

**THE GIRLS' BRIGADE IN SCOTLAND**  
**REPORT AND FINANCIAL STATEMENTS**

**Period from 12 October 2007**  
**(date of incorporation) to 31 March 2009**

**Company Registration number: SC332331**

**Charity Number: SC010980**

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# **THE GIRLS' BRIGADE IN SCOTLAND**

## **Report and Financial Statements**

**Period from 12 October 2007 (date of incorporation) to 31 March 2009**

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**Annual Report of the Executive of The Girls' Brigade in Scotland**

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 Report and the Audited Accounts for the period ended 31 March 2009.

The Accounts have been prepared to comply with the Constitution of the Company, the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Charities Accounts (Scotland) Regulations 2006.

**General Administrative Information****Directors**

Anne J Hosie, MBE, National President (appointed 12 October 2007)  
Marianne McCafferty, Vice President (appointed 12 October 2007)  
Nancy Petrie, Vice President (appointed 12 October 2007)  
Morag Barnstaple, Treasurer (appointed 12 October 2007)  
Rev Eleanor McMahon, Chaplain (appointed 12 October 2007)  
Sandra Hoey (appointed 31 October 2007)  
Elizabeth Miller (appointed 31 October 2007)  
Jane Reddick (appointed 31 October 2007)  
Susan Simpson (appointed 31 October 2007)  
Elizabeth Bogle (appointed 31 October 2007 – resigned 18 September 2008)  
Anne Goodlet (appointed 31 October 2007 – resigned 18 September 2008)  
Karen Scott (appointed 18 September 2008)  
Linda Ross (appointed 18 September 2008)

**Company Secretary**

M Caroline Goodfellow, National Director

<b>Bankers</b>	<b>Solicitors</b>	<b>Insurance</b>	<b>Auditors</b>
HBOS Sauchiehall Street Glasgow G2 3EY	Tods Murray LLP 33 Bothwell Street Glasgow G2 6NL	George Semple & Co (Brokers – working with Royal Sun Alliance) 60 Westbourne Crescent Bearsden Glasgow G61 4HE	Scott-Moncrieff 25 Bothwell Street Glasgow G2 6NL

**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.

**Annual Report of the Executive of The Girls' Brigade in Scotland (cont'd)****Structure, Governance and Management**

This is the first Report of the Executive since the change from an unincorporated Association to a Company limited by Guarantee which took effect on 1 November 2007. With this change in legal status, there was also a change in the structure of the organisation with the National Board and National Management Group being replaced by the Executive, which comprises eleven elected Directors and the Company Secretary.

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 a postal ballot of companies. Directors who hold the role of National 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. In order to secure a regular rotation of Directors, in the first elections two Directors were appointed only for a one year term and a further two Directors were appointed only for a two year term. In accordance with these arrangements Elizabeth Bogle and Anne Goodlet, having been elected for a one year term, retired on 18 September 2008 when Karen Scott and Linda Ross were elected as Directors for a three year term. At the Annual General Meeting to be held on 5 September 2009 Elizabeth Miller and Jane Reddick who were elected for a two year term will retire from office.

The National Director acts as Company Secretary to the Company and is not a Director of the Company. The National Director 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 there are no co-opted members of the Executive.

**Trustees' Induction and Training**

Directors are familiar with the work of the Charity and will generally have held positions of responsibility within Companies or Districts prior to being elected to the Executive Committee.

GBS is aware of its responsibility to provide training to Directors on the role which they are undertaking in the governance of the Charity. Limited training and written information on roles and responsibilities has been provided to date, but the Executive intends to introduce full governance training during the first part of the 2009/2010 Session and a Trustees' Handbook is currently being prepared along with that training programme.

