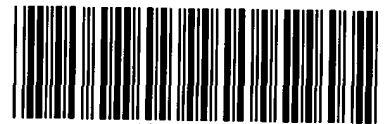


Registered Company No: SC332331

Registered Charity No: SC010980

**THE GIRLS' BRIGADE IN SCOTLAND  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31 MARCH 2015**

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**THE GIRLS' BRIGADE IN SCOTLAND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015**

<b>CONTENTS</b>	<b>PAGE</b>
Legal and Administrative information	1
Trustees' Report	2 - 9
Independent Examiners' Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Financial Statements	13 – 22

**THE GIRLS' BRIGADE IN SCOTLAND**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Charity Name:** The Girls' Brigade in Scotland

**Registered Office & Operational Address:** 11A Woodside Crescent, Glasgow, G3 7UL.

**Charity Registration Number:** SC010980

**Company Registration Number:** SC332331

**Trustees:** Gillian Agnew, Vice President  
Alistair S Burrow, Treasurer  
Rev Barbara Ann Sweetin, National Chaplain  
Christine McFarlane  
Sue Kirkbride  
Michelle MacPherson  
Ruth McNeill  
Margaret Cooper, Vice President  
Laura Baigrie  
Fiona Robertson  
Jennifer Major, National President

**Co-opted Members:** Claire Harris, Youth Representative  
Wendy Joss

**Secretary:** M Caroline Goodfellow, National Director

**Independent Examiners:** Wylie & Bisset LLP  
168 Bath Street  
Glasgow  
G2 4TP

**Bankers:** HBOS  
Sauchiehall Street  
Glasgow  
G2 3EY

**Solicitors:** Shepherd & Wedderburn  
191 W George Street  
Glasgow  
G2 2LB

**Insurance:** Boyd & Co  
(Brokers – working with Royal Sun Alliance)  
7 Mill Street  
Paisley  
PA1 1LY

## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

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 2015.

#### **Directors and Trustees**

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees who served during the year and since the year end (unless otherwise stated) were as follows:

Gillian Agnew, Vice President	
Alistair S Burrow, Treasurer	
Rev Barbara Ann Sweetin, National Chaplain	
Christine McFarlane	
Sue Kirkbride	
Michelle MacPherson	
Ruth McNeill	
Margaret Cooper, Vice President	(Appointed 13/09/14)
Laura Baigrie	(Appointed 13/09/14)
Fiona Robertson	(Appointed 13/09/14)
Jennifer Major, National President	(Appointed 13/09/14)
Marianne McCafferty, National President	(Resigned 25/08/14)
Sandra Hoey, Vice President	(Resigned 25/08/14)
Wendy Joss	(Resigned 13/09/14)
Heather McWhinnie	(Resigned 13/09/14)

#### **Co-opted Members**

Claire Harris	Youth Representative
Wendy Joss	(Co-opted 25/10/14)

#### **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.

## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **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 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 or co-opted for a specific purpose. In accordance with the Constitution, Susan Kirkbride and Christine Macfarlane, having served for three years as elected members, will demit office at the Annual General Meeting to be held on 19 September 2015. Nominations were sought and received for 2 posts as elected members. Only 2 nominations were received so a postal ballot was not required. Emma McNally and Audrey Tweedie will take up their posts as elected members after the AGM on 19 September 2015. Kimberley Brown and Gemma Dearie have been appointed as Youth Representatives for a period of one year in the first instance and will take up their posts after the AGM on 19 September 2015.

The National Director acts as a 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, Claire Harris has been co-opted as a youth member (i.e. under the age of 25) of the Executive for a second year.

#### **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 is aware of its responsibility to provide training to directors on the role which they are undertaking in the governance of the charity. Governance training and written information on roles and responsibilities has been provided to date but it is planned to introduce a more formal induction process for new Trustees along with regular updates for those already in post. The National Director 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 child protection, insurance and risk management. Similarly, regular updates are provided in respect of developments and issues arising in the sector.

