

**CHARITY NO: SC010980**

**COMPANY NO: SC332331**

**THE GIRLS' BRIGADE IN SCOTLAND  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2019**

WEDNESDAY



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**THE GIRLS' BRIGADE IN SCOTLAND**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2019**

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# THE GIRLS' BRIGADE IN SCOTLAND

## REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

<b>Charity Name:</b>	The Girls' Brigade in Scotland
<b>Registered Office &amp; Operational Address:</b>	11A Woodside Crescent, Glasgow, G3 7UL.
<b>Charity Registration Number:</b>	SC010980
<b>Company Registration Number:</b>	SC332331
<b>Trustees:</b>	
Jennifer Major, President	
Gillian Agnew, Vice President	
Margaret Cooper, Vice President	
Laura Baigrie	(Demitted office – 15 September 2018)
Emma McNally	(Demitted office – 15 September 2018)
Audrey Tweedie	(Demitted office – 15 September 2018)
June McIntosh	(Demitted office – 18 September 2018)
Gemma Dearie	
Rt Rev Dr Angus Morrison, Chaplain	(Demitted office – 28 February 2019)
Rev Barbara Ann Sweetin	(Entered office – 30 March 2019)
Alexis Findlay	
Fiona Macfarlane	
Elaine Brown	(Entered office – 15 September 2018)
Hayley Crawford, Youth Representative	(Demitted office – 15 September 2018)
Iona Quilter	(Entered office – 15 September 2018)
<b>Secretary:</b>	M Caroline Goodfellow, Chief Executive.
<b>Independent Examiners:</b>	Wylie & Bisset LLP Chartered Accountants 168 Bath Street Glasgow G2 4TP
<b>Bankers:</b>	HBOS Sauchiehall Street Glasgow G2 3EY
<b>Solicitors:</b>	Shepherd & Wedderburn 191 W George Street Glasgow G2 2LB
<b>Insurers:</b>	Boyd & Co (working with Royal Sun Alliance) 7 Mill Street Paisley PA1 1LY

**THE GIRLS' BRIGADE IN SCOTLAND**

**REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019**

**Investment Managers:**

Tilney Bestinvest  
130 St Vincent Street  
Glasgow  
G2 5SE

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

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 2019.

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.

The legal and administrative information on pages one and two 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. Nominations have been sought for a Vice-President and for two posts as elected members but have not yet been confirmed by the Executive. These will be ratified at a meeting of the Executive on 31 August 2019.

The Very Rev Dr Angus Morrison stepped down early as National Chaplain in February 2019 for health reasons and the Rev Barbara Ann Sweetin was appointed as Interim Chaplain.

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.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

**FOR THE YEAR ENDED 31 MARCH 2019**

### **Structure, Governance and Management (continued)**

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. There have been no co-options during this period.

### **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. Following on from the previous year the Executive has focused on consolidation of the Moving Forward Framework, introduced in May 2013 as part of the ongoing development of the organisation. Again, development and recruitment has been a key issue for Executive, particularly as the slight rise in membership numbers during our 125<sup>th</sup> year has not been sustained in this period with a reported drop of 8.5% across Scotland. This is a serious issue for the organisation and one that the Executive is working hard to address via further marketing campaigns using 'GB – the Place to Bee' as the theme.

A key focus during the period has been to simplify and streamline insurance for Holidays and Activities undertaken by GB members. Following detailed consultation with our insurers, new processes have been established which will, in the main, negate any additional financial outlay for those undertaking hazardous activities and minimise administration processes for all concerned.

