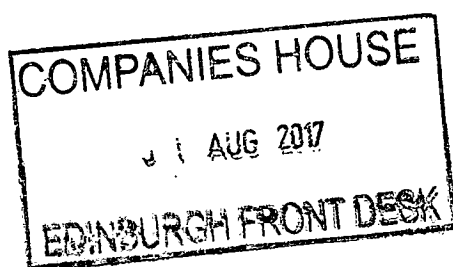


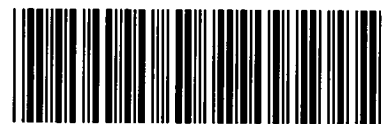
CHARITY NO: SC010980

COMPANY NO: SC332331

**THE GIRLS' BRIGADE IN SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2017**



THURSDAY



S6E07SA1
SCT 31/08/2017 #190
COMPANIES HOUSE

THE GIRLS' BRIGADE IN SCOTLAND
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017

	PAGE
Reference and Administrative information	1 - 2
Report of the Trustees	3– 11
Independent Examiner's Report	12
Statement of Financial Activities	13
Balance Sheet	14
Notes to the Financial Statements	15 - 26

THE GIRLS' BRIGADE IN SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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:

Jennifer Major, President	
Gillian Agnew, Vice President	
Margaret Cooper, Vice President	
Alistair S Burrow, Treasurer	
Barbara Ann Sweetin, Chaplain	(Demitted office: 10 September 2016)
Michelle MacPherson	(Demitted office: 10 September 2016)
Laura Baigrie	
Fiona Robertson	(Demitted office: 10 September 2016)
Emma McNally	
Audrey Tweedie	
June McIntosh	(Appointed: 10 September 2016)
Gemma Dearie	(Appointed: 10 September 2016)
Rt Rev Dr Angus Morrison, Chaplain	(Appointed: 10 September 2016)
Kimberley Brown, Youth Representative	(Demitted office: 10 September 2016)
Kirsty Craig, Youth Representative	(Appointed: 10 September 2016)

Co-opted Members

Alexis Findlay	(Appointed: 10 September 2016)
----------------	--------------------------------

Secretary: M Caroline Goodfellow, Chief Executive.

Auditors: 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

Insurers: 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 2017

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 2017

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 2017.

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

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

Governing Document

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

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

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

Structure, Governance and Management

The directors are both charity trustees and company directors. The directors include those designated as office bearers and all are elected by the Members of GBS in accordance with provisions set out in the Articles of Association. This requires nominations to be made in writing and in the event of there being more than one nomination for the relevant post, regulations made by GBS provide for the election of directors to be conducted by postal ballot of companies. Directors who hold the role of President, Vice President, and Treasurer are eligible for nomination for a maximum of two three year terms. The National Chaplain is elected for a term of three years and is not eligible for a further term. All other directors are elected for a three year term and are not eligible for re-election to the executive for a further two year period unless they are elected as office bearers or co-opted for a specific purpose.

Jennifer Major, President, and Margaret Cooper, Vice-President come to the end of their first three year term of office at the 2017 Annual General Meeting. Both ladies have advised they wish to continue to serve for a further three years, as outlined in the Constitution, and the membership has been advised of this. In accordance with the Constitution, Alistair Burrow, Treasurer, will demit office on 9 September 2017 having served a six year term. His successor has not yet been appointed and will be ratified at a later date. Laura Baigrie has served for three years as an elected member and will demit office at the Annual General Meeting to be held on 9 September 2017. Alexis Findlay was co-opted for one year to fill the place left by Fiona Robertson who resigned at the end of her second year of service and was due to step down on 9 September 2017.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Nominations were sought and received for two posts as elected members. Two nominations were received in respect of Fiona Macfarlane and Alexis Findlay who will take up their posts as elected members after the AGM on 9 September 2017. Having served for one year as a Youth Representative, Kirsty Craig will step down at the AGM on 9 September 2017. Nominations for two Youth Representatives to serve for one year in the first instance have been sought. These posts have not been confirmed at this time but will be ratified at a meeting of the Executive on 26 August 2017 and the successful candidates will take up office after the AGM on 9 September 2017.

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

Additional directors, whether members of GBS or otherwise, up to a maximum of three, may be co-opted for a maximum of two years on an annual basis by the Executive. At present there are no co-opted members.