#### **The Executive's Responsibilities**

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

## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **The Executive's Responsibilities cont'd**

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

The Executive's responsibilities include:

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

#### **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**

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

#### **Achievements and Performance**

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

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

To assist in delivering these objectives, GBS has a small professional staff team who deliver support to around 1800 adult volunteer leaders in respect of training, programmes, materials, activities/events so that they may support around 7500 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**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **Achievements and Performance cont'd**

GBS offers a Leadership training programme for girls aged 15+ through to adult leadership with a view to developing and nurturing skills to ensure that those working with girls are well equipped to meet our aims and objectives. As noted above, this is currently under review and a new scheme will be launched in August 2015. In addition, specialised and certified training courses in various areas are made available to support the wider activities offered by companies, as and when required. Currently, those volunteers delivering training are required to complete a Train the Trainer course with a view to maintaining standards of delivery at Divisional level but this is also under review. At a national level, Leadership 3 training and Queen's Award Residential again proved popular with good attendance at both. Evaluation of both courses has always been good but this year's courses demonstrated a much higher than average score in all areas following on from a review to the programmes earlier in the period.

GBS is an Operating Authority for The Duke of Edinburgh Award (DofE) and we are pleased to report that numbers engaging in this programme have again risen. While DofE complements the award programme offered by GBS it also provides additional areas for personal achievement and challenge, particularly in relation to the expedition section. During the session the focus has again been on encouraging companies involved in the Award to try new skills and activities and improving the standard and delivery of expedition training at all levels. The DofE Group has started work on a 'GBS & DofE Award Guide' which will cover all aspects of work relating to the Award. This will be available to all companies participating in DofE and it is planned this will be available in early 2016.

For the second year, Executive took the decision not to offer national competitions or events which involved travel. This was based on feedback from Commissioners and companies who felt that the cost of travel was too high and did not encourage participation. As an alternative, a Nail Art competition was offered to companies as a postal competition and this proved popular. It is hoped to explore similar ideas in the future.

As always, it has been a busy year for GBS and the plans for the future noted in the 2014 accounts have been implemented as noted below.

- The QA Review Group continued to monitor progress of the QA Scheme during the year. A formal assessment panel and marking scheme was established in respect of QA project submission and this has proved useful. Changes made to the QA Residential programme were well received and will be carried forward.
- The Executive met in October 2014 for a residential weekend which proved useful in reviewing what has been achieved as well as looking at further development of strategy as part of the Moving Forward Framework. Members also received governance and basic financial management training during this period.
- Following on the success of the new Holiday Leadership Training programme in early 2014, a further 2 courses have been held during the period. This means that over 100 leaders have been trained in an 18 month period and it is good to see an increase in the number of companies taking girls on camp/holiday.
- The annual Commissioners' residential Forum was held in Glasgow in early December. Commissioners were afforded the opportunity to discuss recent events in GBS as well as receiving updates about strategic issues. Sessions on equalities, discrimination and governance were also included.
- Work has started on developing new Junior Programme material. Initial visits to 10 focus groups were undertaken early in 2015 and this will form the basis for choosing relevant topics for the P4-7 age group. It is planned to launch the new material on 21 May 2016 and the coming months will see the review group meet regularly to ensure this is achieved.

## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **Achievements and Performance cont'd**

- The Leadership Training Review Group (LTRG) encountered some issues in August 2015 which resulted in 3 members of the group resigning. While unfortunate, the Executive was pleased that the remaining members of the group were happy to continue with the process, albeit in a different format. Catch the Light consultancy was appointed to support the work of the group and regular meetings have been held through the period under review. The new material will be launched on 22 August 2015 with a view to full implementation in 2016. As part of this process a variety of assessment tools have been developed which will be incorporated in the system. The new Leadership Training Programme is designed to be a mixture of on-line, face to face training and practical elements at various stages. This will change the delivery dynamic in respect of Divisions in terms of less responsibility for delivery as a national training team will be established for this purpose. This has an impact on the current Train the Trainer scheme which is currently suspended until the review has been completed.
- July 2014 saw GBS participate for the first time in the Young People Taking the Lead (YPTTL) initiative supported by Scottish Government via Cashback Funding and operated via the Cashback consortium. This has been an exciting opportunity for young leaders in GBS and a variety of events, including communications training, DofE Leadership training, building youth networks and a 'GB and my CV' day which focused on what GB offers in respect of further education and employability skills. Around 140 young leaders have participated in these events, many attending more than one event. While outcomes can only be assessed fully in the longer term, early indicators suggest active participation by young leaders as a direct result of attendance at these events.