The Executive meets at least five times per annum, receiving reports from groups, or sub-groups, which have been established to deliver various aspects of the activities of GBS and to oversee and develop policies and action in the areas of mission and training as well as DofE where GBS is 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 GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

#### **The Executive's Responsibilities (continued)**

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, which has operated throughout Scotland for 125 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."*

To assist in delivering these objectives, GBS has a small professional staff team who deliver support to around 1,350 adult volunteer leaders in respect of training, programmes, materials, activities/events so that they may support around 5,950 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.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

#### **Achievements and Performance (continued)**

GBS is an Operating Authority for The Duke of Edinburgh Award (DofE) and, yet again, 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. This has been a very busy year for DofE in GBS, partly due to new changes being introduced by the DofE Award Scheme UK in respect of the Bronze Award. The DofE Group agreed to implement the new changes and the GBS and DofE Guidelines launched in February 2017 have been updated to include these and other relevant changes. A DofE Supervisors/Assessors course was held earlier in the year along with Outdoor Expedition First Aid and a DofE Skills course and we want to express thanks to Barry Fisher and his team at DofE Scotland for supporting GBS in the running of these courses. Further courses are planned for later this year and again in 2020.

Following the successful launch of the Explorer Programme in May 2018 the focus has turned to updating the Brigader and Junior Programmes and work is ongoing in this area to ensure they remain topical and relevant to members. Additional spiritual material has also been created for Explorers and Juniors and this has proved extremely popular.

The 'My Leadership Journey' Training Programme, launched in 2015, continues to develop and grow. The four Induction Training courses held across the country have been well attended. Trainees are actively engaged in all levels and a very successful Gold Level Residential was held in June. The challenge is now to recruit additional Tutors and members of the national Training Team to support and train leaders. The Leadership Review Group has reconvened to prepare for the mandatory retraining and it has been agreed to implement Platinum level on a phased basis.

In August 2018 an Adshel Live campaign was launched across bus shelters, shopping centres and billboards in a targeted campaign in Aberdeen, Dundee and Glasgow. This saw over 350,000, ten second, adverts shown with the aim of recruiting new members and to raise the profile of the organisation via the 'GB Scotland – the Place to Bee' marketing campaign. In addition, Companies and Divisions again received a Gracie Bee GB Toolkit box with a variety of new items to help market and recruit. The material proved to be popular and regular re-orders were placed by Companies who have used the materials at local gala days, family events, etc. In its third year, it is planned to introduce a small selection of new recruitment materials and to work closely with Companies and Divisions about how to maximise opportunities for recruitment and marketing. To assist in building the corporate branding of Gracie Bee the GBS Supplies Department has introduced branded merchandise and gifts for all ages and this is proving popular.

As mentioned earlier in this report, the membership increase of 2017-18 has not been sustained and we have reported a drop of 8.5%. This follows a similar trend to what happened in the Centenary Year in 1993 but remains a major concern for the Executive. Overall, 5 Companies have closed in the period under review with another 20 Companies losing significant numbers and this accounts for almost 5% of the total drop in membership. A number of Companies have recruited new members but not in significant numbers. The issue of membership decline has been a key area of work for the Executive over the last few years and remains so as the question of long term sustainability has to be addressed if membership continues to decline.



# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

#### **Achievements and Performance (continued)**

Following a consultation exercise with Commissioners and Leaders, plans are in place, for session 2019-20, to engage with adult leaders via a series of GBS Regeneration Roadshows to address the various issues faced by the organisation with the aim of engaging and enthusing leaders.

Over the last two years, GBS has been represented at Glasgow Pride and the feedback about being an inclusive organisation has been encouraging. It was not an easy decision for the Executive to take but as a modern 21<sup>st</sup> century organisation, which seeks to be inclusive as part of our Christian ethos but also as a statutory requirement, it was agreed to trial this with those who wished to participate. The Executive also recognised that not everyone would be comfortable with this decision in respect of personal belief and theology and, on that basis, they would not be asked to promote this initiative but they were asked to remember that these were their colleagues in Christ and to respect this. Similarly, the issue of transgender members has been part of the Executive agenda for two years. The Chief Executive has worked with the Companies and individuals who are transgender, in particular an adult leader who wished to transition to be a man. GBS already has adult male leaders so there is no issue about this and through close working with all involved, including parents and the Church, the leader concerned continues to work in Company. A set of guidelines for adult leaders who wish to transition has been adopted by the Executive and circulated to all Companies. Again, the Executive realises that this is an issue where some individuals and Churches may not agree with this for theological reasons but that is a decision for them to make should they so choose.

