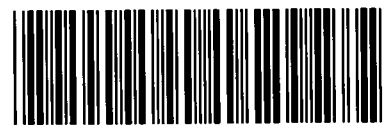


CHARITY NO: SC010980

COMPANY NO: SC332331

**THE GIRLS' BRIGADE IN SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2016**

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THE GIRLS' BRIGADE IN SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016

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THE GIRLS' BRIGADE IN SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Rev Barbara Ann Sweetin, National Chaplain Gillian Agnew, Vice President Alistair S Burrow, Treasurer Christine McFarlane – demitted office 19 September 2015 Susan Kirkbride – demitted office 19 September 2015 Michelle MacPherson Ruth McNeill Margaret Cooper, Vice President Laura Baigrie Fiona Robertson Jennifer Major, National President Wendy Joss – co-opted 19 September 2015 Audrey Tweedie - entered office 19 September 2015 Emma McNally – entered office 19 September 2015
Co-opted Members:	Claire Harris – demitted office 19 September 2015 Gemma Dearie – entered office 19 September 2015 Kimberly Brown – entered office 19 September 2015
Principal Office	11A Woodside Crescent Glasgow G3 7UL
Chief Executive	Caroline Goodfellow
Charity Number:	SC010980
Company Number:	SC332331
Independent Examiners	Wylie & Bisset LLP 168 Bath Street Glasgow G2 4TP
Bankers	HBOS Sauchiehall Street Glasgow G2 4TP
Solicitors	Shepherd & Wedderburn 191 W George Street Glasgow G2 2LB
Investment Managers	Tilney Bestinvest 130 St Vincent Street Glasgow G2 5SE

THE GIRLS' BRIGADE IN SCOTLAND
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FOR THE YEAR ENDED 31 MARCH 2016

The Directors of The Girls' Brigade in Scotland, who are also Trustees of the charity for the purposes of the Charities and Trustee Investment (Scotland) Act 2005, have pleasure in submitting to the Members their annual report with the financial statements for the year ended 31 March 2016.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

The legal and administrative information on page one forms part of this report.

Governing Document

The Girls' Brigade in Scotland (GBS) is incorporated under the Companies Acts as a company limited by guarantee without share capital and is accordingly governed by a Memorandum and Articles of Association as adopted on incorporation of the company on 12 October 2007.

The Members of GBS have each guaranteed its liabilities up to £1.

GBS is also a registered Scottish Charity registered under Charity Number SC010980 with the Office of the Scottish Charities Regulator.

Structure, Governance and Management

The directors are both charity trustees and company directors. The directors include those designated as office bearers and all are elected by the Members of GBS in accordance with provisions set out in the Articles of Association. This requires nominations to be made in writing and in the event of there being more than one nomination for the relevant post, regulations made by GBS provide for the election of directors to be conducted by postal ballot of companies.

Directors who hold the role of President, Vice President, and Treasurer are eligible for nomination for a maximum of two three year terms. The National Chaplain is elected for a term of three years and is not eligible for a further term. All other directors are elected for a three year term and are not eligible for re-election to the executive for a further two year period unless they are elected as office bearers or co-opted for a specific purpose.

THE GIRLS' BRIGADE IN SCOTLAND
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In accordance with the Constitution, Ruth McNeil and Michelle MacPherson, having served for three years as elected members, will demit office at the Annual General Meeting to be held on 10 September 2016. Nominations were sought and received for two posts as elected members. Four nominations were received and a postal ballot was undertaken. As a result of the ballot Gemma Dearie and June McIntosh were elected to take up their posts as elected members after the AGM on 10 September 2016. In addition, Fiona Robertson demitted office in March 2016 for personal reasons with one full year of her term left to serve. Following the ballot, the nominee who came third was offered a one year term and Alexis Findlay will take up this position as from 10 September 2016.

Following the election of Gemma Dearie as an elected member as from the 2016 AGM, Kirsty Craig has been appointed as a Youth Representative and will serve for one year in the first instance from 10 September 2016. Kimberley Brown demitted office for personal reasons in June and a further appointment is still to be made.

The Chief Executive acts as a Company Secretary to the company and is not a director of the company. The Chief Executive is therefore a non-voting attendee at meetings of the Executive.

Additional directors, whether members of GBS or otherwise, up to a maximum of three, may be co-opted for a maximum of two years on an annual basis by the Executive. At present, Wendy Joss was co-opted to serve for a further year but will demit office at the AGM on 10 September 2016.

Directors' Induction and Training

Directors are familiar with the work of the charity and will generally have held positions of responsibility within companies or divisions prior to being elected to the Executive.