Following a challenging period in respect of the Static Groups for GBS the Executive is pleased to report that all groups met regularly throughout the session, running events, planning trainings, etc. It is hoped to continue to attract new members to these groups in the year ahead.

GBS has again benefited from being part of the Cashback for Communities Small Grants Consortium and the YPTTL programme. GBS and BB Scotland have always enjoyed a good working relationship but over the last year it has been agreed to work in partnership where appropriate to maximise resources and opportunities for both organisations. GBS continues to be part of the Four Uniformed Group (Scouts, Guides, BB and GB) and enjoys an excellent working relationship with DofE Scotland and Youthlink Scotland who provide guidance and practical support when required.

GBS has continued to receive funding from Scottish Government via the Strategic Partners Funding scheme and we wish to record our thanks to them for their continued support. During the period under review, responsibility for the monitoring arrangements for funding transferred to Education Scotland and thanks are expressed for their practical support and guidance. This funding has allowed GBS to develop to reach out to more young people, to deliver new programme material and to develop a new leadership training programme.

Tayview Lodges at Guay has again been a key item of business on the Executive agenda. In June 2014 it was agreed to commission an options appraisal to look at how the site might be managed in the future. The Executive considered the findings of the report which indicated that the Lodges would never be viable while in the ownership of GBS and that this is not the core business of the organisation. After careful consideration it was agreed that Tayview Lodges be marketed for sale, recognising that various planning restrictions would require to be lifted to allow this. This decision was communicated to the membership at the AGM on 13 September 2015. The process to remove planning restrictions has been slow but is now underway and a decision is expected by September 2015. Assuming this is successful, it is the intention of the Executive to market Tayview Lodges for sale immediately thereafter as while bookings have increased slightly there has been a further significant operational deficit.

A fuller report on activities throughout the period is contained in the Annual Report to members, copies of which may be obtained from GB HQ after the Annual Meeting on 19 September 2015.



## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **Financial Review**

GBS has incurred a deficit overall of, £44,101. After adjustment for unrealised gains on investments this figure reduces to a deficit of £29,285. Until we have successfully disposed of Tayview Lodges, it is likely that GBS will continue to incur deficits, but this should not be allowed to mask some other long term trends such as diminishing income from membership fees, and other costs increasing by amounts in excess of the prevailing rate of inflation.

We have reported previously on discussions with HMRC over the issue of VAT recalculations. This has been a laborious and slow process but was completed during the year. Since the year end HMRC have confirmed the final liability will be £17,440 which has been included in the accounts as a creditor.

#### **Reserves Policy**

The Executive has determined that whenever possible uncommitted un-invested 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 2015 unrestricted reserves amounted to £876,265 (2014: £887,666) less funds tied up in fixed assets of £275,668 gives general funds of £600,597 (2014: £595,326). 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 National Treasurer 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 identified.

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

Plans for the coming year include:

- Launch of the new Leadership Training programme on 22 August 2015. Thereafter, additional elements for advanced training options will be developed with a view to delivery in 2016-17 session.
- Running a series of Roadshows looking at the Bible with a view to assisting leaders develop their spiritual awareness and build confidence in delivering key messages to young people. BB Scotland has been invited to join these events.
- Joint residential BB and GBS Executive in November 2015 to identify specific areas to work together, particularly in respect of joint events for young leaders, promotional activities, etc.

## **The Girls' Brigade in Scotland**

### **Annual Report of the Executive of the Girls' Brigade in Scotland For the year ended 31 March 2015**

#### **Plans for future periods cont'd**

- A Brigader Activity day is planned for 7 November 2015 at Soar Intu at Braehead using Cashback Funding to allow all 20 Divisions in Scotland to participate.
- A residential weekend for Commissioners is planned for early November 2015 and will provide an opportunity for strategic updates and further training initiatives.
- A new one day Forum event for Commissioners, DofE, Queen's Award and Training Coordinators will be held in Spring 2016. The aim is to improve communication of key messages by updating and sharing information to these key groups and to facilitate planning for the next session. In addition, each group will have specific sessions to tackle issues relating to their specific area of responsibility.
- Ongoing development of new programme material for Juniors, our members in the P4-7 age range, with a launch event on 21 May 2016.
- Executive residential weekend in October 2015 to facilitate strategic planning, training and equipping members as they undertake the role of trustees in GBS.
- A further Queen's Award residential weekend is planned for March 2016. Development and promotion of Queen's Award will continue at Divisional level with the aim of encouraging increased participation.
- We look forward to participating again in the Young People Taking the Lead initiative, supported by Scottish Government Cashback Funding and operated via the Cashback consortium. A variety of courses, including DofE Leadership, will be offered to young leaders throughout the year. It is hoped to launch a Youth Network for young leaders aged 16-25 during the 2016-17 session.