Another key focus during this period has been the introduction of a brand new website with an upgraded mail order supplies function, the introduction of on-line booking for all training and events as well as providing more user friendly interfaces for members and non-members. GBS continues to use social media platforms to promote and market the organisation.

In the report last year there were plans to recruit two new members of staff. Unfortunately, suitable candidates were not secured and subsequent circumstances within the staff team led the Executive to the decision not to make any appointments at this time. This decision was not taken lightly as this reduces the staff team to 3 full time and 3 part-time employees but with a significant decline in membership it was agreed that replacing or appointing new staff was not viable at this time. The Executive is grateful to the Staff Team for adapting to the new circumstances, sharing out additional work and to the Chief Executive who has been working to tailor and streamline working practices to ensure membership services are maintained.

During the period under review, Edinburgh Division advised that they were no longer able to maintain the Charlotte Campbell Memorial Camphouse which had been gifted to them over 90 years ago. They sought advice from the Executive and following a meeting in August 2018 the Divisional Executive agreed that the property be sold with part of the proceeds being used to fund a part-time Development Officer with the remaining funds passing to GBS to use for development purposes. This was ratified by the Executive at their meeting on 25 August 2018. Shepherd & Wedderburn were appointed to deal with the sale process and have been very helpful in dealing with a myriad of issues which have had to be resolved. Although this has taken much longer than anticipated the property is now ready for sale and an agent will be appointed shortly. No appointment has been made at this time due to local issues.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

#### **Achievements and Performance (continued)**

The team who attended the International Council of Girls' Brigade in Zambia during July 2018 found the experience enriching as they met with colleagues from across the world. They shared their experiences with the GBS family at the Conference and AGM Day in September 2018.

The 125<sup>th</sup> anniversary celebrations drew to a close with a thanksgiving praise service in Dundee and an anniversary dinner following the 2018 Conference and AGM day. Overall, it was a wonderful year of celebration for all members, past and present.

As always, it has been another busy, if challenging year, for GBS. Other activities undertaken the period were:

- The Executive Residential weekend was held in October 2018 and provided a platform for discussion and sharing prior to the first formal meeting of the session.
- The Commissioners' Residential weekend was held in November 2018 with Commissioners hearing from DofE Scotland, the Trussell Trust and the Anti Bullying Community Team as well as providing time for sharing and discussing priorities for GBS. Commissioners also met again for a full day in March 2019.
- Participant numbers were small for the final stage of Queen's Award this year so a QA Participation Day was held instead of the traditional weekend. This was extremely well received by participants and consideration is being given to using this format in the future.
- National Presentation evening was held in May 2019 to celebrate the achievement of Queen's Award, DofE Gold, and Saltire along with 40 Year Service Awards for Leaders. In addition, Susan MacKenzie OBE, former National President and Captain of 2<sup>nd</sup> Inverness, and Sandra MacDonald MBE, Captain of 34<sup>th</sup> Glasgow were represented with their honours. Margaret McKinlay, former Captain of 1<sup>st</sup> Lochwinnoch, was also represented with her Youthlink Scotland Lifetime Achievement Award.
- GBS has also been represented at the GB European Fellowship Executive meetings during the period.

This has been a challenging year for Girls' Brigade Scotland, particularly in respect of declining membership after a modest increase last year but also in respect of internal issues at local level. There have always been issues, as in any organisation, but not only have the number of incidents increased but so has the complexity of the issues requiring resolution. Dealing with these has incurred a significant amount of staff time, often outside normal hours, which has impacted on an already small team. The established practice has been to ask Commissioners or Chaplains to deal with such issues but in many cases this is no longer a practical option, for a variety of reasons. Sadly, some of the issues cannot be resolved easily and this has also led to Companies closing and members, girl and adult, being lost. Situations of this nature are of significant concern to the Executive and they continue to work with Commissioners to keep them abreast of the reality of the situation as well as raising awareness of how to deal with situations at local level before they escalate.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2019**

#### **Achievements and Performance (continued)**

During the year we have continued to have an excellent working relationship with DofE Scotland and their team and are grateful to them for their continued support at local and national level. Similarly, we continue to enjoy good relationships with the other uniformed organisations, Churches and other external agencies.

