

**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL**  
**COMPANY LIMITED BY GUARANTEE**  
**UNAUDITED FINANCIAL STATEMENTS**  
**31<sup>ST</sup> DECEMBER 2018**

**Charity Number 279811**

**Tony Jopson & Co Ltd**  
**Chartered Accountants**  
**246 Peverell Park Road**  
**Plymouth**  
**PL3 4QG**

# **THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE**

## **FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

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# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## TRUSTEES ANNUAL REPORT

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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<b>Registered Charity Name</b>	The Girls' Brigade International Council
<b>Charity Number</b>	279811
<b>Company Registration Number</b>	01460734
<b>Registered Office</b>	Cliff College Calver, Hope Valley. Derbyshire S32 3XG
<b>Trustees</b>	Mrs P P Penny, International President (from July 2018)  Mrs B McComb, International Treasurer (from July 2018)  Mrs A Omori, Africa Fellowship Mrs P I Tay, Asia Fellowship Mrs Q I Ferguson, Caribbean/America Fellowship Dr C. Rush, Europe Fellowship Mrs R Neale, Pacific Fellowship V Aitchison, International President (until July 2018) L Rogers, International Treasurer (Until July 2018)
<b>Independent examiner</b>	Mr Tony Jopson, BSc, FCA 246 Peverell Park Road Plymouth Devon PL3 4QG
<b>Bankers</b>	Barclays Bank plc Market Place Aylsham Norfolk NR11 6EW
<b>Solicitors</b>	Anthony Collins 134 Edmund Street Birmingham B3 2ES

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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The trustees present their report, which also represents the Directors' Report required by s417 of the Companies Act 2006, and the unaudited financial statements of the charity for the year ended 31<sup>st</sup> December 2018.

## **Reference and administrative details**

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the financial statement.

## **THE TRUSTEES**

The trustees, who are also directors for the purposes of company law, who served the charity during the period were as follows:

Mrs P P Penny, International President  
Mrs A Omori, Africa Fellowship  
Mrs P I Tay, Asia Fellowship  
Mrs Q I Ferguson, Caribbean/America Fellowship  
Dr C. Rush, Europe Fellowship  
Mrs R Neale, Pacific Fellowship  
Mrs B McComb, International Treasurer (from July 2018)  
V Aitchison (International President) until July 2018)  
L Rogers, International Treasurer (Until July 2018)

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Constitution and objects**

Girls' Brigade International is a charitable company limited by guarantee, incorporated on 12 November 1979.

The company is established and governed under its Articles of Association, which establishes the objects and powers of the charitable company.

The object ("the Object") for which the Charity is established is to promote, extend and maintain Christian belief and behaviour, primarily in girls. This is done through the formation and development of local company groups and other initiatives. The purpose of this work is to train members to follow the standard set by Jesus Christ and to provide positive Christian teaching regarding life issues facing them in their growing and adult lives.

### **Recruitment of trustees**

The International President is appointed at the General Meeting of the Girls' Brigade International Council and The President's Committee appoints the International Treasurer. Each Girls' Brigade International Fellowship appoints one trustee (International Vice-President) at their Fellowship Annual General Meeting.



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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## Risks

The charity has taken steps to mitigate its exposure to the risks, which have been identified by the trustees. They maintain a Risk register which is reviewed annually.

## Organizational structure

The business of the charity is managed by the President's Committee, which consists of the International President, 5 International Vice-Presidents (who each represent one of the 5 Girls' Brigade International Fellowships) and the International Treasurer. The members of the President's Committee are trustees of the charity. Each member of the President's Committee is entitled to vote at President's Committee meetings. Girls' Brigade International Fellowships represent The Girls' Brigade Governing Bodies of the countries within their geographical area (Africa, Asia, Caribbean/Americas, Europe, Pacific) who in turn represent the individual Girls' Brigade units. At full Girls' Brigade International Council meetings, each member country is entitled to vote.

## OBJECTIVES AND ACTIVITIES

### Objectives

These are twofold:

The support and encouragement of the individual Fellowships and their member countries in the outworking of the Charity's objects.