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

The trustees (who are also directors of The Girls' Brigade in Scotland for the purposes of company law) 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**

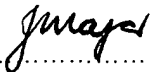
**Annual Report of the Executive of the Girls' Brigade in Scotland  
For the year ended 31 March 2015**

**Statement of trustees' responsibilities cont'd**

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.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:



.....  
Name: Jennifer Major  
National President

Date: 29<sup>th</sup> August 2015

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GIRL'S BRIGADE IN SCOTLAND**

I report on the accounts of the charity for the year ended 31 March 2015, which are set out on pages 11 to 22.

### **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 respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

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

*Wylie & Bisset LLP*

Jenny Simpson BSc (Hons) FCA DChA

**Wylie & Bisset LLP**

**Chartered Accountants**

168 Bath Street

Glasgow

G2 4TP

Date: 4 September 2015

**The Girls' Brigade in Scotland**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**(including Income and Expenditure Account)**

**For the year ended 31 March 2015**

	Note	Unrestricted Funds £	Restricted Funds £	2015 Total £	2014 Total £
<b>Incoming Resources</b>					
Incoming resources from voluntary funds					
Voluntary income	3	7,863	60,000	67,863	72,046
Activities for generating funds	4	41,011	-	41,011	28,168
Investment income	5	15,723	-	15,723	11,551
Incoming resources from charitable activities	6	<u>309,373</u>	<u>32,982</u>	<u>342,355</u>	<u>326,191</u>
<b>Total Incoming Resources</b>		<u>373,970</u>	<u>92,982</u>	<u>466,952</u>	<u>437,956</u>
<b>Resources expended</b>					
Costs of generating funds					
Fundraising trading; cost of goods sold and other costs	7	67,456	-	67,456	62,949
Investment management fees	8	5,771	-	5,771	5,758
Charitable activities	9	313,356	112,335	425,691	455,412
Governance costs	10	<u>12,135</u>	<u>-</u>	<u>12,135</u>	<u>9,854</u>
<b>Total Resources Expended</b>		<u>398,718</u>	<u>112,335</u>	<u>511,053</u>	<u>533,973</u>
<b>Net (expenditure) for the year</b>		(24,748)	(19,353)	(44,101)	(96,017)
<b>Transfers</b>		(1,469)	1,469	-	-
<b>Net (outgoing) resources before other recognised gains and losses</b>		(26,217)	(17,884)	(44,101)	(96,017)
<b>Other recognised gains and losses</b>					
Realised (loss)/gain on investments		(1,219)	-	(1,219)	2,345
Unrealised gain on investments	16	<u>16,035</u>	<u>-</u>	<u>16,035</u>	<u>18,604</u>
<b>Net movement in funds</b>		(11,401)	(17,884)	(29,285)	(75,068)
<b>Reconciliation of Funds</b>					
Total funds brought forward	22,23	887,666	39,636	927,302	1,002,370
Total funds carried forward	22,23	<u>876,265</u>	<u>21,752</u>	<u>898,017</u>	<u>927,302</u>

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

**The Girls' Brigade in Scotland**

**BALANCE SHEET AS AT 31 March 2015**

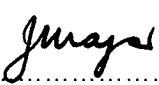
	Notes	£	2015 £	2014 £
<b>FIXED ASSETS</b>				
Tangible Assets	15		275,668	292,340
Investments	16		442,010	415,951
			<u>717,678</u>	<u>708,291</u>
<b>CURRENT ASSETS</b>				
Stock	17	55,716		63,103
Debtors	18	90,383		74,608
Cash at bank and in hand		<u>251,380</u>		<u>334,073</u>
		397,479		471,784
Creditors: amounts falling due within one year	19	<u>(217,140)</u>		<u>(236,773)</u>
<b>NET CURRENT ASSETS</b>			180,339	235,011
Provisions for liabilities and charges	21		-	(16,000)
<b>NET ASSETS</b>			<u>898,017</u>	<u>927,302</u>
Unrestricted Funds		343,397		345,326
Designated Funds	23	<u>532,868</u>		<u>542,340</u>
			876,265	887,666
Restricted Funds	22		21,752	39,636
<b>TOTAL FUNDS</b>			<u>898,017</u>	<u>927,302</u>


For the year ended 31 March 2015 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.