**The Executive's Responsibilities**

The Executive Committee is charged with the management and supervision of the affairs of GBS. It has prepared and adopted a strategic and operational plan which was agreed in January 2009 to form the basis of the ongoing development of GBS. The Executive has met at least five times per annum, receiving reports from the various groups which have been established to deliver aspects of the activities of GBS and to oversee and develop policies and action in the areas of Mission, Property, Training, Camping and GBS responsibilities and functions as an operating authority for the Duke of Edinburgh Award. The Executive's responsibilities include:

- 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 judgment to bear on issues of strategy, resources and performance; and
- Encouraging the delivery of programmes to members of GBS to the highest possible standards.

**Annual Report of the Executive of The Girls' Brigade in Scotland (cont'd)****National Director**

The National Director is the senior member of staff of GBS and Chief Executive and Company Secretary of The Girls' Brigade in Scotland as a charitable company. The National Director 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**

Notwithstanding the change in legal form, the principal objective of GBS continues to be to help 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 aims to fulfil its objectives by offering a programme of informal education to its members, delivered through Companies each of which is connected with a Church or Mission of an approved Christian denomination. The programme focuses on the needs of the individual and the personal development of every girl in membership. The programme places a high value on the development of service to Church and Community. Whilst being firmly based in the Christian faith, the membership of GBS is open to those of all faiths and none.

GBS provides a varied training programme to develop and nurture the skills of its voluntary leaders in assisting young people achieve the GBS objectives and during the period under review this has included training on the new Brigader and Junior Programme Books which were published during the period.

The strategic and operational plan agreed in January 2009 underpins much of the work which has been carried out during the period. A fuller report on activities is contained in the Annual Report to members, copies of which can be obtained from the National Director.

A number of new initiatives on recruitment and marketing were launched at the Annual Meeting in 2008 and these remain a high priority for the Executive. Nearly 2,000 adult leaders, 25% of whom are aged between 18 and 25, representing an estimated 250,000 hours of service are involved in giving encouragement and support to the development of girls throughout Scotland.

During the period under review GBS was the subject of a review by Her Majesty's Inspectorate of Education. This involves a self assessment process and interviews with volunteers, members and staff. The report, which was published in February 2009, highlighted the value, benefit and impact of GBS to its members and the Executive seeks to build on the issues identified in the report for the future.

**Directors' Responsibilities**

Company and Charity Law requires the Executive to prepare financial statements for each financial period, which give a true and fair view of the financial transactions of GBS during the period and the disposition of its financial assets and liabilities at the end of that period. In preparing the accounts the Directors should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the Accounts on the going concern basis unless it is inappropriate to assume that GBS will continue in operation;

The Executive is responsible for ensuring that proper accounting records are kept which disclose with reasonable accuracy at any time the financial position of GBS and to enable them to ensure that the Accounts comply with the Companies Act 1985 and the Charities and Trustee Investment (Scotland) Act 2005. The Executive are also responsible for safeguarding the assets of GBS and hence for taking steps for the prevention of fraud and other irregularities.

**Annual Report of the Executive of The Girls' Brigade in Scotland (cont'd)****Results**

The net operating surplus for the period was £39,410. This provides a better "year on year" comparison, although because these are the first accounts of the Company, no comparative figures are stated, and it must be remembered the accounts cover an 18 month period. Overall, the Accounts show a surplus of £182,870 for the period. The greatest part of this is attributable to the sale of our property at Melrose Street which, although the price realised was disappointing, was considered a good result in the economic situation in which the country finds itself and resulted in a book gain on disposal of £163,429. On advice from our Investment Managers we eliminated our investment exposure, crystallising a loss of £27,956 which reduced the overall surplus.

**Investment Policy and Performance**

The Executive has appointed Tilney to manage its investment fund. The present investment policy is to maximise the long term return of the investment fund subject to the risks normally associated with a balanced approach to portfolio management. Within that a conservative risk strategy is adopted. Ethical investments are made where appropriate opportunities arise. Regular reports are provided to the Executive by the Fund Manager detailing the progress and performance of the fund.