To help member countries to become a more mission orientated organisation, with a Vision Statement: 'Girls' lives transformed: God's world enriched'.

### Activities

In planning the activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit. The principal activities for the year were:

- The maintenance and provision of a communication base (known as International Headquarters) for Fellowships and member countries to link with.
- The meeting of the International President's Committee (IPC) - held in Lusaka, Zambia from July 16<sup>th</sup> – 20<sup>th</sup> 2018 to look at strategic issues of importance to GBI
- The planning and delivery of resources and support material for the use of our worldwide family as they engaged with our 2018 theme: 'FRUITFUL AND OVERFLOWING'
- A successful International Girls Brigade conference (ICGB 2018) held in Livingstone, Zambia from 21<sup>st</sup> – 27<sup>th</sup> July 2018, under the theme "Faithful and overflowing".
- The holding of the Annual General Meeting of the International Council (GBIC). Elections were held where the new International President, Mrs. Pasellah P. Penny was elected and inaugurated. The appointment of the new International Treasurer, Mrs. Betty McComb was ratified. Mrs. Ruth Chikasa was appointed International Vice Patron (Ambassadorial)

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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All of these activities benefit young people by supporting and developing the International Fellowships in their provision of Girls' Brigade mission work throughout the world.

## Grants

The President's Committee sets the conditions to be met, and the procedures to be followed, by those individuals or institutions wishing to apply for grants. The President's Committee awards grants after reviewing the applications.

The organization awards four types of grants, all of which fall under one generic grant fund heading, 'Give a Girl a Hope'. This was instituted by the Committee in 2013. The Committee apportions grants from funds raised for this International GB fund using the specific grant criteria, below.

- A grant to a maximum of £500.00 may be awarded each year to any Girls' Brigade member (from any country) who wishes to attend a training opportunity which will equip her more fully for service within The Girls' Brigade at a national or regional level.
- A grant to a maximum of £1,600 may be awarded each year to any Girls' Brigade Country or Fellowship who:
  - wishes to START a NEW project which will promote the work of the Girls' Brigade amongst girls and young women around the world.
  - OR
  - provide an experience/opportunity which will "give a girl a hope".
- Disaster Fund grants are also awarded in response to needs arising across the Worldwide GB Community in the event of a disaster.
- Discretionary awards from the fund may, at the discretion of the President's Committee, be used to support other GB initiatives and activity involving GB young women,

## Grants approved this year:

The grants awarded during the year were mainly those proposed in 2017 but deferred until 2018

## ACHIEVEMENTS AND PERFORMANCE

During this period work has focused on developing our strategic document for the period 2015-2018 and continuing to outwork the goals. We had a successful ICGB 2018 and came up with strategic themes for the future of GBI, which the IPC will discuss and lay out the road map for the period 2019 – 2022.

A new member, Mrs Aruk Omori (IVP for Africa), attended our International President's Committee this year, further time has been taken to establish relationships amongst the President's Committee, learning about one another's cultures, skills and experiences so we can best work together to further God's work through GB worldwide. In line with our vision to empower young women, Five Young women Under 35 years (one from each Fellowship), were invited to join the President's meeting for one day. We took time to listen to the young women and answer questions from them.



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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The President's Committee reviewed the personnel available to maintain both the administrative function and strategic movement of the organisation. Administrative tasks are adequately fulfilled through the services of our named administrator centred at our office base in Calver, Derbyshire, UK. However, the post of Executive Director is vacant, partly due to restricted available funding. This is a concern for the long term development of our work. As an interim measure a sum of money was allocated in our budget to call in consultants if specific areas of expertise were needed to support the trustees in their strategic leadership.

Recognising the importance of prayer, GBI produced a prayer resource linked to our International Theme 'FRUITFUL AND OVERFLOWING.' This was distributed globally and encouraged members to pray for the work and mission of GB around the world as well as for key factors relating to the issues and needs of girls and young women worldwide. This project was supported by a programme resource which all countries may access. The development and production of resources for these initiatives were shaped and delivered by an International team of young women under 30.