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 will undergo a separate induction process at a later stage. The Chief Executive provides updates on legislative and regulatory changes via regular reports to the Executive as well as providing updates and recommendations on good practice, particularly in areas of safeguarding, insurance and risk management. Similarly, regular updates are provided in respect of developments and issues arising in the sector.

The Executive's Responsibilities

The Executive is charged with the management and supervision of all aspects of the work of GBS. During the period under review the focus has again 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 marketing and recruitment campaign for the organisation to address the issue of falling membership; development of new programme material for Explorers and the ongoing development and delivery of further stages of the Leadership Training programme. The Succession Planning Policy has proved difficult for many and has dominated Executive meetings as we work through the various issues which have arisen. Again, Guay and Tayview remained a key item of business until the sale was successfully completed on 3 March 2017.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

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

The Executive's responsibilities include:

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

Chief Executive

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

Objectives and Activities

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

Achievements and Performance

GBS is a Christian based, inter-denominational organisation, operating throughout Scotland for 124 years. Membership is open to girls/young women across the social and economic spectrum; from all faiths or none and from a wide variety of cultural backgrounds. It is our policy, wherever possible, to include those who are challenged by physical or mental disability. The key objects of GBS are as outlined in the Constitution:

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

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017.

Achievements and Performance (Cont'd)

To assist in delivering these objectives, GBS has a small professional staff team who deliver support to around 1500 adult volunteer leaders in respect of training, programmes, materials, activities/events so that they may support around 6600 girls/young women from P1-S6 in delivering the above objectives. In addition, the activities and training offered to membership is based on the Curriculum for Excellence and GIRFEC with the aim of encouraging our members to be successful learners, confident individuals, effective contributors and responsible citizens.

GBS is an Operating Authority for The Duke of Edinburgh Award (DofE) and we are pleased to report that numbers engaging in this programme are being maintained. DofE complements the award programme offered by GBS but it also provides additional areas for personal achievement and challenge, particularly in relation to the expedition section. The new GBS Guidelines for DofE were launched in February 2017 at a one day conference with over 60 leaders attending what was a very successful day. Good practice, raising the standard of DofE delivery and maximising the DofE experience for members were the key objectives of the day. The Executive and Staff Team participated in the DofE Diamond Challenge throughout 2016 as did a number of companies which has resulted in GBS having just over £3000 to use for DofE training purposes. The first beneficiaries of this will be 30 GBS leaders who will take part in the new Expedition Skills Training course in August 2017.

Development of the new programme material for Explorers (P1-3) commenced in August 2016 with 12 Pilot Groups involved in testing and reviewing new material which is being developed in conjunction with Catch the Light consultancy. The location of Pilot Groups has been varied, as usual, but it has been good to be able to include 1st Stornoway and 1st Rothesay on this occasion. The feedback from Pilot Group visits has proved useful in streamlining the themes and topics which will form the final programme. Work continues to prepare for launch of the new material on 19 May 2018 where it is anticipated over 150 leaders will participate.

New marketing/recruitment material has been developed throughout the period under review and is part of a 3 – 5 year campaign to recruit new members and raise the profile of GBS. Under the slogan 'Girls' Brigade Scotland – the Place to Bee' a complete range of posters, die-cut cards, promotional items, etc. have been developed. A GB Bee Toolkit box has been sent to every company and division along with details on how to utilise the resources to maximise opportunities for recruitment. Further materials will be available from GB HQ, free of charge. In tandem, a new personalised company or division logo has been designed for companies to use on websites, social media and company literature. This is all part of building the corporate image of GBS across Scotland. Further stages of the marketing campaign will be developed in the year ahead to further enhance this campaign. Companies have also been given the challenge to raise girl membership by 5% during the 2017-18 session and if this is achieved membership fees will not rise for session 2018-19.

The Leadership Training programme for those aged 16+, launched in late 2015, continues to bed in and the feedback from Trainees at Induction level courses continues to be very positive. The Leadership Training Review Group (LTRG) continues to support the work of the Training Team and Tutors with further support days planned for late 2017.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Achievements and Performance (Cont'd)

The material for the Gold Level Residential Training was prepared throughout the session and 21 Trainees attended the first training course of this type in June 2017. Again, evaluation on site and post course has proved to be positive. The LTRG continue to work on developing the Platinum Level which is due to be phased in during the second half of 2018. This is later than originally planned but due to other commitments it has not been possible to implement this sooner.