GBS continues to be aware of its responsibility to provide training to directors on the role which they are undertaking in the governance of the charity. A 'Code of Conduct' for Directors is signed annually by all Directors and is updated as required to reflect any changes within the organisation. During the period under review, Governance training and written information on roles and responsibilities was provided as part of the Executive residential weekend and is undertaken by all Directors. Any new Director unable to attend this will undergo a separate induction process at a later stage. The Chief Executive provides updates on legislative and regulatory changes via regular reports to the Executive as well as providing updates and recommendations on good practice, particularly in areas of safeguarding, insurance and risk management. Similarly, regular updates are provided in respect of developments and issues arising in the sector.

The Executive's Responsibilities

The Executive is charged with the management and supervision of all aspects of the work of GBS. During the period under review the focus has been on the implementation of the Moving Forward Framework, introduced in May 2013. This is a strategic initiative focusing on strengthening key areas of the organisation to provide a platform for ongoing development of GBS in future years. The key issues throughout the period have been development of a new Leadership Training Programme and new programme material for Juniors. Again, the issues relating to Guay and Tayview Lodges have been a key area of work for the Executive as they work with planners to remove restrictions to allow the sale of the property.

THE GIRLS' BRIGADE IN SCOTLAND
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The Executive meets at least five times per annum, receiving reports from the groups which have been established to deliver the various aspects of the activities of GBS and to oversee and develop policies and action in the areas of mission, training, holiday leadership and GBS responsibilities and functions as an operating authority for the Duke of Edinburgh Award. Following detailed discussion and briefing decisions are made, usually by general consensus but voting may take place for major decisions. The responsibility for implementing and delivering decisions, policies and procedures agreed by the Executive is devolved to the Chief Executive and the staff team at GB HQ.

The Executive's responsibilities include:

- Promoting the aims and objectives of GBS, as noted below;
- Promoting the best interests of GBS;
- The administration of the organisation and of all its assets in the interest of its current and future beneficiaries;
- Bringing independent judgement to bear on issues of strategy, resources and performance; and
- Encouraging the delivery of programmes to members of GBS to the highest possible standards.

Chief Executive

The Chief Executive is the senior member of staff of GBS and Company Secretary of The Girls' Brigade in Scotland as a charitable company. The Chief Executive is responsible for the day to day management of the affairs of GBS and for implementing the policies agreed by the Executive.

Objectives and Activities

The principal objective of GBS continues to be help for girls to become followers of the Lord Jesus Christ and through self-control, reverence and a sense of responsibility to find a true enrichment of life.

Achievements and Performance

GBS is a Christian based, inter-denominational organisation, operating throughout Scotland for over 120 years. Membership is open to girls/young women across the social and economic spectrum; from all faiths or none and from a wide variety of cultural backgrounds. It is our policy, wherever possible, to include those who are challenged by physical or mental disability. The key objects of GBS are as outlined in the Constitution:

"To help girls become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, find true enrichment of life. This is done by the formation, development, encouragement and support of local groups for the purposes of training and development of individual capabilities, skills and understanding of the social challenges facing young people as they grow in wisdom and stature, such education and teaching to include respect for other religions."

THE GIRLS' BRIGADE IN SCOTLAND
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To assist in delivering these objectives, GBS has a small professional staff team who deliver support to around 1500 adult volunteer leaders in respect of training, programmes, materials, activities/events so that they may support around 7100 girls/young women from P1-S6 in delivering the above objectives. In addition, the activities and training offered to membership is based on the Curriculum for Excellence and GIRFEC with the aim of encouraging our members to be successful learners, confident individuals, effective contributors and responsible citizens.

GBS is an Operating Authority for The Duke of Edinburgh Award (DofE) and we are pleased to report that numbers engaging in this programme are being maintained. DofE complements the award programme offered by GBS but it also provides additional areas for personal achievement and challenge, particularly in relation to the expedition section. During the period under review, DofE has celebrated its 60th anniversary and many individual leaders and companies in GBS have taken on a DofE Diamond Challenge. GBS members have also participated in the DofE Royal Tour in Scotland where they undertook a number of challenges. During the session the focus has continued on developing a set of GBS Guidelines for all involved in delivering the Award and this will be launched in February 2017. This will focus on good practice in all sections of the award and ensuring that young women get maximum benefit from undertaking DofE as part of their GB experience. This session saw 15 young leaders receive their DofE Gold Award at Holyrood while 6 received theirs at Buckingham Palace.

