42.00 \text{ cost per case x 25 cases})} \end{array}$$

After, invoicing the Guides would be left with:

$$\begin{array}{r} \$1440.00 \quad \text{(Bank Account)} \\ - \underline{\$1050.00} \quad \text{(Cookie Invoice from National).} \\ = \mathbf{\$90.00} \quad \mathbf{UNIT COOKIE PROFIT} \end{array}$$

The Guides had expected \$90.00 profit from selling 5 cases of cookies (\$18.00 *unit share per case* x 5 cases).

2ND PATHFINDERS:

The Pathfinders are selling 30 cases of cookies, but only 10 were initially allocated to them. Since these cookies came from a unit with a different Unit Share amount, we need to alter out calculations a little bit.

For the 10 cases of cookies initially allocated to them, the profit the Pathfinders could expect on this portion of their cookie sales to be \$200.00 (\$20.00 *unit share per case* x 10 cases).

For the 20 cases from the Guides, the profit the Pathfinders could expect on this portion of their cookie sales to be \$360.00 (\$18.00 *unit share per case* x 20 cases). They are receiving less unit share per case because these cookies came from a different Unit.

In total, the Pathfinders can expect \$560.00 in profit from their sales.

In their bank account BEFORE cookie payment are due the Pathfinders should have \$1800.00 from their sales (\$60.00 per case x 30 cases).

However, the 2nd Pathfinder need to pay the Guides for the 20 cases of cookies:

$$\begin{array}{r} \$1800.00 \quad \text{(from their cookie sales } \$60.00 \text{ per case x 30 cases)} \\ - \underline{\$840.00} \quad \text{(money owed to the Guides } \$42.00 \text{ cost per case x 20 cases).} \\ = \mathbf{\$960.00} \quad \mathbf{ACCOUNT BALANCE AFTER PAYING THE GUIDES} \end{array}$$

The 2nd Pathfinders will be invoiced by National for \$400.00 (\$40.00 per case x 10 cases (the initial allocation)). After, invoicing the Guides would be left with:

$$\begin{array}{r} \$960.00 \quad \text{(Account Balance after paying the Guides)} \\ - \underline{\$400.00} \quad \text{(Cookie Invoice from National)} \\ = \mathbf{\$560.00} \quad \mathbf{UNIT COOKIE PROFIT} \end{array}$$

The Pathfinders expected \$560.00 profit from selling 30 cases of cookies (\$18.00 *unit share per case* x 20 cases PLUS \$20.00 *unit share per case* x 10 cases).

Cookie Selling Protocol for COVID

Cookie Selling Protocols for COVID

Selling cookies during a pandemic is a certainly unique experience. With the ever-changing public health and government guidelines, it can often make it difficult to determine what is currently allowed when it comes to cookie sales. Below you will find a summary of what cookie selling activities are permitted, depending on the stage we are in. You can check out the [Cookie Selling Protocol](#) for more detailed information.

For details on the current stage for your unit's region, visit the [Return to In Person Guiding Stage Chart](#) regularly. It is the responsibility of members to ensure that they are operating within current government or public health guidelines. Prior to proceeding with any sales members should review the public information available.

Generally:

- GGC's Return to In-Person Guiding Protocols and these protocols must be followed at all times.
- Physical distancing must be practiced by youth members, Guiders, volunteers and customers.
- Masks must be worn during in-person cookie sales, including by customers, unless otherwise stated in Return to In-Person Guiding protocol.
- Strong hand hygiene must be practiced, and hand sanitizer should be available for youth members, Guiders, and volunteers to use.
- Contactless pick up/drop off should be practiced when possible. If cookies are being dropped off, ensure location is secure and dry so cookies are not damaged.
- Maintain as much distance as possible when selling cookies.
- If paying with cash customers should place money in an open-mouth container, instead of handing cash to youth members, Guiders or volunteers.
- Exact change is strongly encouraged.
- Money must be left in the collection container for a minimum of 3 days before being touched or counted.

Online Cookie Sales is permitted for All Stages – please refer to our *Online Sales & Marketing Guideline* for more information.

Door to Door Selling is permitted for Outdoor and Indoor Stages Only – please refer to the [Cookie Selling Protocol](#) for the most up to date information.

Group Sales is permitted for Outdoor and Indoor Stages, but Group sales must be outdoors for Outdoor 2 and 3 - please refer to the [Cookie Selling Protocol](#) for the most up to date information.

Drive-Through Sales – is permitted for Outdoor and Indoor Stages - please refer to the [Cookie Selling Protocol](#) for the most up to date information