Ms. Vivienne Aitchison completed her 4 year term of office as International President for The Girls' Brigade International Council. The trustees would like to express their thanks for her commitment, passion and contribution during her time in the role. The Trustees also appreciate the services of the outgoing International Treasurer, Mrs. Lynne Rogers. We pray that God will continue to use them and wish them all the best.

The Trustees welcome the New International President, Mrs. Pasellah Priscilla Penny and the new International Treasurer, Mrs. Betty McComb.

The President's Committee 2018 reviewed and furthered the work relating to the issues agreed in our mission route map and strategic plan 2015 – 2018, to:

- Continue to explore the potential of social networking and technology to enhance communication
- Continue to review and enhance the way we disciple our leaders
- Continue to develop the concept of intergenerational leadership at all levels of GB mission
- Continue to explore the potential of seeking new 'people groups' with whom we can engage
- We have continued to maintain our now upgraded GBI web site. The site is the public face of GBI and we hope it portrays a relevant, modern and vibrant mission organisation seeking to transform the lives of the girls and young women it serves.
- Facebook posts are now being regularly scheduled and posted to maintain a forum for sharing news and information; its reach is growing
- Throughout the year six bi-monthly newsletters have been issued via facebook, on the web and via email to those who have signed up

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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A number of resources and projects have been launched to equip leaders in their work and raise the profile of GBI. In many cases the resources have been contributed to by representatives from all five fellowships specifically members of our U30s group.

- Two Resources entitled '**FRUITFUL AND OVERFLOWING**' have been produced to support the 2018 International Theme
  - An activity based programme resource introducing members to the five GB fellowships
  - A Prayer calendar to provide pointers for prayer for GB worldwide.
- Members around the world have been encouraged to hold an **INTERNATIONAL CAKE BAKE** – to raise funds for GBI and raise public awareness of our work.
- The 125 year celebration song was played throughout ICGB 2018.
- A video celebrating 125 years of fruitful and overflowing mission has been commissioned to raise awareness of the impact of GBI on young people's lives over 125 years of mission.
- A series of leaflets entitled '**SPOTLIGHT ON...**' have been launched to share information about GB around the world.
- An **advocacy toolkit** was launched to coincide with the **International Day of the Girl Child 2018**.

**The President's Committee has continued to discuss the following strategic issues:**

- The importance of good governance at all levels of GB was highlighted. A new Trustee file has been issued to all those serving on The President's Committee
- Our role in advocating for the needs of young women worldwide has been explored
- There has been a focus on how we balance our unchanging values and vision with the need of ever changing mission and methods in a culturally diverse world.
- We have created a **Gender Specific Policy** highlighting the importance of our core work amongst girls and young women.
- We agreed to formulate a document on partnership; who we can partner with and the conditions under which we can partner



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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## FINANCIAL REVIEW

### Results

The results for the year, and the Charity's financial position at the end of the year are shown in the attached financial statements, which have been prepared in accordance with the Companies Act 2006, the Charity's Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and reporting by Charities" (SORP 2005). The Charity has continued to raise the majority of its funds through fees charged to the Governing Bodies of member countries and the Trustees consider the results for the year to be satisfactory.

### Reserves

The Charity defines its reserves as the value of those assets over and above those which are required for it to meet its current commitments and planned expenditure. They are funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use. The trustees aim to have sufficient reserves to enable the charity to meet its financial objectives for 2 years. At 31 December 2018 the charity held reserves totalling £143,800 (2017 £134,312).

### Investments

It is the Charity's policy to hold only low risk investments which do not compromise its Christian principles.

### Funding Sources

The trustees continue to have concerns about the fact that GBI's key source of funding is from membership contributions. We are aware that this does not provide long term security. Discussions continue to explore ways in which this problem may be addressed. This is one of the focus areas for the next four years.