**Resources Level**

The Executive intends to conduct the financial affairs in such a way as to ensure, whenever possible, that uncommitted uninvested funds should be not less than three and ideally equal to at least six months expenditure on a nominal basis, in order to enable the organisation to continue if there were to be a significant drop in income. Unrestricted reserves amounting to £202,578, which is in excess of the targeted resources level, were transferred from the unincorporated association at 1 November 2007.

**National Appeal**

The National Appeal begun by the unincorporated association has continued throughout the period under review. The GBS family has embraced this Appeal with enthusiasm and significant sums have been raised as a direct result of their efforts. To encourage and further develop this a number of new initiatives were launched in September 2008 which are now coming to fruition. The Executive had hoped that applications to Trusts and Foundations for additional support would have been well under way by the date of this report but a number of setbacks in respect of determining suitable, sustainable and affordable plans have meant that the process only began after the end of the period under review. Plans have now been approved formally by Perth & Kinross Council for a new National Centre at Guay but there is a long way still to go in terms of securing funding. This work is ongoing. The proceeds of sale of Melrose Street will help support the construction costs of the new National Centre.

**Grant Making**

GBS does not offer grants. Income is used for the benefit of the members and in the furtherance of the aims and objectives of GBS.

**Related Parties**

The Accounts disclose the operations of The Girls' Brigade in Scotland as a limited company and registered charity. They do not consolidate the activities and assets of independently constituted local GB companies or Districts.

**Risk Analysis**

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.

**Annual Report of the Executive of The Girls' Brigade in Scotland (cont'd)**

**Disclosure of Information to Auditors**

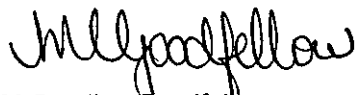
As far as each of the Directors at the time this Report is approved are aware:-

- (a) there is no relevant information of which the Company's Auditors are unaware; and
- (b) the Directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the Auditors are aware of the information.

**Small Company Exemptions**

This Report has been prepared in accordance with the special provisions of Part VII of the Companies Act 1985 relating to Small Companies.

By order of the Directors



M Caroline Goodfellow  
National Director  
11A Woodside Crescent  
Charing Cross  
Glasgow  
G3 7UL

Date: 11 August 2009

**Report of the Independent Auditors to the directors and members****Period from 12 October 2007 (date of incorporation) to 31 March 2009**

This report is issued in respect of an audit carried out under section 235 of the Companies Act 1985 and section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005.

We have audited the financial statements of The Girls' Brigade in Scotland for the period ended 31 March 2009 as set out on pages 8 to 18. These financial statements have been prepared in accordance with the accounting policies set out therein.

This report is made solely to the members, as a body, in accordance with section 235 of the Companies Act 1985 and the charity's directors, as a body, in accordance with section 44 (1) (c) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the members and the charity's directors those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members and directors as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of directors and auditors**

The responsibilities of the directors (who are also the directors of The Girls' Brigade in Scotland for the purposes of company law) for preparing the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Directors' Responsibilities.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (United Kingdom and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006. We also report to you if, in our opinion, the information given in the Directors' report is not consistent with the financial statements, if the charity has not kept proper accounting records, or if we have not received all the information and explanations we require for our audit.

We read other information contained in the financial statements and consider whether it is consistent with the audited financial statements. The other information comprises the Executive's Report. We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with the financial statements. Our responsibilities do not extend to other information.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (United Kingdom and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.



**Report of the Independent Auditors to the directors and members**

**Period from 12 October 2007 (date of incorporation) to 31 March 2009**

**Opinion**

In our opinion:

- the financial statements give a true and fair view, in accordance with UK Generally Accepted Accounting Practice, of the state of the charity's affairs as at 31 March 2009 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- the financial statements have been properly prepared in accordance with the Companies Act 1985, the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; and
- the information given in the Executive's report is consistent with the financial statements.