Again, the Executive wishes to extend their gratitude to the Scottish Government for their continued support via the Children, Young People and Families Early Intervention Fund (CYPFEIF). This funding has again supported staff and core costs related to the development of the new Explorer programme material, Development and other initiatives. This funding is administered by the Corra Foundation (formerly Lloyds TSB Foundation) and it is also appropriate that we record our thanks to them for their support and guidance throughout the year.

For further information, a copy of the Annual Report will be available via the GBS website <http://www.girls-brigade-scotland.org.uk> after the Annual Meeting on 14 September 2019.

#### **Financial Review**

GBS has incurred an operating deficit of £134,926 in the year. However, after adjustment for both realised and unrealised investment gains of £25,496 in the year, the net movement in funds was a deficit of £109,430. It should be noted that the gain on investments is mainly an unrealised gain of £19,985 and it is important to remember that investments can increase or decrease and that this is based on valuation at 31 March 2019. The operating deficit was anticipated by the Executive as a result of continued investment in marketing and development of GBS and will be met by mainly by Development Fund Reserves.

#### **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 2019 unrestricted reserves amounted to £646,143 (2018: £755,270) and the free cash at bank was sufficient to meet the Executive target for reserves.

#### **Investment Policy & Performance**

The Executive has appointed Tilney Bestinvest 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 Chief Executive by the Fund Manager on their stewardship of the funds under management.

#### **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.

## **THE GIRLS' BRIGADE IN SCOTLAND**

### **REPORT OF THE TRUSTEES**

#### **FOR THE YEAR ENDED 31 MARCH 2019**

##### **Plans for future periods**

Plans for the coming year include:

- The Executive plan to meet in late October for a time of strategic planning and development, future planning and governance training.
- Ongoing development of the Gracie Bee – The Place to Bee – marketing campaign with the emphasis on recruitment and retention at local level.
- A series of GBS Regeneration Roadshows will run from 2 October 2019 – 26 March 2020.
- It is planned to hold the delayed Jean T Morrison Memorial Competition throughout the 2019-20 session.
- Commissioners will meet in November 2019 for a time of sharing, training, etc. They will also meet in Spring 2020.
- The Queen's Award Participation Day will be held in March 2020 with the awards being presented at the annual Awards Presentation ceremony on Saturday 9 May 2020.
- Induction Training days will continue as scheduled on the basis of 4 per year. Gold Level Residential training will be offered in June 2020. Specific training days will be held for Tutors and Training Team members.

##### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these 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 judgments 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; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

# THE GIRLS' BRIGADE IN SCOTLAND

## REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2019

### Statement of trustees' responsibilities (continued)

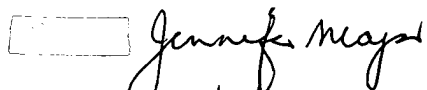
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for 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) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the trustees and signed on their behalf by:

NAME: JENNIFER MAJOR

  
Date: 31/8/19

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GIRLS' BRIGADE IN SCOTLAND FOR THE YEAR ENDED 31 MARCH 2019**

I report on the accounts of the charity for the year ended 31 March 2019, which are set out on pages 13 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 Regulationshave 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.