These Accounts have been prepared in accordance with provisions applicable to companies subject to the small companies regime of the Companies Act 2006.

Approved by the Trustees and signed on their behalf by:

  
 Name: Jennifer Major  
 National President

  
 Name: Alistair S Burrow  
 National Treasurer

Date: 29<sup>th</sup> August 2015

**Company No: SC332331**

## The Girls' Brigade in Scotland

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 March 2015

#### 1. Accounting Policies

##### a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are included at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

##### b) Fund accounting

- Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.
- Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### c) 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, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from charitable trading activities are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

## The Girls' Brigade in Scotland

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 March 2015

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

###### d) Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the external scrutiny fees and costs linked to the strategic management of the charity.
- All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

###### e) Tangible fixed assets and depreciation

Assets costing more than £1,000 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Furnishings	-	25% Reducing Balance
Computer Equipment	-	33% Straight Line
Motor vehicles	-	25% Straight Line
Guay Chalets	-	4% Straight Line

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

###### f) Investments

Investments are included at market value at the Balance Sheet date. The statement of financial activities includes the net gains and losses arising on revaluations and disposals during the year.

###### g) Stock

Stock is included at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

###### h) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown by way of a note to the Accounts.

###### i) Taxation

The company is a charity within the meaning of Section 506(1) of the Taxes Act 1988. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.



**The Girls' Brigade in Scotland**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 March 2015**

**2. Legal Status**

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

**3. Voluntary Income**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Donations	4,918	-	4,918	6,273
Scottish Government HQ Grant	-	60,000	60,000	63,833
AGM	<u>2,945</u>	<u>-</u>	<u>2,945</u>	<u>1,940</u>
	<u><u>7,863</u></u>	<u><u>60,000</u></u>	<u><u>67,863</u></u>	<u><u>72,046</u></u>

**4. Activities for Generating Funds**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Fundraising income	191	-	191	563
Rental income	<u>40,820</u>	<u>-</u>	<u>40,820</u>	<u>27,605</u>
	<u><u>41,011</u></u>	<u><u>-</u></u>	<u><u>41,011</u></u>	<u><u>28,168</u></u>

**5. Investment Income**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Dividends and interest on listed investments	<u>15,723</u>	<u>-</u>	<u>15,723</u>	<u>11,551</u>
	<u><u>15,723</u></u>	<u><u>-</u></u>	<u><u>15,723</u></u>	<u><u>11,551</u></u>

**6. Incoming Resources from Charitable Activities**

	Unrestricted £	Restricted £	2015 Total £	2014 Total £
Membership, support, training and development	<u>309,373</u>	<u>32,982</u>	<u>342,355</u>	<u>326,191</u>
	<u><u>309,373</u></u>	<u><u>32,982</u></u>	<u><u>342,355</u></u>	<u><u>326,191</u></u>

**7. Resources Expended – Costs of Generating Funds**

	Direct Costs £	Support Costs £	2015 Total £	2014 Total £
Rental Costs	<u>62,871</u>	<u>4,585</u>	<u>67,456</u>	<u>62,949</u>
	<u><u>62,871</u></u>	<u><u>4,585</u></u>	<u><u>67,456</u></u>	<u><u>62,949</u></u>

**8. Resources Expended – Investment Management Costs**

	Direct Costs £	Support Costs £	2015 Total £	2014 Total £
Investment management fees	<u>5,771</u>	<u>-</u>	<u>5,771</u>	<u>5,758</u>
	<u><u>5,771</u></u>	<u><u>-</u></u>	<u><u>5,771</u></u>	<u><u>5,758</u></u>

**The Girls' Brigade in Scotland**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 March 2015**

**9. Resources Expended- Charitable Activities**

	Direct Costs £	Support Costs £	2015 Total £	2014 Total £
Membership, support, training and development	370,490	55,201	425,691	455,412
	<u>370,490</u>	<u>55,201</u>	<u>425,691</u>	<u>455,412</u>