The new Leadership Training programme for those aged 16+ was launched in August 2015 with the first four levels, Induction, Bronze, Silver and Gold going live in November 2015. The new training uses an on-line platform where trainees work at their own pace and are supported by virtual Tutors who are all experienced GB leaders. The training also includes front facing delivery at Induction and Gold levels with local support at all stages. All 4 sections now have trainees working through them and the first 2 Induction Days have scored highly in post course evaluation. An essential element of the new programme is ensuring that there is a good standard of support and training throughout. To achieve this over 50 Tutors have been trained and will receive further guidance and support annually. Additionally, a National Training Team of 18 experienced GBS volunteers have been trained to deliver front facing courses and they will also receive further support and training annually. This replaces the previous Train the Trainer Scheme. The Leadership Training Review Group is now working towards the fifth and final level of the training programme, Platinum, which is designed to offer specialised training in a variety of topics to leaders. Platinum level will go live at the start of session 2017-18.

As a Christian organisation, GBS is keen to support Leaders in developing their own knowledge about faith and equipping them to deliver these messages to members. During session 2015-16 the Executive ran 3 'Spiritual Stuff' roadshows across Scotland led by the National Chaplain, Rev Barbara Ann Sweetin and the GBS Mission Group. BB Scotland was invited to participate and the feedback from all who attended was extremely positive.

Having a strong on-line presence is essential for any 21st century organisation and the Executive invested heavily in this by commissioning a new website for GBS which went live in March 2016. GBS has also invested in building a good social media platform via Facebook, Twitter and Vimeo and this is proving to be of benefit in respect of information dissemination and promotion nationally. Support and guidance has been provided by GBS to encourage companies to use social media responsibly and there has been a significant rise in use during the period under review.

THE GIRLS' BRIGADE IN SCOTLAND

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FOR THE YEAR ENDED 31 MARCH 2016

Another key achievement during the year was completion of the new Junior Programme material for girls in P4-P7. This had been nearly 2 years in development and it was good to have over 160 Leaders at the launch day in May 2016. The Junior Programme follows in the same format as the programme for Brigaders and is a living resource. Companies will start to use this material in August 2016.

During another busy year, GBS has also implemented the plans for the future as noted in the 2015 accounts:

- An Executive residential weekend, funded via the National Voluntary Organisations Support Fund, was held in October 2015 to facilitate strategic planning, training and equipping members as they undertake the role of trustees in GBS. As always, this was a useful weekend of team building and fellowship.
- The first joint residential of the BB and GBS Executive was held in November 2015. The main purpose being to identify specific areas to work together, particularly in respect of joint events for young leaders and other appropriate activities. This was successful and has led to further joint working and plans to build on this in the longer term.
- A Brigader Activity day, funded by Cashback Small Grants and YPTTL, took place in November 2015 at Soar Intu at Braehead. Eighteen Divisions were represented and over 100 girls had a great day of activities and making new friends.
- A residential weekend for Commissioners was held in November 2015. Again, this was partly funded via the National Voluntary Organisations Support Fund. Strategic updates and longer term plans were shared.
- A new one day Forum event for Commissioners, DofE, Queen's Award and Training Coordinators was held in April 2016. The aim of the day was to improve communication of key messages by updating and sharing information to key groups and to facilitate planning for the next session. In addition, each group had specific sessions to tackle issues relating to their specific area of responsibility. Post event evaluation highlighted the need for more time for individual sessions with Coordinators and the Executive will build this in to the 2017 event.
- GBS has again participated in the Cashback consortium and many companies and Divisions have benefited from the Small Grants Scheme, in particular. Despite encouraging signs at the start of the period under review, involvement in the Young People Taking the Lead initiative has not been met as per the original targets. A very successful 'GB and your CV' day was held and we look forward to completing the second part of this in August 2016. It was intended that several other YPTTL events would be held during the session but due to various factors, including capacity issues with volunteers and staff, these did not take place. As a result of this there has been a significant underspend in respect of YPTTL funding and this will be returned to the consortium to be used by other partners.

THE GIRLS' BRIGADE IN SCOTLAND
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- The Scottish Government has provided extension funding to Round 3 of the Cashback Consortium, Small Grants and YPTTL, and GBS will remain in partnership until 31 March 2017. Capacity issues, coupled with new criteria for Round 4 of the national Cashback for Communities Scheme has resulted in the Executive agreeing that GBS should not participate in this although relationships with our fellow partner organisations will continue in other ways.

GBS has also faced some challenges throughout the year with the planned Queen's Award Residential weekend having to be cancelled due to lack of participants. In the main, this was due to a transition period between the old and new QA Award schemes that had not been fully anticipated. Cancellation was not an easy option for the Executive but the decision was taken in good faith and plans have now been developed to ensure that this does not happen in future years. Naturally, a number of QA candidates who had hoped to complete their award were distressed and disappointed but the Executive has made a commitment to ensure that they will not be disadvantaged in any way and will be supported to complete their award in 2017. As a result of this, National Presentation evening, planned for May 2016, had to be cancelled.