During the period under review, a team of 5 young leaders and a mentor has been selected to attend The Gathering 2017 in Ghana to represent GBS. This event is a four yearly gathering of young GB leaders from around the world. The 2017 Gathering will focus on advocacy, community, spirituality, service and personal development. There have been a number of team building activities and meetings to help prepare the team for their trip in August 2017.

The website, launched in March 2016, has already been refreshed and updated as part of the Executive's commitment to a strong on-line presence. The GBS social media platforms, particularly Facebook and Twitter, continue to be developed and Instagram has now been added to the overall social media platform. The number of companies and divisions using social media continues to rise and guidance continues to be supplied to assist users to maximise opportunities and use these mediums effectively.

It was noted in the 2015 accounts that it was planned to appoint a Development Officer in April 2017 and that this would be funded via the Scottish Government's CYPFEIF. After careful consideration of the needs of GBS, the Executive agreed a slightly different plan and appointed a Development Consultant who will work part time on specific areas of development. The person appointed was Ian McDonald, Catch the Light, who already knows the organisation well and has many years of experience in this area. Ian took up post on 1 April 2017 for one year in the first instance.

Another key area of work for the Executive and Staff Team has been planning on how GBS will mark its 125th anniversary in 2018. Events have been planned for girls on a section basis and an afternoon tea for 400 adults is scheduled for June 2018. Presentation Evening will be held on the same day as the afternoon tea and will take the format of a dinner with additional guests from external agencies. A celebration praise service is planned for August 2018. Various other initiatives are also being planned and all those in membership in 2018 will receive a small commemorative gift to mark the occasion. Various items of GB 125 merchandise have been commissioned for sale during the anniversary year.

During another busy year, GBS has also implemented the plans for the future as noted in the 2016 accounts:

- An Executive residential weekend was held in October 2016 to facilitate strategic planning, training and equipping members as they undertake the role of trustees in GBS. As always, this was a useful weekend of team building and fellowship.
- A review of the Brigader Programme material was undertaken using electronic evaluation. Overall, respondents were positive about the new material while providing good ideas for future topics to be developed and included in this resource.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Achievements and Performance (Cont'd)

- The second of the 'GB and my CV' days, funded by YPTTL, was held in August 2016 to film mock interviews, review material for inclusion on an on-line resource, etc. The final stage of this has been delayed due to other commitments of those involved but it is hoped that this will be complete and ready for use in late 2018.
- A one day Forum for Commissioners was held in December 2016 and focussed on the issues of Succession Planning.
- Nineteen young leaders attended the Queen's Award Residential course in March 2017. The weekend scored highly in the electronic evaluation which followed the weekend. These young women, coupled with DofE Gold Award and other award recipients attended Presentation Evening in May 2017 to receive their awards in front of family and friends
- An electronic survey of young leaders aged 16-25 was undertaken in November 2016. Feedback was shared with Executive and Commissioners. The feedback demonstrated how young women value the safe space which GB provides and their desire to be more involved in running their companies and divisions. The information gained from the respondents is being used to plan a Young Leaders Network conference in 2018 with the objective of establishing a national network from 2019 onwards.
- GBS again participated in the Cashback consortium throughout the period under review. Many Companies benefited from support via the Small Grants Scheme. Again, participation in Young People Taking the Lead activities was not as good as originally hoped for although the GB and my CV day along with Queen's Award Residential benefited from this funding. Difficulties with volunteer and staff capacity also made it difficult to facilitate further YPTTL activities. As noted in last year's report, GBS has withdrawn from Phase 4 of Cashback for Communities as the Executive took the view that GBS did not meet the criteria.

Again, the main challenge facing GBS is a membership which continues to decline although the drop is slightly less than in the previous year at 5.95%. A number of companies have closed or merged throughout the year but it is hoped that the appointment of a Development Consultant will help address this issue along with the new marketing campaign. The introduction of the new Succession planning policy caused hurt and concern for a number of leaders, companies and divisions while being welcomed by others. It was not the intention of the Executive to cause hurt or concern to individuals but it has apologised that this has been the outcome for many. To address this, the Executive has worked with those affected to further clarify the rationale for the policy while stressing that the policy will not be rigorously enforced. On a positive note, a number of churches and companies have embraced the policy, resulting in new staff appointments and clear plans for future succession.