**SCOTT-MONCRIEFF**

Chartered Accountants  
Registered Auditor  
25 Bothwell Street  
Glasgow G2 6NL

Date: 11 August 2009

**Combined Statement of Financial Activities and Income and Expenditure Account**  
**Period ended 31 March 2009**

				Period ended 31 March 2009
		Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Incoming resources</b>	<b>Note</b>			
Incoming resources from generated funds				
- Voluntary income	2	74,934	77,448	152,382
- Activities for generating funds	3	112,363	7,854	120,217
- Investment income	4	15,811	807	16,618
Incoming resources from charitable activities	5	251,146	3,935	255,081
<b>Total incoming resources</b>		<u>454,254</u>	<u>90,044</u>	<u>544,298</u>
<b>Resources expended</b>				
Costs of generating funds				
- Costs of generating voluntary income	6	-	10,450	10,450
- Fundraising trading: costs of goods sold and other costs	7	105,854	-	105,854
- Other costs of generating funds	8	-	20,404	20,404
Charitable activities	9	317,163	34,852	352,015
Governance costs	10	16,165	-	16,165
<b>Total resources expended</b>		<u>439,182</u>	<u>65,706</u>	<u>504,888</u>
<b>Net incoming resources before holding gains and losses</b>		15,072	24,338	39,410
Holding gains/losses				
- (losses)/gains on investment assets	13	(20,397)	428	(19,969)
Exceptional items				
- Gain on disposal of gifted property		163,429	-	163,429
<b>Net movement in funds</b>		158,104	24,766	182,870
Total funds brought forward		-	-	-
Transfer from The Girls' Brigade in Scotland (unincorporated)		202,578	205,715	408,293
<b>Total funds carried forward</b>		<u>360,682</u>	<u>230,481</u>	<u>591,163</u>

**Balance Sheet**  
**As at 31 March 2009**

		<b>31 March 2009 £</b>
<b>Fixed assets</b>	<b>Note</b>	
Tangible fixed assets	12	25,429
Investments	13	132,830
		<u>158,259</u>
<b>Current assets</b>		
Stock	14	41,782
Debtors	15	35,758
Cash at bank and in hand		507,566
		<u>585,106</u>
<b>Creditors: amounts falling due within one year</b>	16	152,202
<b>Net current assets</b>		<u>432,904</u>
<b>Net assets</b>		<u>591,163</u>
<b>Funds</b>		
Unrestricted	18	360,682
Restricted		
Somerville Award	19	5,126
Display Funds	19	1,147
International Events	19	35,099
Fixed Asset Replacement Fund	19	42,554
Middleton Award	19	7,896
Dr C Hay Murray's Legacy	19	1,513
Mission Possible	19	3,428
National Appeal Fund	19	102,287
Youthlink Scotland Fund	19	31,431
<b>Total Funds</b>		<u>591,163</u>

The financial statements have been prepared in accordance with the special provisions relating to small companies within Part VII of the Companies Act 1985 and with the Financial Reporting Standard for Smaller Entities (effective January 2007).

The financial statements were authorised for issue by the directors on 11 August 2009 and signed on its behalf by:



Anne J Hosie, MBE

National President

**Notes to the Accounts**  
**Period ended 31 March 2009**

**1. Accounting policies**

The principal accounting policies adopted are as follows:

**(a) Basis of accounting**

The accounts have been prepared under the historical cost convention as modified by the revaluation of investment assets and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2007), the Charities and Trustee Investment (Scotland) Act 2005 and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in October 2005.

**(b) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, specific funding and donations and is included in full in the statement of financial activities when receivable unless this relates specifically to another accounting period.
- Incoming resources from activities for generating funds are accounted for when earned. This income includes income from trade of uniforms and other supplies and rental income from properties.
- Investment income is included when receivable.
- Incoming resources from charitable activities are accounted for when earned and include income generated from the companies' fees and training income.