*Jenny Simpson*

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

Date: *10 September 2019*

# THE GIRLS' BRIGADE IN SCOTLAND

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2019

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total Funds 2018 £
<b>Income and endowments from:</b>							
Donations and legacies	4	2,279	60,000	62,279	2,844	64,000	66,844
Charitable activities	5	291,742	-	291,742	285,434	3,573	289,007
Investments	6	23,977	-	23,977	20,563	-	20,563
<b>Total Income</b>		<b>317,998</b>	<b>60,000</b>	<b>377,998</b>	<b>308,841</b>	<b>67,573</b>	<b>376,414</b>
<b>Expenditure on:</b>							
Raising funds							
Investment & management	7	7,303	-	7,303	7,350	-	7,350
Charitable activities	9	445,318	60,303	505,621	383,933	66,477	450,410
<b>Total Expenditure</b>		<b>452,621</b>	<b>60,303</b>	<b>512,924</b>	<b>391,283</b>	<b>66,477</b>	<b>457,760</b>
<b>Net (expenditure) and net movement in funds before gains and losses on investments</b>		<b>(134,623)</b>	<b>(303)</b>	<b>(134,926)</b>	<b>(82,442)</b>	<b>1,096</b>	<b>(81,346)</b>
Net gains/(losses) on investments		25,496	-	25,496	(23,460)	-	(23,460)
<b>Net (expenditure)</b>		<b>(109,127)</b>	<b>(303)</b>	<b>(109,430)</b>	<b>(105,902)</b>	<b>1,096</b>	<b>(104,806)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds</b>		<b>(109,127)</b>	<b>(303)</b>	<b>(109,430)</b>	<b>(105,902)</b>	<b>1,096</b>	<b>(104,806)</b>
<b>Funds reconciliation</b>							
Total funds brought forward	19	755,270	23,895	779,165	861,172	22,799	883,971
<b>Total Funds carried forward</b>	<b>19</b>	<b>646,143</b>	<b>23,592</b>	<b>669,735</b>	<b>755,270</b>	<b>23,895</b>	<b>779,165</b>

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 2019

	Note	Total Funds 2019 £	Total Funds 2018 £
<b>Fixed assets:</b>			
Tangible assets	13	-	485
Investments	14	584,289	667,864
<b>Total Fixed Assets</b>		<b>584,289</b>	<b>668,349</b>
<b>Current assets:</b>			
Stocks	15	50,819	61,838
Debtors	16	67,278	61,543
Cash at bank and in hand		139,061	192,482
<b>Total Current Assets</b>		<b>257,158</b>	<b>315,863</b>
<b>Liabilities:</b>			
Creditors falling due within one year	17	(171,712)	(205,047)
<b>Net Current assets</b>		<b>85,446</b>	<b>110,816</b>
<b>Net assets</b>		<b>669,735</b>	<b>779,165</b>
<b>The funds of the charity:</b>			
Restricted income funds	19	23,592	23,895
Unrestricted funds	19	646,143	755,270
<b>Total charity funds</b>		<b>669,735</b>	<b>779,165</b>

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 2019 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 and signed on their behalf by:

Name:   
Jennifer Major

Date: 31/8/19

Name:   
Margaret Cooper

Co No: SC332331



# **THE GIRLS' BRIGADE IN SCOTLAND**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

### **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) 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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

#### **(b) 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 19.

#### **(c) 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.

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.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

### **1. Accounting Policies (continued)**

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 18).

#### **(d) 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 (e) 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.

#### **(e) 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 independent examination 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 8.

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 1. Accounting Policies (continued)

#### (f) Tangible fixed assets and depreciation

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

	<b>Basis</b>
Furnishings	25% Reducing balance
Computer equipment	33% 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.

#### (g) 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.

#### (h) 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.

#### (i) 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.

#### (j) 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.

#### (k) 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.

# **THE GIRLS' BRIGADE IN SCOTLAND**

## **NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

### **1. Accounting Policies (continued)**

#### **(l) 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.

#### **(m) Employee Benefits**

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **(n) Pensions**

During the year the charity made payments in respect of pension contributions at a rate of 7% from 1<sup>st</sup> July 2016 to the People's Pension Fund.

#### **(o) 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.

#### **(p) Financial instruments**

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### **(q) Taxation**

The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

### **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.

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 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 (2018: £nil).