Tayview Lodges and Guay continued to be a regular issue for discussion around the Executive table throughout the period. The uncertainties about the A9 duelling project mentioned in last year's report continued which resulted in a number of prospective purchasers failing to make an offer for the site. It was with relief that an offer was made and accepted with the sale being completed on 3 March 2017. The sale was made on the basis of Tayview Lodges being a going concern and the part-time Centre Manager, Joanne Boyne, transferred to the new owner under a TUPE agreement. Subsequently, Mrs Boyne was made redundant by the new owner. The Executive wishes to record thanks to Mrs Boyne for her service since 2011.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Achievements and Performance (Cont'd)

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

The period under review has seen GBS receive the first year of funding under the new Scottish Government Children, Young People and Families Early Intervention Fund (CYPFEIF). This funding has supported staff and core costs related to the development of the new Explorer programme material, ongoing development of the Leadership Training Programme and other initiatives, including developing a young leaders' network. The Executive wishes to express their thanks to Scottish Government for the continued investment in the work of GBS.

For further information, a copy of the Annual Report will be available via the GBS website www.girls-brigade-scotland.org.uk after the Annual Meeting on 9 September 2017.

Financial Review

GBS has incurred an operating deficit of £5,506 in the year. However, after adjustment for a net gain on both realised and unrealised investment of £47,999 in the year, the net movement in funds was a surplus of £42,493. Tayview Lodges were sold as a going concern on 3rd March 2017 with an overall gain on disposal of the lodges of £14,603.

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 2017 unrestricted reserves amounted to £861,172 (2016 - £811,417) and the free cash at bank was sufficient to meet the Executive target for reserves.

Investment Policy & Performance

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

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.

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Plans for future periods

Plans for the coming year include:

- Executive residential weekend in October 2017 will provide time for strategic development, reflection on achievements to date, future planning and governance training.
- Development of Edinburgh and Borders Divisions in respect of strengthening existing companies and establishing new companies via a tailored campaign. The Development Consultant will take the lead on this. He will also focus on specific development issues on a targeted basis.
- The new Explorer Programme material will be completed and launched in May 2018.
- Queen's Award Residential weekend will be held in March 2018 and a celebratory GB 125 Presentation Evening will be held in June 2018.
- Commissioners will meet in November for a one day Forum.
- Planning for a Young Leaders Network conference day will continue with the event being held in 2018.
- Induction Training days will continue as scheduled on the basis of 4 per year. Gold Level Residential training will be offered in June 2018. Specific training days will be held for Tutors and Training Team members.
- The International Council of Girls' Brigade (ICGB) will be held in Zambia in July 2018. The GB Scotland team will comprise 2 delegates and 3 supporters who will be involved in team building activities prior to the meeting.
- A variety of events and activities will mark the 125th anniversary of Girls' Brigade throughout 2018, as outlined previously.

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

THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2017

Statement of trustees' responsibilities (Cont'd)

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the 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 (effective 1 January 2015)) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

Name: Jennifer Major



Date: 26/8/17

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GIRLS' BRIGADE IN SCOTLAND FOR THE YEAR ENDED 31 MARCH 2017

I report on the accounts of the charity for the year ended 31 March 2017, which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

have not been met, or

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

Jenny Simpson

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

Date: *30 August 2017*

THE GIRLS' BRIGADE IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2017

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2017	Restricted Funds 2017	Total Funds 2017	Unrestricted Funds 2016	Restricted Funds 2016	Total Funds 2016
Income and endowments from:							
Donations and legacies	4	3,257	60,000	63,257	2,515	60,000	62,515
Charitable activities	5	297,190	20,964	318,154	283,003	33,811	316,814
Other trading activities	6	39,515	-	39,515	53,906	-	53,906
Investments	7	16,582	-	16,582	16,310	-	16,310
Other income	8	14,603	-	14,603	-	-	-
Total Income		371,147	80,964	452,111	355,734	93,811	449,545
Expenditure on:							
Raising funds							
Other trading activities	9	57,636	-	57,636	62,475	-	62,475
Investment & management	10	5,653	-	5,653	5,693	-	5,693
Charitable activities	12	306,102	88,226	394,328	316,627	85,134	401,761
Total Expenditure		369,391	88,226	457,617	384,795	85,134	469,929
Net income/(expenditure) and net movement in funds before gains and losses on investments		1,756	(7,262)	(5,506)	(29,061)	8,677	(20,384)
Net gains/(losses) on investments							
Net income/(expenditure)		47,999	-	47,999	(29,586)	-	(29,586)
Transfers between funds		49,755	(7,262)	42,493	(58,647)	8,677	(49,970)
Net movement in funds		-	-	-	368	(368)	-
Funds reconciliation		49,755	(7,262)	42,493	(58,279)	8,309	(49,970)
Total funds brought forward		811,417	30,061	841,478	869,696	21,752	891,448
Total Funds carried forward	22	861,172	22,799	883,971	811,417	30,061	841,478