**(c) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred and is reported as part of the expenditure to which it relates:

- Costs of generating voluntary income comprise the costs associated with the trade of uniforms and other supplies.
- Charitable activities expenditure comprises those costs incurred by the charity in the delivery of the activities carried out which meet the objectives of the charity.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

**(d) Tangible fixed assets**

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.

In future capital expenditure in excess of £1,000 will be capitalised and depreciated.

Depreciation is provided on all other tangible fixed assets at rates required to write off the assets over their estimated useful lives and is calculated on the cost of the assets.

## Notes to the Accounts

Period ended 31 March 2009

**(d) Tangible fixed assets (cont'd)**

The following principal rates are used:

Furnishings	:	25% reducing balance
Motor vehicles	:	25% straight line
Computer equipment	:	33% straight line

**(e) Listed investments**

Listed investments are stated at market value at the period end. Gains and losses on disposal and revaluation of investments are charged or credited to the statement of financial activities.

**(f) Operating leases**

Lease payments under operating leases, where substantially all the risk and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

**(g) Stocks**

Stocks are stated at the lower of cost (on a first in first out basis) or net realisable value.

**(h) Pension scheme**

The Girls' Brigade in Scotland operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Girls' Brigade in Scotland in an independently administered fund. The pension cost charge represents contributions payable by The Girls' Brigade in Scotland.

**(i) Funds**

The charity receives some restricted income funds to account for the situation where a donor requires that a donation must be spent on a particular purpose or where funds have been raised for a specific purpose.

**(j) Deferred income**

Deferred income comprises grant and fee income which relates specifically to future accounting periods.

**2. Voluntary Income**

	Unrestricted Funds £	Restricted Funds £	Total Period ended 31 March 2009 £
Donations	5,746	38	5,784
National Appeal	-	51,040	51,040
Scottish Government HQ Grant	65,167	-	65,167
Other grants	4,021	26,370	30,391
	<u>74,934</u>	<u>77,448</u>	<u>152,382</u>

Notes to the Accounts  
Period ended 31 March 2009

	Unrestricted Funds £	Restricted Funds £	Total Period ended 31 March 2009 £
<b>3. Activities for generating funds</b>			
Supplies income	112,363	-	112,363
Rental income	-	7,854	7,854
	<u>112,363</u>	<u>7,854</u>	<u>120,217</u>
<b>4. Investment income</b>			
Dividends and interest on listed investments	9,388	728	10,116
Interest on cash deposits	6,423	79	6,502
	<u>15,811</u>	<u>807</u>	<u>16,618</u>
<b>5. Incoming resources from charitable activities</b>			
National fees from companies	241,800	3,935	245,735
Training fees	9,346	-	9,346
	<u>251,146</u>	<u>3,935</u>	<u>255,081</u>
<b>6. Costs of generating voluntary income</b>			
Costs of National Appeal	-	10,450	10,450
	<u>-</u>	<u>10,450</u>	<u>10,450</u>
<b>7. Supplies</b>			
Sales			112,363
Cost of sales			74,579
			<u>37,784</u>
Accommodation charge			6,474
Salaries			23,688
Stationery and other expenses			1,113
			<u>31,275</u>
Surplus for period			<u>6,509</u>