## PLANS FOR FUTURE PERIODS

The next meeting of the International President's Committee is planned for July 2019 in the Cook Islands, when discussions will include the following:

- To further explore GBI's role in helping member countries to respond to our Vision Statement: 'Girls' lives transformed: God's world enriched.'
- To further review the 'ICGB 2018' and explore the outcomes and impact
- To start planning for "The Gathering 2021" and ICGB 2022.
- To give further consideration to the way in which GBI is funded
- To review the discussions of and strategic themes from ICGB 2018 and to identify key issues which will form the basis of a new plan for 2019-2022 as GBI moves into a new phase of growth and ministry.

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

- To review the impact of recent projects and determine which projects and resources will be developed in the next four yearly cycle.

## Responsibilities of the trustees

The trustees (who are also the directors of the Girls' Brigade International Council 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 judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate 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 trustees 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.

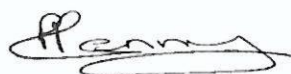
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Registered Office:  
Cliff College  
Calver, Hope Valley  
Derbyshire  
S32 3XG

Signed on behalf of the trustees



Mrs Pasellah Pricilla Penny  
International President

Date: 12<sup>th</sup> July, 2019.



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GIRLS' BRIGADE INTERNATIONAL COUNCIL

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2018 which are set out in pages 13 to 20.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the Girls' Brigade International Council for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the Charities Act;
- To follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- To state whether particular matters have come to my attention

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. 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 seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the account present a 'true and fair view' and the report is limited to those matters set out in the statement below.



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GIRLS' BRIGADE  
INTERNATIONAL COUNCIL *(continued)*

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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## Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements of section 396 of the Companies Act 2006 or are not consistent with the Charities SORP (FRS 102)
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts



Mr A P Jopson BSc, FCA  
Independent Examiner  
Fellow of Institute of Chartered Accountants in England & Wales

Tony Jopson & Co Ltd  
246 Peverell Park Road  
Plymouth  
Devon  
PL3 4QG

Date: ..... 29/7/19 .....

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total funds 2017 £
<b>INCOMING RESOURCES</b>					
Incoming resources from generating funds:					
Voluntary Income	3	12,389	0	12,389	52,874
Investment Income	4	63	0	63	41
Incoming resources from Charitable activities	5	27,990	0	27,990	32,502
<b>TOTAL INCOMING RESOURCES</b>		<b>40,442</b>	<b>0</b>	<b>40,442</b>	<b>85,417</b>
<b>RESOURCES EXPENDED</b>					
Charitable Activities	6/7	(24,805)	0	(24,805)	(31,514)
Governance costs	8	(5,909)	0	(5,909)	(4,536)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(30,714)</b>	<b>0</b>	<b>(30,714)</b>	<b>(36,050)</b>
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS</b>					
		<b>9,728</b>	<b>0</b>	<b>9,728</b>	<b>49,367</b>
Transfer between funds	11	0	0	0	0
<b>NET INCOME (EXPENDITURE) FOR THE YEAR</b>		<b>9,728</b>	<b>0</b>	<b>9,728</b>	<b>49,367</b>
<b>RECONCILIATION OF FUNDS</b>					
Total Funds brought forward		134,312	0	134,312	84,945
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>144,040</b>	<b>0</b>	<b>144,040</b>	<b>134,312</b>

The Statement on Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared

All of the above amounts relate to continuing activities

The notes on pages 15 to 20 form part of these financial statements.

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## BALANCE SHEET

AT 31<sup>ST</sup> DECEMBER 2018

		2018		2017	
	Note	£	£	£	£
<b>Current Assets</b>					
Debtors	13	5,000		5,000	
Cash at bank and in hand		140,000		140,797	
		<u>145,000</u>		<u>145,797</u>	
<b>Creditors: Amounts falling due</b>					
<b>Within one year</b>	14	<u>(960)</u>		<u>(11,485)</u>	
<b>Net current assets</b>		<u>144,040</u>		<u>134,312</u>	
<b>Total assets less current liabilities</b>		<u>144,040</u>		<u>134,312</u>	
<b>Funds</b>					
Restricted income funds		0		0	
Designated Funds	15	35,611		35,216	
Unrestricted income funds	16	108,429		99,096	
<b>Total funds</b>	17	<u>144,040</u>		<u>134,312</u>	