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 2017

	Note	Total Funds 2017 £	Total Funds 2016 £
Fixed assets:			
Tangible assets	16	4,720	260,019
Investments	17	449,951	400,364
Total Fixed Assets		454,671	660,383
Current assets:			
Stocks	18	52,739	44,243
Debtors	19	63,255	89,383
Cash at bank and in hand		509,532	253,501
Total Current Assets		625,526	387,127
Liabilities:			
Creditors falling due within one year	20	196,226	206,032
Net Current assets		429,300	181,095
Net assets		883,971	841,478
The funds of the charity:			
Restricted income funds	22	22,799	30,061
Unrestricted funds	22	861,172	811,417
Total charity funds		883,971	841,478

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 2017 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:

26/8/17

J Major

Name:

Alistair S Burrow

Alistair S Burrow

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

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

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). No cash flow has been prepared as permitted in line with exemptions available under the FRS 102 SORP.

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

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

(b) 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 22.

(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 2017

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 21).

(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 11.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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:

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

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

(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 2017

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) Pensions

During the year the charity made payments in respect of pension contributions at a rate of 6% until 30 June 2016 and then 7% from 1st July 2016 to the People's Pension Fund.

(n) 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.

(o) 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.

(p) 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.

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 (2016: £nil).

Travel expenses of £2,330 (2016: £1,888) were paid to 12 (2016: 14) trustees in the year. There was also trustee indemnity insurance covering all of the trustees of £1,085 (2016: £1,080). Expenses paid on behalf of trustees totalled £2,834 (2016: £4,225) comprising £208 for European fellowship, £910 for Accommodation and £1,716 other costs.

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2016: none). No expenses were waived by trustees during the year (2016: none).

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

4. Income from donations and legacies

	2017 £	2016 £
Donations	3,257	2,515
Scottish Government HQ Grant	60,000	60,000
	<u>63,257</u>	<u>62,515</u>

5. Income from charitable activities

	2017 £	2016 £
Memberships, support, training & development	315,779	314,313
AGM	2,375	2,501
	<u>318,154</u>	<u>316,814</u>

6. Income from other trading activities

	2017 £	2016 £
Rental income	39,436	53,861
Fundraising income	79	45
	<u>39,515</u>	<u>53,906</u>

7. Investment income

	2017 £	2016 £
Dividends and interest on listed investments	16,582	16,310
	<u>16,582</u>	<u>16,310</u>

8. Other income

	2017 £	2016 £
Gain on disposal of fixed assets	14,603	-
	<u>14,603</u>	<u>-</u>

9. Raising funds – expenditure on other trading activities

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Trading activities	52,460	5,176	57,636	62,475
	<u>52,460</u>	<u>5,176</u>	<u>57,636</u>	<u>62,475</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

10. Raising funds - Investment management costs

	Direct Costs £	Support Costs £	Total 2017 £	Total 2016 £
Investment management fees	5,653	-	5,653	5,693
	<u>5,653</u>	<u>-</u>	<u>5,653</u>	<u>5,693</u>

11. Allocation of governance and support costs

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

Cost type	Total allocated £	Governance related £	Other support costs £	Basis of apportionment
Staff costs	65,174	8,712	56,462	Staff time
Total	<u>65,174</u>	<u>8,712</u>	<u>56,462</u>	

Governance costs:

	2017 £	2016 £
Independent examiners remuneration	2,434	1,550
Support costs (see above)	8,712	8,823
	<u>11,146</u>	<u>10,373</u>

Allocation of governance and other support costs:

	Support costs	Governance	2017 £	2016 £
Membership, support, training & development	52,139	10,293	62,432	62,210
Trading activities	4,323	853	5,176	5,122
Total allocated	<u>56,462</u>	<u>11,146</u>	<u>67,608</u>	<u>67,332</u>

12. Analysis of expenditure on charitable activities

	2017 Total £	2016 Total £
Staff costs	99,079	104,501
Rent, rates & property costs	27,978	35,809
Postage, stationery, printing & advertising	24,988	28,912
Purchases/cost of sales	43,709	44,464
Equipment, depreciation & repairs	11,285	17,425
Consultancy costs, conferences & exhibitions	29,466	10,100
Other expenses	95,391	98,340
Governance costs (note 11)	10,293	9,584
Support costs (note 11)	52,139	52,626
	<u>394,328</u>	<u>401,761</u>

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

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

	2017 £	2016 £
Salaries and wages	158,816	159,819
Social security costs	10,113	12,633
Employer contributions to defined contribution pension schemes	11,822	8,984
Total staff costs	<u>180,751</u>	<u>181,436</u>
Key Management Personnel Remuneration	<u>111,530</u>	<u>107,668</u>

The charity made payments of £11,822 (2016: £8,984) to the pension provider during the year in respect of pension contributions.

No employees had employee benefits in excess of £60,000 (2016: Nil).

	2017 No.	2016 No.
Average number of employees, analysed by function:		
National Officials (full-time)	1	1
Administration Staff (part & full time)	5	5
Supplies Staff (part & full time)	1	1
Tayview Centre Manager (formerly Warden)	-	1
	<u>7</u>	<u>8</u>

14. Net income/(expenditure) for the year

	2017 £	2016 £
This is stated after charging:		
Depreciation	13,564	15,649
Independent Examiners' Fees	<u>2,434</u>	<u>1,550</u>

15. Government Grants

Income from government grants comprises:

Scottish Government - £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: £9,629 was received in the year and along with a brought forward balance of £6,974, a total of £2,744 was carried forward as a restricted fund at the year end. Funding is to be used to encourage and facilitate young leaders to develop new skills for present and future leadership. This is administered by a consortium of 4 uniformed youth organisations and Youth Scotland, who act as the administrators and bankers. Each member of the consortium submits an application for funding which is peer assessed. There is an extensive programme of reporting for YPTTL which feeds back to Scottish Government.

Youth Scotland Cashback for Communities: £10,875 is derived from Cashback for Communities and is applied for by the National HQ on behalf of and distributed to Girls' Brigade Companies. The administration of the grant is done by National HQ. A balance of £959 was carried forward as a restricted fund.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

16. Tangible Fixed Assets

	Freehold land & buildings £	Tayview Lodges £	Furniture Fixtures & Equipment £	Total £
Cost or valuation				
At 1 April 2016	4,072	396,778	36,225	437,075
Additions	-	-	-	-
Disposals	-	(396,778)	(27,069)	(423,847)
At 31 March 2017	4,072	-	9,156	13,228
Depreciation				
At 1 April 2016	-	150,257	26,799	177,056
Charge for the year	-	11,206	2,358	13,564
Eliminated on disposals	-	(161,463)	(20,649)	(182,112)
At 31 March 2017	-	-	8,508	8,508
Netbook Value				
At 31 March 2017	4,072	-	648	4,720
At 31 March 2016	4,072	246,521	9,426	260,019

17. Fixed Asset Investments

Movement in fixed asset listed investments	2017 £	2016 £
Market value brought forward at 1 April 2016	400,364	442,011
Add: additions to investments at cost	69,702	119,518
Disposals at carrying value	(63,460)	(137,016)
Add net gain on revaluation	43,345	(24,149)
Market value as at 31 March 2017	449,951	400,364
Historic cost as at 31 March 2017	365,983	350,336
Investments at fair value Comprised:	2017 £	2016 £
Equities	449,951	400,364
Total	449,951	400,364

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 GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

17. Fixed Asset Investments (cont)

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.