Travel expenses of £1,226 (2018: £1,734) were paid to 8 (2018: 10) trustees in the year. There was also trustee indemnity insurance covering all of the trustees of £1,154 (2018: £1,104). Expenses paid on behalf of trustees totalled £7,764 (2018: £8,863), of which a portion was repaid by trustees on the basis that it was more economical for GBS to arrange a group booking as well as minimising bank charges.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2018: none). No expenses were waived by trustees during the year (2018: none).

### 4. Income from donations and legacies

	2019 £	2018 £
Donations	2,279	6,844
Scottish Government HQ Grant	60,000	60,000
	<u>62,279</u>	<u>66,844</u>

### 5. Income from charitable activities

	2019 £	2018 £
Memberships, support, training & development	289,487	286,417
AGM	2,255	2,590
	<u>291,742</u>	<u>289,007</u>

### 6. Investment income

	2019 £	2018 £
Dividends and interest on listed investments	23,977	20,563
	<u>23,977</u>	<u>20,563</u>

### 7. Raising funds - Investment management costs

	Direct Costs £	Support Costs £	Total 2019 £	Total 2018 £
Investment management fees	7,303	-	7,303	7,350
	<u>7,303</u>	<u>-</u>	<u>7,303</u>	<u>7,350</u>

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 8. 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	72,075	9,701	62,374	Staff time
<b>Total</b>	<b>72,075</b>	<b>9,701</b>	<b>62,374</b>	

Governance costs:	2019 £	2018 £
Independent examiners remuneration	1,680	1,321
Support costs (see above)	9,701	8,912
	<b>11,381</b>	<b>10,233</b>

Allocation of governance and other support costs:

	Support costs	Governance	2019 £	2018 £
Membership, support, training & development	62,374	11,381	73,755	67,990
<b>Total allocated</b>	<b>62,374</b>	<b>11,381</b>	<b>73,755</b>	<b>67,990</b>

### 9. Analysis of expenditure on charitable activities

	2019 Total £	2018 Total £
Staff costs	103,273	132,582
Rent, rates & property costs	25,754	18,898
Postage, stationery, printing & advertising	74,324	40,047
Purchases/cost of sales	50,799	55,945
Equipment, depreciation & repairs	21,421	16,353
Consultancy costs, conferences & exhibitions	5,313	10,919
Other expenses	150,982	107,676
Governance costs (note 8)	11,381	10,233
Support costs (note 8)	62,374	57,757
	<b>505,621</b>	<b>450,410</b>

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 10. Analysis of staff costs and remuneration of key management personnel

	2019 £	2018 £
Salaries and wages	151,131	152,477
Social security costs	10,960	10,298
Employer contributions to defined contribution pension schemes	10,037	10,551
Total staff costs	<u>172,128</u>	<u>173,326</u>
Key Management Personnel Remuneration	<u>125,622</u>	<u>114,088</u>

The charity made payments of £10,037 (2018: £10,551) to the pension provider during the year in respect of pension contributions.

No employees had employee benefits in excess of £60,000 (2018: Nil).

	2019 No.	2018 No.
Average number of employees, analysed by function:		
National Officials (full-time)	1	1
Administration Staff (part & full time)	3	4
Supplies Staff (part & full time)	1	1
	<u>5</u>	<u>6</u>

### 11. Net income/(expenditure) for the year

This is stated after charging:	2019 £	2018 £
Depreciation	485	163
Disposal of fixed assets	-	4,072
Independent Examiners' Fees	<u>1,680</u>	<u>1,321</u>

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 12. Government Grants

Income from government grants comprises:

**Scottish Government** - £60,000 (2018: £60,000) restricted income grant 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. The grant was fully expended at the year end.