**10. Resources Expended – Governance Costs**

	Direct Costs £	Support Costs £	2015 Total £	2014 Total £
Audit fee				-
Independent examination fee	1,495	-	1,495	1,400
Meeting and travel costs	1,425	-	1,425	336
Staff costs	-	9,215	9,215	8,118
	<u>2,920</u>	<u>9,215</u>	<u>12,135</u>	<u>9,854</u>

**11. Support Costs – Breakdown by Activities**

	Rental	Charitable Activities	Governance	Basis of Allocation
Staff costs	4,585	55,201	9,215	Time spent
	<u>4,585</u>	<u>55,201</u>	<u>9,215</u>	

**12. Net Incoming Resources for the Year**

This is stated after charging:

	2015 £	2014 £
Depreciation	16,672	21,095
Impairment on fixed asset	-	65,417
Independent Examiners' Fees	<u>1,495</u>	<u>1,400</u>

## The Girls' Brigade in Scotland

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 March 2015

#### 13. Staff Costs and Numbers

Staff costs were as follows:

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Salaries and wages	154,095	151,838
Social security costs	11,910	11,830
Other pension costs	8,429	7,779
Total	<u>174,434</u>	<u>171,447</u>

No employee received emoluments of more than £60,000. (2014: None)

The average number of employees during the year, calculated on the basis of fulltime equivalents, was as follows:

	<b>2015</b>	<b>2014</b>
	<b>Number</b>	<b>Number</b>
National Officials (full-time)	1	1
Admin Staff (part-time and full-time)	5	5
Supplies Staff (part-time and full-time)	1	1
Centre Manager	1	1
Total	<u>8</u>	<u>8</u>

#### 14. Trustees' Remuneration and Related Party Transactions

No Trustees received any remuneration during the year (2014: None). Travel expenses totalling £1,425 (2014 - £336) were reimbursed to 6 Trustees in the year (2014 - 4).

The Trustees have taken out trustee indemnity insurance during the year. The annual premium is £1,045 (2014 - £1,045)

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2014 - Nil).

**The Girls' Brigade in Scotland**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 March 2015**

**15. Tangible Fixed Assets**

	Freehold land and Buildings £	Tayview Lodges at Guay £	Fixtures, Fittings And Equipment £	Total £
<b>Cost or valuation</b>				
At 1 April 2014	4,072	396,778	37,630	438,480
Additions	-	-	-	-
Disposals	-	-	(1,405)	(1,405)
At 31 March 2015	<u>4,072</u>	<u>396,778</u>	<u>36,225</u>	<u>437,075</u>
<b>Depreciation</b>				
At 1 April 2014	-	126,778	19,362	146,140
Charge for the year	-	11,739	4,933	16,672
Impairment charge	-	-	-	-
On disposals	-	-	(1,405)	(1,405)
At 31 March 2015	<u>-</u>	<u>138,517</u>	<u>22,890</u>	<u>161,407</u>
<b>Net book values</b>				
At 31 March 2015	<u>4,072</u>	<u>258,261</u>	<u>13,335</u>	<u>275,668</u>
At 31 March 2014	<u>4,072</u>	<u>270,000</u>	<u>18,268</u>	<u>292,340</u>
The net book value at 31 March 2015 represents fixed assets used for:				
	£	£	£	£
Direct charitable purposes	<u>4,072</u>	<u>258,261</u>	<u>13,335</u>	<u>275,668</u>

**The Girls' Brigade in Scotland**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 March 2015**

**16. Fixed Asset Investments**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Market value at 1 April 2014	415,951	168,697
Additions at cost	30,288	286,079
Disposals at opening book value	(20,264)	(57,429)
Net unrealised investment gains / (losses)	16,035	18,604
	<u>442,010</u>	<u>415,951</u>
Market value at 31 March 2015	<u>442,010</u>	<u>415,951</u>
Historical cost at 31 March 2015	<u>360,752</u>	<u>355,692</u>

	<b>£</b>
Investments held at 31 March 2015 which are over 5% of portfolio by value are:	
Johnson Matthey	22,618
UK Govt GILT 2.5%	26,112
UK Govt GILT 4.125%	34,404
M&G Investment Management	24,119
Astrazeneca	23,133

**17. Stocks**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Goods for sale	55,716	63,103
	<u>55,716</u>	<u>63,103</u>