Notes to the Accounts  
Period ended 31 March 2009

	Unrestricted Funds £	Restricted Funds £	Total Period ended 31 March 2009 £
<b>8. Other costs of generating funds</b>			
Salaries, pension and NIC	-	4,880	4,880
Service charges	-	5,369	5,369
Depreciation	-	498	498
Insurance	-	4,559	4,559
Postage and general expenses	-	624	624
Telephone	-	440	440
Upkeep and repairs	-	4,034	4,034
	<u>-</u>	<u>20,404</u>	<u>20,404</u>
<b>9. Charitable activities</b>			
Salaries, pension and NIC	155,175	-	155,175
European & International GB fees	7,636	-	7,636
Cost of activities	(1,039)	(350)	(1,389)
Expenditure re grants	29,323	13,715	43,038
Training activities	5,247	-	5,247
Service charges	19,422	-	19,422
Depreciation	3,094	-	3,094
Insurance	35,194	-	35,194
Postage and general expenses	6,091	-	6,091
Stationery, printing, publicity and publication	15,963	-	15,963
Telephone	2,835	-	2,835
Travelling expenses	8,971	-	8,971
Upkeep and repairs	6,706	-	6,706
Recognised loss on disposal	22,545	5,411	27,956
Expenditure of National Appeal funds	-	16,076	16,076
	<u>317,163</u>	<u>34,852</u>	<u>352,015</u>
<b>10. Governance costs</b>			
Annual report	2,455	-	2,455
Annual meeting	157	-	157
Audit fee	5,718	-	5,718
Other professional services	7,148	-	7,148
Meeting & travel costs of directors	108	-	108
Staff training	579	-	579
	<u>16,165</u>	<u>-</u>	<u>16,165</u>

Expenses reimbursed to directors in the period amounted to £1,765.

**Notes to the Accounts**  
**Period ended 31 March 2009**

	<b>Period ended 31 March 2009 £</b>
<b>11. Staff costs</b>	
Staff costs	
Wages and salaries	169,994
Social security costs	12,741
Pension costs	1,008
	<u>183,743</u>

**31 March 2009  
Number**

The average number of employees, analysed by function was:

National officials (full-time)	1
Administration staff (part and full-time)	6
Supplies staff (part and full-time)	2
	<u>9</u>

None of the directors received remuneration from the company in respect of their services as directors.

No employee received remuneration in excess of £60,000 in the period.

	<b>Freehold Land and Buildings £</b>	<b>Furnishings and Equipment £</b>	<b>Motor Vehicles £</b>	<b>Total £</b>
<b>12. Tangible fixed assets</b>				
Cost:				
Transfer from The Girls' Brigade in Scotland (unincorporated)	22,005	6,534	482	29,021
Additions	-	-	-	-
Disposals	-	-	-	-
	<u>22,005</u>	<u>6,534</u>	<u>482</u>	<u>29,021</u>
At 31 March 2009	22,005	6,534	482	29,021
Accumulated depreciation:				
Charge for period	-	3,110	482	3,592
	<u>-</u>	<u>3,110</u>	<u>482</u>	<u>3,592</u>
At 31 March 2009	-	3,110	482	3,592
Net book values:				
At 31 March 2009	<u>22,005</u>	<u>3,424</u>	<u>-</u>	<u>25,429</u>



**Notes to the Accounts**  
**Period ended 31 March 2009**

	<b>31 March 2009</b>
	<b>£</b>
<b>13. Fixed asset investments</b>	
Transfer from the Girls' Brigade in Scotland (unincorporated)	180,055
Add: additions at cost	62,063
Less: proceeds of disposals	(55,471)
Less: gain/(loss) on disposals	(27,956)
Less: decrease in cash in period	(5,892)
Less: net loss on revaluation at 31 March 2009	(19,969)
	<u>132,830</u>
Market value at 31 March 2009	<u>132,830</u>
	<u>135,470</u>
Historical cost at 31 March 2009	<u>135,470</u>
All the above investments are listed on a UK stock exchange	
Major investments at market value:-	
Treasury stocks	34,117
Royal Dutch Shell	10,717
Johnson Matthey	7,371
Murray Income Trust	7,128
British Assets Trust	10,643
Unilever PLC	8,567
Glaxosmithkline	8,700
Morrison (W) Supermarkets	8,432
Vodafone Group	8,224
Scottish & Southern Energy	8,872
	<u>35,758</u>
<b>14. Stock</b>	
Stock of finished goods	<u>41,782</u>
<b>15. Debtors</b>	
Trade debtors	374
Income tax recoverable	1,500
Other debtors	32,722
VAT	1,162
	<u>35,758</u>
<b>16. Creditors: amounts falling due within one year</b>	
Deferred income (see note 17)	126,571
Trade creditors	6,168
Tax and social security	4,972
Other creditors	14,491
	<u>152,202</u>