18. Stock

	2017 £	2016 £
Goods for resale	52,739	44,243
	<u>52,739</u>	<u>44,243</u>

19. Debtors

	2017 £	2016 £
Trade debtors	611	6,935
Prepayments and accrued income	62,644	82,448
	<u>63,255</u>	<u>89,383</u>

20. Creditors: amounts falling due within one year

	2017 £	2016 £
Trade creditors	21,144	3,279
Other creditors and accruals	25,656	34,391
Deferred income (Note 21)	144,294	165,947
Taxation and social security costs	5,132	2,415
	<u>196,226</u>	<u>206,032</u>

21. Deferred income

	2017 £	2016 £
Balance as at 1 April 2016	165,947	159,388
Amount released to income earned from charitable activities	(165,947)	(159,388)
Amount deferred in year	144,294	165,947
Balance as at 31 March 2017	<u>144,294</u>	<u>165,947</u>

Deferred income comprises membership fee income received in advance.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

22. Analysis of charitable funds

Analysis of Fund movements 2016	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
Unrestricted funds						
Development Fund	250,000	-	-	-	-	250,000
Fixed assets	275,668	-	15,649	-	-	260,019
Programme development	7,200	440	-	-	-	7,640
Total designated funds	532,868	440	15,649	-	-	517,659
General funds	336,828	355,294	369,146	368	(29,586)	293,758
Total unrestricted funds	869,696	355,734	384,795	368	(29,586)	811,417
Restricted fund						
Somerville Award	5,822	-	-	-	-	5,822
Middleton Award	7,896	-	-	-	-	7,896
Youthlink Scotland	1,227	4,068	5,427	132	-	-
Companies in Abeyance	3,061	2,357	-	(500)	-	4,918
Youth Scotland Cashback	-	11,304	11,011	-	-	293
Scottish Government – Strategic Partnership	-	60,000	55,842	-	-	4,158
Young People Taking the Lead	3,746	16,082	12,854	-	-	6,974
Total restricted funds	21,752	93,811	85,134	(368)	-	30,061
TOTAL FUNDS	891,448	449,545	469,929	-	(29,586)	841,478

Analysis of Fund movements 2017	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
Unrestricted funds						
Development Fund	250,000	-	-	-	-	250,000
Fixed assets	260,019	14,603	13,564	(256,338)	-	4,720
Programme development	7,640	3,010	24,010	13,360	-	-
Total designated funds	517,659	17,613	37,574	(242,978)	-	254,720
General funds	293,758	353,534	331,817	242,978	47,999	606,452
Total unrestricted funds	811,417	371,147	369,391	-	47,999	861,172
Restricted fund						
Somerville Award	5,822	-	-	-	-	5,822
Middleton Award	7,896	-	-	-	-	7,896
Companies in Abeyance	4,918	460	-	-	-	5,378
Youth Scotland Cashback	293	10,875	10,209	-	-	959
Scottish Government – Strategic Partnership	4,158	-	4,158	-	-	-
Young People Taking the Lead	6,974	9,629	13,859	-	-	2,744
Scottish Government	-	60,000	60,000	-	-	-
Total restricted funds	30,061	80,964	88,226	-	-	22,799
TOTAL FUNDS	841,478	452,111	457,617	-	47,999	883,971

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

22. 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 tied up on the net book value of the fixed assets.

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

- b) Restricted funds comprise:

1. 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.

2. 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.

3. Youthlink Scotland – 2016 only

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

4. 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.

5. Youth Scotland Cashback Grant Fund

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

6. Scottish Government – Strategic Partnership

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

7. 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.

8. Scottish Government

Strategic grant funding for the support of children and young people.

THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2017

23. Net assets over funds

2016	Unrestricted Funds £	Restricted Funds £	Total 2016 £
Tangible assets	260,019	-	260,019
Investments	400,364	-	400,364
Stock	44,243	-	44,243
Trade & other debtors	89,383	-	89,383
Cash at bank	223,440	30,061	253,501
Current liabilities	(206,032)	-	(206,032)
	<u>811,417</u>	<u>30,061</u>	<u>841,478</u>

2017	Unrestricted Funds £	Restricted Funds £	Total 2017 £
Tangible assets	4,720	-	4,720
Investments	449,951	-	449,951
Stock	52,739	-	52,739
Trade & other debtors	63,255	-	63,255
Cash at bank	486,733	22,799	509,532
Current liabilities	(196,226)	-	(196,226)
	<u>861,172</u>	<u>22,799</u>	<u>883,971</u>

24. Lease Commitments – operating leases

	2017		2016	
	Land & Buildings £	Other Leases £	Land & Buildings £	Other Leases £
Less than 1 year	12,000	1,165	10,000	4,282
2-5 Years	21,000	2,686	-	591