The other main challenge facing GBS is a declining membership with a 7% drop in the year. This can be attributed, in the main, to companies closing as a result of leaders stepping down with no-one willing to take on leadership roles. This is a serious concern and one the Executive is seeking to address in a variety of ways. Succession planning has been encouraged over the last few years but with little success and a new policy has been introduced to assist companies in planning for their future so that the valuable legacy of leaders may continue in the future. New promotional and marketing initiatives are also being developed.

Planning restrictions in respect of Tayview Lodges, Guay were lifted in September 2015 and, as indicated in last year's Trustees Report, the site was placed on the market in the same month. Initially, interest was slow but over recent months there have been a number of interested parties, three of whom were at the stage of making an offer. Unfortunately, each party has withdrawn at the last minute due to the uncertainty caused by the A9 Duelling project which will involve some re-routing of traffic around the site and there is a fear of increased noise pollution. The Executive sought advice on this but our solicitors advise that any increase in noise is likely to be within acceptable standards for noise pollution and there is little that can be done to oppose whatever the final decision may be. A final decision about the route around Guay is awaited. The Executive is currently considering a leasing deal with a party who has an interest in purchasing the site in the longer term. Operationally, the site has seen raised occupancy during the year but this is mainly due to a significant period of usage from the A9 contractors until December 2015. This additional business in off peak seasons has resulted in a reduced deficit over the year.

Sharing resources, ideas and good practice is an important part of the development of GBS and the good relationships we have with BB Scotland and our colleagues in the Four Uniform Group and Cashback Consortium is valued highly. Similarly, GBS has an excellent working relationship with DofE Scotland and are grateful to them for their support.

THE GIRLS' BRIGADE IN SCOTLAND

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The period under review sees the final year of a three year strategic funding partnership with Scottish Government and we again record our thanks to them for their support. This funding has allowed GBS to deliver new programme material, an innovative Leadership Training programme, develop a new website and so much more over the period. The benefits are being enjoyed by girls who are the key beneficiaries of this investment. The same can be said of leaders of all ages who will participate in the Leadership Training programme designed to aid personal development and provide benefit to the wider community as well as GBS. GBS was invited to bid for the new Scottish Government Children, Young People and Families Early Intervention Fund (CYPFEIF) in September 2015 and we are pleased to advise that funding was awarded at the same level for the period 2016-19, subject to grant terms and conditions being met at all stages. GBS is pleased to have received this funding when many other organisations did not. Funding will be used to complete the final part of a five year strategic development plan.

For further information, a copy of the Annual Report will be available via the GBS website www.girls-brigade-scotland.org.uk after the Annual Meeting on 10 September 2016.

Financial Review

GBS has incurred an operating deficit of £20,384. After adjustment for unrealised gains and losses of £29,586 on investments and movements in restricted and designated funds (see Note 1n) this figure increases the deficit to £49,970. The deficit for Tayview Lodges has been reduced for the reasons outlined previously in this report but it is likely that the deficit will rise again if we should fail to sell or lease the site and this will continue to impact on GBS until the issue is resolved. As highlighted in 2015, there are other factors which contribute to the long term trend of deficit, and these include diminishing income from membership fees, a further poor year of Supplies trading while other costs increased by amounts in excess of the prevailing rate of inflation.

Reserves Policy

The Executive has determined that whenever possible uncommitted uninvested funds should be not less than three and ideally equal to six months' expenditure on a normal basis, in order to enable the organisation to continue if there were to be a significant drop in income. This does not take in to account the costs of winding up the company or making staff redundant. At 31 March 2016 unrestricted reserves amounted to £811,417 (2015 - £869,696) and the free cash at bank was sufficient to meet the Executive target for reserves.

Investment Policy & Performance

The Executive has appointed Deutsche Bank Private Wealth Management to manage its investment portfolio on a discretionary basis. The Policy is to maximise the long term return on the investment fund subject to the risks normally associated with a balanced approach to portfolio management. Within that policy a conservative risk strategy is adopted. Regular reports are provided to the National Treasurer by the Fund Manager on their stewardship of the funds under management.

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Risk Assessment

The Executive has undertaken a risk analysis in order to identify the major risks to which GBS may be exposed. These risks have been reviewed and steps taken to mitigate the risks identified.