**Youth Scotland – Young People Taking the Lead:** No funds (2018: £706) were received in the year and a nil balance was carried forward as a restricted fund at the year end. Funding was 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 Scotland Cashback for Communities:** This year £Nil (2018: £nil) grants were received. The original funds were derived from Cashback for Communities and was applied for by the National HQ on behalf of and distributed to Girls' Brigade Companies. The administration of the grant was done by National HQ. A nil balance was carried forward as a restricted fund.

### 13. Tangible Fixed Assets

	Furniture Fixtures & Equipment £	Total £
<b>Cost or valuation</b>		
At 1 April 2018	5,147	5,147
Additions	-	-
Disposals	-	-
At 31 March 2019	<u>5,147</u>	<u>5,147</u>
<b>Depreciation</b>		
At 1 April 2018	4,662	4,662
Charge for the year	485	485
Eliminated on disposals	-	-
At 31 March 2019	<u>5,147</u>	<u>5,147</u>
<b>Netbook Value</b>		
At 31 March 2019	<u>-</u>	<u>-</u>
At 31 March 2018	<u>485</u>	<u>485</u>



# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 14. Fixed Asset Investments

<b>Movement in fixed asset listed investments</b>	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Market value brought forward at 1 April 2018	667,864	449,951
Add: additions to investments at cost	-	252,253
Disposals at carrying value	(103,560)	(11,808)
Add net gain on revaluation	19,985	(22,532)
Market value as at 31 March 2019	<u>584,289</u>	<u>667,864</u>
Historic cost as at 31 March 2019	<u>490,649</u>	<u>609,558</u>
<b>Investments at fair value</b>	<b>2019</b>	<b>2018</b>
<b>Comprised:</b>	<b>£</b>	<b>£</b>
Equities	584,289	667,864
<b>Total</b>	<u>584,289</u>	<u>667,864</u>

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.

### 15. Stock

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Goods for resale	50,819	61,838
	<u>50,819</u>	<u>61,838</u>

### 16. Debtors

	<b>2019</b>	<b>2018</b>
	<b>£</b>	<b>£</b>
Trade debtors	2,135	1,659
Other debtors	3,898	-
Prepayments and accrued income	61,245	59,884
	<u>67,278</u>	<u>61,543</u>

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 17. Creditors: amounts falling due within one year

	2019 £	2018 £
Trade creditors	11,709	30,703
Other creditors and accruals	26,838	28,338
Deferred income (Note 18)	131,320	141,281
Taxation and social security costs	1,845	4,726
	<u>171,712</u>	<u>205,047</u>

### 18. Deferred income

	2019 £	2018 £
Balance as at 1 April 2018	141,281	144,294
Amount released to income earned from charitable activities	(141,281)	(144,294)
Amount deferred in year	131,320	141,281
Balance as at 31 March 2019	<u>131,320</u>	<u>141,281</u>

Deferred income comprises membership fee income received in advance.

### 19. Analysis of charitable funds

Analysis of Fund movements 2018	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
<b>Unrestricted funds</b>						
Development Fund	250,000	-	(41,702)	-	-	208,298
Fixed assets	4,720	-	(162)	-	-	4,558
Programme development	-	2,505	(3,836)	1,331	-	-
<b>Total designated funds</b>	<u>254,720</u>	<u>2,505</u>	<u>(45,700)</u>	<u>1,331</u>	<u>-</u>	<u>212,856</u>
General funds	606,452	306,336	(345,583)	(1,331)	(23,460)	542,414
<b>Total unrestricted funds</b>	<u>861,172</u>	<u>308,841</u>	<u>(391,283)</u>	<u>-</u>	<u>(23,460)</u>	<u>755,270</u>
<b>Restricted funds</b>						
Companies in Abeyance	5,378	879	-	-	-	6,258
J T Morrisons Memorial	-	4,000	(81)	-	-	3,919
Middleton Award	7,896	-	-	-	-	7,896
Scottish Government – (CYPFEIF)	-	60,000	(60,000)	-	-	-
Somerville Award	5,822	-	-	-	-	5,822
Young People Taking the Lead	2,744	706	(3,450)	-	-	-
Youthlink Scotland	-	1,988	(1,988)	-	-	-
Youth Scotland Cashback	959	-	(959)	-	-	-
<b>Total restricted funds</b>	<u>22,799</u>	<u>67,573</u>	<u>(66,477)</u>	<u>-</u>	<u>-</u>	<u>23,895</u>
<b>TOTAL FUNDS</b>	<u>883,971</u>	<u>376,414</u>	<u>(457,760)</u>	<u>-</u>	<u>(23,460)</u>	<u>779,165</u>