Notes to the Accounts  
Period ended 31 March 2009

	31 March 2009 £
<b>17. Deferred income</b>	
Grants in advance	2,000
Fees in advance	124,571
	<u>126,571</u>
<b>Fees in advance</b>	
Transfer from The Girls' Brigade in Scotland (unincorporated)	25,889
Deferred in period	124,571
Released in period	(25,889)
	<u>124,571</u>
Balance at 31 March 2009	
	<u>124,571</u>
<b>18. Unrestricted funds</b>	
Transfer from The Girls' Brigade in Scotland (unincorporated)	202,578
Movement for period	158,104
	<u>360,682</u>
At 31 March 2009	
	<u>360,682</u>

THE GIRLS' BRIGADE IN SCOTLAND

Notes to the Accounts  
Period ended 31 March 2009

19. Restricted Funds	Somerville Award £	Display Fund £	Inter- national Events £	FARR £	Middleton Award £	Dr C Hay Murray's Legacy £	Mission Possible Fund £	National Appeal Fund £	Youthlink Scotland Fund £	Total £
Transferred from The Girls' Brigade Scotland (unincorporated)	4,776	1,147	33,525	42,554	7,896	16,627	2,641	77,773	18,776	205,715
Incoming resources	-	-	1,574	-	-	10,273	787	51,040	26,370	90,044
	<u>4,776</u>	<u>1,147</u>	<u>35,099</u>	<u>42,554</u>	<u>7,896</u>	<u>26,900</u>	<u>3,428</u>	<u>128,813</u>	<u>45,146</u>	<u>295,759</u>
Outgoing resources	350	-	-	-	-	(25,815)	-	(26,526)	(13,715)	(65,706)
	<u>5,126</u>	<u>1,147</u>	<u>35,099</u>	<u>42,554</u>	<u>7,896</u>	<u>1,085</u>	<u>3,428</u>	<u>102,287</u>	<u>31,431</u>	<u>230,053</u>
Investment gains/(losses)	-	-	-	-	-	428	-	-	-	428
Balance at 31 March 2009	<u>5,126</u>	<u>1,147</u>	<u>35,099</u>	<u>42,554</u>	<u>7,896</u>	<u>1,513</u>	<u>3,428</u>	<u>102,287</u>	<u>31,431</u>	<u>230,481</u>

**Notes to the Accounts**  
**Period ended 31 March 2009**

**19. Restricted Funds (cont'd)**

**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.

**Display Fund**

This fund, being the surplus from the last National Display account and from the Celebration Praise event is for costs of a future National Display or similar event.

**Provision for International Events**

This fund is a provision for the additional costs of the participation by The Girls' Brigade In Scotland in International Girls' Brigade events.

**Fixed Asset Replacement Provision**

This is a provision for capital expenditure on future fixed asset replacement.

**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.

**Dr C Hay Murray's Legacy**

This fund is used for the running of the National Residential Camp Training and Holiday establishment at Guay, Ballinluig, Perthshire.

**Youthlink Scotland**

Funds were received to fund a one day Leadership Conference to be held in October 2009 and to facilitate pre and post event surveys with the membership with a view to identifying future training needs. Funding provision is also included in this Grant for the provision of external trainers.

Funds were also received to assist in the running of the Commissioners' Forum throughout the period.

**20. Connected charities**

Details of connected and affiliated charities are set out in the Annual Report 2009.

**21. Operating lease commitments**

The charity has commitments under operating leases expiring as follows:-

	<b>Land &amp; Buildings £</b>	<b>Other Leases £</b>
2 – 5 years	-	924
After 5 years	12,000	-
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