Plans for future periods

Plans for the coming year include:

- Executive residential weekend in October 2016 will provide time for strategic development, reflection on achievements to date, future planning and governance training.
- A review of the Brigader Programme material will be undertaken as it is now two years since it was implemented. This will be done via electronic survey.
- Development of the new Explorer Programme material will commence with twelve pilot groups from GBS assisting Catch the Light consultancy. This material will be ready for delivery in May 2018.
- Scottish Government funding via CYPFEIF will support the appointment of a Development Officer for GBS from April 2017 – March 2019. The person appointed will undertake various strands of work, one being to assist existing companies who may be facing declining numbers, etc.
- All leaders will be asked to complete an electronic survey about their companies, the issues they face, what they feel they need support with, etc. The information captured will be used as a management tool to assist the newly appointed Development Officer target priority areas of work.
- Queen's Award Residential weekend will be held in March 2017 and Presentation Evening will follow in May 2017.
- Commissioners will meet in November for a one day Forum and again in May for a residential weekend. The Coordinators and Commissioners Day will also be held in May 2017.
- Investing in our young people is crucial for the future of the organisation. The Executive seeks to establish an active youth network over the next two years. Work has begun on this via YPTTL but wider engagement is required. To achieve this, young people aged 16-25 will be targeted to participate in a consultation during the session about their views, hopes for the future, what they get or would like to get from the organisation, etc. Subsequently, a conference for young leaders will be held and local networks created.
- A team of young leaders will attend The Gathering in August 2017. This is being held in Ghana and will see around 150 young leaders from the worldwide GB family come together for a week to explore global issues, areas of social concern as part of their time of fellowship.

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- A new, three year recruitment campaign will be developed for launch in summer 2017.
- 2018 is the 125th anniversary of Girls' Brigade and plans will be developed to mark this significant anniversary.

Statement of trustees' responsibilities

The charity trustees (who are also the directors of Girls Brigade Scotland for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report has been prepared in accordance with the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and republic of Ireland (FRS 102 (effective 1 January 2015) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees on 20th August 2016 and signed on their behalf by:

Name: *Jennifer Major*

Date: *20/8/16*

JENNIFER MAJOR

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GIRLS' BRIGADE IN SCOTLAND FOR THE YEAR ENDED 31 MARCH 2016

I report on the accounts of the charity for the year ended 31 March 2016, which are set out on pages 12 to 27.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Wylie & Bisset
Jenny Simpson BSc (Hons) FCA DChA
Wylie & Bisset LLP
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP
Date: *25 August 2016*

THE GIRLS' BRIGADE IN SCOTLAND
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2016
(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total Funds 2016 £	Unrestricted Funds 2015 £	Restricted Funds 2015 £	As Restated Total Funds 2015 £
Income and endowments from:							
Donations and legacies	4	5,015	60,000	65,015	7,863	60,000	67,863
Charitable activities	5	280,503	33,811	314,314	309,373	32,982	342,355
Other trading activities	6	53,906	-	53,906	41,011	-	41,011
Investments	7	16,310	-	16,310	15,723	-	15,723
Total Income		355,734	93,811	449,545	373,970	92,982	466,952
Expenditure on:							
Raising funds							
Other trading activities	8	62,475	-	62,475	68,388	-	68,388
Investment & management	9	5,693	-	5,693	5,771	-	5,771
Charitable activities	11	316,627	85,134	401,761	326,200	112,335	438,535
Total Expenditure		384,795	85,134	469,929	400,359	112,335	512,694
		(29,061)	8,677	(20,384)	(26,389)	(19,353)	(45,742)
Net (expenditure)/income and net movement in funds before gains and losses on investments							
Net (losses)/gains on investments		(29,586)	-	(29,586)	14,816	-	14,816
Net (expenditure)		(58,647)	8,677	(49,970)	(11,573)	(19,353)	(30,926)
Transfers between funds		368	(368)	-	(1,469)	1,469	-
Net movement in funds		(58,279)	8,309	(49,970)	(13,042)	(17,884)	(30,926)
Funds reconciliation							
Total Funds brought forward – as previously reported	21	876,265	21,752	898,017	887,666	39,636	927,302
Prior year adjustment	1(b)	(6,569)	-	(6,569)	(4,928)	-	(4,928)
Total funds brought forward - restated		869,696	-	891,448	882,738	-	922,374
Total Funds carried forward	21	811,417	30,061	841,478	869,696	21,752	891,448

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

THE GIRLS' BRIGADE IN SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2016

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2016	As restated Prior Year 2015
		£	£	£	£
Fixed assets:					
Tangible assets	15	260,019	-	260,019	275,668
Investments	16	400,364	-	400,364	442,011
Total Fixed Assets		660,383	-	660,383	717,679
Current assets:					
Stocks	17	44,243	-	44,243	55,716
Debtors	18	89,383	-	89,383	90,383
Cash at bank and in hand	24	223,440	30,061	253,501	251,380
Total Current Assets		357,066	30,061	387,127	397,479
Liabilities:					
Creditors falling due within one year	19	206,032	-	206,032	223,710
Net Current assets		151,034	30,061	181,095	173,769
Net assets		811,417	30,061	841,478	891,448
The funds of the charity:					
Restricted income funds	21	-	30,061	30,061	21,752
Unrestricted funds	21	811,417	-	811,417	869,696
Total charity funds		811,417	30,061	841,478	891,448

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees on 20 August 2016 and signed on their behalf by:

Name:

Jennifer Mays

JENNIFER MAYS

Name:

Alison S Brown

ALISON S
BROWN

THE GIRLS' BRIGADE IN SCOTLAND

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31 MARCH 2016

	Note	Total Funds 2016 £	Prior Year 2015 £
<i>Cash flows from operating activities:</i>			
<i>Net cash (used in) operating activities</i>	23	(26,250)	(87,172)
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments	23	16,310	15,723
Proceeds from sale of investments	16	131,579	19,045
Purchase of investments	16	(119,518)	(30,289)
Net cash provided by/ (used in) investing Activities		28,371	4,479
Change in cash and cash equivalents in the year		2,121	(82,693)
Cash and cash equivalent brought forward	24	251,380	334,073
Cash and cash equivalents carried forward		253,501	251,380

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was needed. In accordance with the requirements of FRS 102 a reconciliation of opening balances and net income/(expenditure) for the year is provided with the net income/(expenditure) under previous GAAP adjusted for the presentation of investment gains/(losses) as a component of reported income and the incorporation of an accrual for accrued holiday pay.

Reconciliation of reported net income	£
Net income/(expenditure) as previously stated	(44,101)
Adjustment for gains/(losses) on investments now treated as a component of net income	14,816
Holiday accrual (1)	(1,641)
2015 expenditure as restated	<u>(30,926)</u>

In the transition to FRS 102 the following adjustments were required:

- (1) Recognition of the charity's liability for holiday pay at the balance sheet date.

(c) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 21.

(d) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting Policies (continued)

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 20).

(e) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (g) below.

- Costs of raising funds comprise the costs incurred in managing the rental of premises activities, including staff costs, rental costs, repairs and associated support costs;
- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs;

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

1. Accounting Policies (continued)

(f) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

(g) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time spent. The allocation of support and governance costs is analysed in note 10.

(h) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Furnishings	25% Reducing balance
Computer equipment	33% Straight Line
Motor vehicles	25% Straight Line
Tayview Lodges	4% Straight Line

Freehold land and buildings are not depreciated because it is the policy of The Girls' Brigade in Scotland to maintain the property to a high standard and the cost of maintenance is charged to revenue in the year in which it is incurred. In the view of the Executive, the property is recorded at residual value and therefore no provision for depreciation has been made.

(i) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

(j) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(l) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(m) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(n) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(o) Pensions

During the year the charity made payments to employees in respect of pension contributions at a rate of 6%. In line with the auto-enrolment date, the charity has set up a pension scheme with the People's Pension Fund with effect from 1st July 2016.

(p) Operating leases

The charity classifies the lease of property and equipment as operating leases. The title to the property and equipment remains with the lessor. The equipment is replaced every 5 years whilst the economic life of such equipment is normally 10 years. Rental charges are charged on a straight line basis over the term of the lease.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

2. Legal status of the charity

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2015: £nil).

Travel expenses of £1,888 (2015: £2,609) were paid to 14 trustees in the year. There was also trustee indemnity insurance covering all of the trustees of £1,080 (2015: £1,045). Expenses paid on behalf of trustees totalled £4,225 (2015: £3,050) comprising £312 for European fellowship, £2,533 for Accommodation and £1,380 other costs.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2015: none).

4. Income from donations and legacies

	2016 £	2015 £
Donations	2,515	4,919
AGM	2,501	2,944
Scottish Government HQ Grant	60,000	60,000
	<u>65,016</u>	<u>67,863</u>

5. Income from charitable activities

	2016 £	2015 £
Memberships, support, training & development	314,314	342,355
	<u>314,314</u>	<u>342,355</u>

6. Income from other trading activities

	2016 £	2015 £
Rental income	53,861	40,820
Fundraising income	45	191
	<u>53,906</u>	<u>41,011</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

7. Investment income

	2016 £	2015 £
Dividends and interest on listed investments	16,310	15,723
	<u>16,310</u>	<u>15,723</u>

8. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Rental costs	57,352	5,123	62,475	68,388
	<u>57,352</u>	<u>5,123</u>	<u>62,475</u>	<u>68,388</u>

9. Raising funds - Investment management costs

	Direct Costs £	Support Costs £	Total 2016 £	Total 2015 £
Investment management fees	5,693	-	5,693	5,771
	<u>5,693</u>	<u>-</u>	<u>5,693</u>	<u>5,771</u>

10. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	65,782	8,823	56,959	Staff time
Total	<u>65,782</u>	<u>8,823</u>	<u>56,959</u>	

Governance costs:	2016 £	2015 £
Independent examiners remuneration	1,550	1,495
Board expenses	-	1,425
Support costs (see above)	8,823	9,215
	<u>10,373</u>	<u>12,135</u>