**18. Debtors**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade debtors	7,533	6,670
Other Debtors	82,850	67,938
	<u>90,383</u>	<u>74,608</u>

**19. Creditors: Amounts falling due within one year**

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
Trade creditors	3,971	54,365
Other taxes and social security costs	18,646	4,487
Other creditors	35,136	20,838
Deferred income (Note 20)	159,387	157,083
	<u>217,140</u>	<u>236,773</u>

## The Girls' Brigade in Scotland

### NOTES TO THE ACCOUNTS

#### FOR THE YEAR ENDED 31 March 2015

#### 20. Deferred Income

	2015 £	2014 £
Balance at 1 April 2014	157,083	148,420
Amount released to incoming resources	(157,083)	(148,420)
Amount deferred in the year	159,387	157,083
	<u>159,387</u>	<u>157,083</u>
Balance at 31 March 2015	<u>159,387</u>	<u>157,083</u>

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

#### 21. Provisions for liabilities and charges

	2015 £	2014 £
Provision for VAT liability	-	16,000
	<u>-</u>	<u>16,000</u>

A provision was made for a historic VAT liability, which resulted from the over-claim of VAT in prior years. Since the year end a liability has been agreed with HMRC of £17,440 and has been included within creditors at the year end.

#### 22. Restricted Funds

	Balance at 1 April 2014 £	Movement in funds			Balance at 31 March 2015 £
		Incoming resources £	Expenditure (gains)/losses £	Transfers £	
Somerville Award	5,822	-	-	-	5,822
Middleton Award	7,896	-	-	-	7,896
Youthlink Scotland Fund	-	6,465	5,238	-	1,227
Companies in Abeyance	2,847	214	-	-	3,061
YSCF – National Fund	9,942	-	10,261	319	-
YSCF – Small Grants Fund	250	14,478	14,819	91	-
Scottish Government	12,879	60,000	73,938	1,059	-
Young People Taking the Lead	-	11,825	8,079	-	3,746
	<u>39,636</u>	<u>92,982</u>	<u>112,335</u>	<u>1,469</u>	<u>21,752</u>

##### Somerville Award

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

##### Middleton Award

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

##### Youthlink Scotland

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

## The Girls' Brigade in Scotland

### NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 March 2015

#### 22. Restricted Funds (continued)

##### Companies in Abeyance

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

##### Youth Scotland Cashback Grant Fund

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

##### Scottish Government

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

##### Young People Taking the Lead

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

#### 23. Unrestricted Funds

	Balance at 1 April 2014 £	Movement in funds			Balance at 31 March 2015 £
		Incoming resources £	Expenditure (gains)/losses £	Transfers £	
<b>Designated Funds</b>					
Development Fund	250,000	-	-	-	250,000
Fixed assets	292,340	-	16,672	-	275,668
Programme Development	-	7,200	-	-	7,200
	<u>542,340</u>	<u>7,200</u>	<u>16,672</u>	<u>-</u>	<u>532,868</u>
<b>General Funds</b>	345,326	366,770	367,230	(1,469)	343,397
	<u>887,666</u>	<u>373,970</u>	<u>383,902</u>	<u>(1,469)</u>	<u>876,265</u>

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

The development fund represents monies set aside for future developments.

A new designated fund has been set up for Programme Development during 2015/16.

Transfers represent overspend on restricted funds covered by general funds.

**The Girls' Brigade in Scotland**

**NOTES TO THE ACCOUNTS**

**FOR THE YEAR ENDED 31 March 2015**

**24. Analysis of Net Assets between Funds**

	<b>Tangible Fixed Assets £</b>	<b>Investments £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
<b>Restricted funds</b>	-	-	21,752	21,752
<b>Unrestricted funds</b>	275,668	442,010	158,587	876,265
<b>Total funds</b>	<u>275,668</u>	<u>442,010</u>	<u>180,339</u>	<u>898,017</u>

**25. Commitments**

**Lease Commitments – operating leases**

	<b>2015</b>		<b>2014</b>	
	<b>Land &amp; Buildings £</b>	<b>Other Leases £</b>	<b>Land &amp; Buildings £</b>	<b>Other Leases £</b>
Less than 1 year	12,000	6,833	12,000	6,750
2-5 Years	9,000	6,911	21,000	8,996

**26. Control**

The charity is controlled by its Directors, the Trustees.