# THE GIRLS' BRIGADE IN SCOTLAND

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

### 19. Analysis of charitable funds

Analysis of Fund movements 2019	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
<b>Unrestricted funds</b>						
Development Fund	208,298	2,388	(96,071)	-	-	114,615
Fixed assets	4,558	-	(485)	-	-	4,073
Programme development	-	3,817	(18,012)	14,195	-	-
<b>Total designated funds</b>	<b>212,856</b>	<b>6,205</b>	<b>(114,568)</b>	<b>14,195</b>	<b>-</b>	<b>118,688</b>
General funds	542,414	311,793	(338,053)	(14,195)	25,496	527,455
<b>Total unrestricted funds</b>	<b>755,270</b>	<b>317,998</b>	<b>(452,621)</b>	<b>-</b>	<b>25,496</b>	<b>646,143</b>
<b>Restricted funds</b>						
Companies in Abeyance	6,258	-	-	-	-	6,258
J T Morrisons Memorial	3,919	-	-	-	-	3,919
Middleton Awards	7,896	-	(303)	-	-	7,593
Scottish Government	-	60,000	(60,000)	-	-	-
Somerville award	5,822	-	-	-	-	5,822
<b>Total restricted funds</b>	<b>23,895</b>	<b>60,000</b>	<b>(60,303)</b>	<b>-</b>	<b>-</b>	<b>23,592</b>
<b>TOTAL FUNDS</b>	<b>779,165</b>	<b>377,998</b>	<b>(512,924)</b>	<b>-</b>	<b>25,496</b>	<b>669,735</b>

### Analysis of charitable funds (cont)

- 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:

The Development fund represents monies set aside for future developments.

The Fixed asset fund reflects funds set aside for future depreciation costs.

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

- b) Restricted funds comprise:

#### 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.

#### J T Morrison

This fund was gifted in memory of Miss J. T. Morrison and it is to cover the costs of running a bi-annual competition.

#### 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 for training and development.

## THE GIRLS' BRIGADE IN SCOTLAND

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019

#### 19. Analysis of charitable funds (continued)

##### Scottish Government – CYPFEIF

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

##### 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.

##### Young People Taking the Lead

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

##### Youthlink Scotland

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

##### Youth Scotland Cashback Grant Fund

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

#### 20. Net assets over funds

2018	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Tangible assets	485	-	485
Investments	667,864	-	667,864
Stock	61,838	-	61,838
Trade & other debtors	61,543	-	61,543
Cash at bank	168,587	23,895	192,482
Current liabilities	(205,047)	-	(205,047)
	<u>755,270</u>	<u>23,895</u>	<u>779,165</u>

**THE GIRLS' BRIGADE IN SCOTLAND**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2019**

**20. Net assets over funds (continued)**

<b>2019</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2019 £</b>
Tangible assets	-	-	-
Investments	584,289	-	584,289
Stock	50,819	-	50,819
Trade & other debtors	67,278	-	67,278
Cash at bank	115,469	23,592	139,061
Current liabilities	(171,712)	-	(171,712)
	<u>646,143</u>	<u>23,592</u>	<u>669,735</u>

**21. Lease Commitments – operating leases**

	<b>2019</b>		<b>2018</b>	
	<b>Land &amp; Buildings £</b>	<b>Other Leases £</b>	<b>Land &amp; Buildings £</b>	<b>Other Leases £</b>
Less than 1 year	10,000	2,575	12,000	2,574
2-5 Years	-	6,319	9,000	7,170