Allocation of governance and other support costs:	Support costs	Governance	2016 £	2015 £
Membership, support, training & development	8,158	1,426	9,584	11,204
Trading activities	665	124	789	931
Total allocated	<u>8,823</u>	<u>1,550</u>	<u>10,373</u>	<u>12,135</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

11. Analysis of expenditure on charitable activities

	Membership, support, Training & development £	2016 Total £	As restated 2015 Total £
Staff costs	104,502	104,502	109,442
Rent, rates & property costs	35,809	35,809	57,755
Postage, stationery, printing & advertising	28,912	28,912	36,690
Purchases/cost of sales	44,464	44,464	56,371
Equipment, depreciation & repairs	17,425	17,425	40,942
Consultancy costs	10,100	10,100	30,000
Other expenses	98,340	98,340	103,800
Governance costs (note 10)	9,584	9,584	12,135
Support costs (note 10)	52,626	52,626	59,786
	<u>401,761</u>	<u>401,761</u>	<u>506,921</u>

12. Analysis of staff costs and remuneration of key management personnel

	2016 £	2015 £
Salaries and wages	159,819	154,095
Social security costs	12,633	11,910
Employer contributions to defined contribution pension schemes	8,984	8,429
Total staff costs	<u>181,436</u>	<u>174,434</u>
Key Management Personnel Remuneration	<u>107,668</u>	<u>106,602</u>

The charity made payments of £8,984 (2015:£8,429) to staff during the year in respect of pension contributions.

No employees had employee benefits in excess of £60,000 (2015: Nil).

	2016 No.	2015 No.
Average number of employees, analysed by function:		
National Officials (full-time)	1	1
Administration Staff (part & full time)	5	5
Supplies Staff (part & full time)	1	1
Tayview Centre Manager (formerly Warden)	1	1
	<u>8</u>	<u>8</u>

13. Net income/(expenditure) for the year

This is stated after charging:	2016 £	2015 £
Depreciation	15,649	16,672
Independent Examiners' Fees	<u>1,550</u>	<u>1,495</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

14. Government Grants

Income from government grants comprises:

Scottish Government - £60,000 restricted income grant £4,158 was unspent at the year end and carried forward in a restricted fund. The grant is to be used by the charity to provide support towards Children and young people having the best chance to reach their potential, becoming successful learners, confident individuals, effective contributors and responsible citizens.

Youth Scotland – Young People Taking the Lead: £16,802 was received in the year and along with a brought forward balance of £3,746, a total of £6,974 was carried forward as a restricted fund at the year end. Funding is to be used to encourage and facilitate young leaders to develop new skills for present and future leadership. This is administered by a consortium of 4 uniformed youth organisations and Youth Scotland, who act as the administrators and bankers. Each member of the consortium submits an application for funding which is peer assessed. There is an extensive programme of reporting for YPTTL which feeds back to Scottish Government.

Youth Link - £4,068 restricted income grant was received during the year. Along with a brought forward balance of £1,227, the grant was fully spent in the year. The funding was provided for the cost of external trainers and to assist in the running of Commissioners Forums.

Youth Scotland Cashback for Communities: £11,304 restricted income grant was received during the year and £293 was unspent at the year end. This fund is derived from Cashback for Communities and is applied for by the National HQ on behalf of and distributed to Girls' Brigade Companies. The administration of the grant is done by National HQ

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

15. Tangible Fixed Assets

	Freehold land & buildings £	Tayview Lodges £	Furniture Fixtures & Equipment £	Total £
Cost or valuation				
At 1 April 2015	4,072	396,778	36,225	437,075
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2016	4,072	396,778	36,225	437,075
Depreciation				
At 1 April 2015	-	138,517	22,890	161,407
Charge for the year	-	11,740	3,909	15,649
Eliminated on disposals	-	-	-	-
At 31 March 2016	-	150,257	26,799	177,056
Netbook Value				
At 31 March 2015	4,072	246,521	9,426	260,019
At 31 March 2016	4,072	258,261	13,335	275,668

16. Fixed Asset Investments

Movement in fixed asset listed investments	2016 £	2015 £
Market value brought forward at 1 April 2015	442,011	415,951
Add: additions to investments at cost	119,518	30,289
Disposals at carrying value	(137,016)	(20,264)
Add net gain on revaluation	(24,149)	16,035
Market value as at 31 March 2016	400,364	442,011
Historic cost as at 31 March 2016	350,336	360,752
Investments at fair value Comprised:	2016 £	2015 £
Equities	400,364	442,011
Total	400,364	442,011

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5-year period will normally be corrected.

17. Stock

	2016 £	2015 £
Goods for resale	44,243	55,716
	<u>44,243</u>	<u>55,716</u>

18. Debtors

	2016 £	2015 £
Trade debtors	6,935	7,532
Prepayments and accrued income	82,448	82,851
	<u>89,383</u>	<u>90,383</u>

19. Creditors: amounts falling due within one year

	2016 £	2015 £
Trade creditors	3,279	3,971
Other creditors and accruals	34,391	41,705
Deferred income (Note 20)	165,947	159,388
Taxation and social security costs	-	1,206
VAT liability	2,415	17,440
	<u>206,032</u>	<u>223,710</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

20. Deferred income

	2016 £	2015 £
Balance as at 1 April 2015	159,388	157,083
Amount released to income earned from charitable activities	(159,388)	(157,083)
Amount deferred in year	165,947	159,388
Balance as at 31 March 2016	<u>165,947</u>	<u>159,388</u>

Deferred income comprises membership fee income and rental income received in advance.

21. Analysis of charitable funds

Analysis of Fund movements	As restated Balance b/fwd £	Income £	Expenditure £	Transfers £	(Gains)/ Losses £	Fund c/fwd £
Unrestricted funds						
Development Fund	250,000	-	-	-	-	250,000
Fixed assets	275,668	-	15,649	-	-	260,019
Programme development	7,200	440	-	-	-	7,640
Total designated funds	532,868	440	15,649	-	-	517,659
General funds	336,828	355,294	369,146	368	(29,586)	293,758
Total unrestricted funds	869,696	355,734	384,795	368	(29,586)	811,417
Restricted fund						
Somerville Award	5,822	-	-	-	-	5,822
Middleton Awards	7,896	-	-	-	-	7,896
Youthlink Scotland	1,227	4,068	5,427	132	-	-
Companies in Abeyance	3,061	2,357	-	(500)	-	4,918
Youth Scotland Cashback	-	11,304	11,011	-	-	293
Scottish Government	-	60,000	55,842	-	-	4,158
Young People Taking the Lead	3,746	16,082	12,854	-	-	6,974
Total restricted funds	21,752	93,811	85,134	(368)	-	30,061
TOTAL FUNDS	891,448	449,545	469,929	-	(29,586)	841,478

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

Development fund represents monies set aside for future developments.

The fixed asset fund reflects funds tied up on the net book value of the fixed assets.

Programme development fund represent a fund set up for programme development.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

b) Restricted funds comprise:

Somerville Award

This fund, which is based on a gift from the Somerville family, is to cover the costs of making an award to a member or group of members of The Girls' Brigade in Scotland. The award will emphasise, in particular, service to the community.

Middleton Award

This fund, gifted in memory of Rev. Clyne Middleton and his parents, Rev Stanley and Mrs Ria Middleton, is to be used for making an award to a member or members for training and development.

Youthlink Scotland

Funding was provided for the cost of external trainers and to assist in the running of Commissioners Forums.

Companies in Abeyance

Where a Girls' Brigade company goes in to Abeyance, the funds of that company are transferred to The Girls' Brigade in Scotland according to the constitution. These funds are to be ring-fenced for a period of five years. If, after a five year period, there was no sign of the funds being utilised by the Church to restart a Company the restriction would be removed and the funds applied where required.

Youth Scotland Cashback Grant Fund

This fund is derived from Cashback for Communities and is applied for by the National HQ on behalf of and distributed to Girls' Brigade Companies. The administration of the grant is done by National HQ.

Scottish Government

Support towards Children and young people having the best chance to reach their potential, becoming successful learners, confident individuals, effective contributors and responsible citizens.

Young People Taking the Lead

Funding to encourage and facilitate young leaders to develop new skills for present and future leadership. This is administered by a consortium of 4 uniformed youth organisations and Youth Scotland, who act as the administrators and bankers. Each member of the consortium submits and application for funding which is peer assessed. There is an extensive programme of reporting for YPTTL which feeds back to Scottish Government.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2016

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2016 £	2015 £
Net income/(expenditure) for the year (as per the Statement of Financial Activities)	(49,970)	(30,926)
Adjustments for:		
Depreciation charges	15,649	16,672
Dividends, interest and rents from investments	(16,310)	(15,722)
Gains/(losses) on investments	29,586	(14,816)
Decrease in provision	-	(16,000)
Decrease in stocks	11,473	7,387
Decrease in debtors	1,000	(15,775)
(Decrease) in creditors	(17,678)	(17,992)
Net cash provided by/ (used in) operating activities	(26,250)	(87,172)

24. Analysis of cash and cash equivalents

	2016 £	2015 £
Cash in hand	253,501	251,380
Total cash and cash equivalents	253,501	251,380

25. Lease Commitments – operating leases

	2016		2015	
	Land & Buildings £	Other Leases £	Land & Buildings £	Other Leases £
Less than 1 year	10,000	4,282	12,000	6,833
2-5 Years	-	591	9,000	6,911