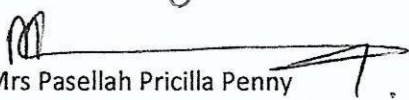
For the year ended 31<sup>st</sup> December 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2016.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the financial provisions applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

These financial statements were approved by the members of the committee and authorised for issue on the 11<sup>th</sup> July 2019 and are signed on their behalf by:

  
Mrs Pasellah Pricilla Penny  
International President

  
Mrs Betty McComb  
International Treasurer

11/07/2019.  
Company Registration Number: 01460734

The notes on pages 15 to 20 form part of these financial statements.



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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### 1. Accounting Policies

#### **Basis of accounting**

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

The accounts 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 with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

#### **Fees, per capita and sales**

Incoming arising from fees, per capita and sales charged to the 5 international Fellowships is recognised in the Statement of Financial Activities when it is receivable

#### **Interest received**

Bank interest receivable is included within the Statement of Financial Activities on an accruals basis.

#### **Fund Accounting**

There are now no restricted funds as the Trustees resolved to move the existing restricted funds into a designated fund entitled the "GiveaGirllaHope" Fund.

#### **Resources Expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT. Irrecoverable VAT is included in the item of expense to which it relates.

Governance costs comprise the costs of running the charity including the costs of complying with constitutional and statutory requirements, such as the costs of trustees meetings and of preparing statutory accounts.

#### **Fixed assets**

All fixed assets are initially recorded at cost.

#### **Operating lease agreements**

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor and charged against profits on a straight-line basis over the period of the lease.

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

### Reserves

The organisation defines its reserves as the value of those assets over and above those which are required to meet its current commitments and planned expenditure. The trustees aim to have sufficient reserves to enable the organisation to meet its financial objectives for 2 years.

### Charge to taxation

The company being a registered charity is exempt from taxation in respect of income and capital gains received within the categories covered by section 505 of the Taxes Act 1998 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

### Investments

Investments are included at cost less amounts written off. Profits or losses arising from disposals of fixed assets investments are treated as part of the result from ordinary activities.

### Voluntary Income

Cash donations, gifts and legacies are included in full in the Statement of Financial Activities as they are received.

### Foreign Currencies

The transactions carried out in American dollars have been included in these Financial Statements after the exchange rate ruling at the end of the financial year. Any difference arising on transactions has been taken to the income and expenditure account.

## 2. Incoming resources

The incoming resources were derived from the company's principal activity which were based in the UK and carried out worldwide.

## 3. Voluntary Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total funds 2017 £
<b>Donations</b>				
General Donations	2,404	0	2,404	8,917
GaGaHope deferred income / funds	9,985	0	9,985	0
Legacy (allocated to GAGAH fund)	0	0	0	43,956
	<u>12,389</u>	<u>0</u>	<u>12,389</u>	<u>52,873</u>

## 4. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total funds 2017 £
Bank Interest Receivable	63	0	63	41
	<u>63</u>	<u>0</u>	<u>63</u>	<u>41</u>

**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL  
COMPANY LIMITED BY GUARANTEE**

**NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

**5. Incoming resources from charitable activities**

	<b>Unrestricted Funds</b>	<b>Total Funds 2018</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fees, per capita and sales	27,990	27,990	32,502
	<u>          </u>	<u>          </u>	<u>          </u>

**6. Cost of Charitable activities by fund type**

	<b>Unrestricted Funds</b>	<b>Designated Funds</b>	<b>Total Funds 2018</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	15,215	9,590	24,805	31,514
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**7. Cost of Charitable activities by activity type**

	<b>Activities Undertaken Directly</b>	<b>Grant Funding activities</b>	<b>Total Funds 2018</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Charitable activities	15,215	9,590	24,805	31,514
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**8. Governance Costs**

	<b>Unrestricted Funds</b>	<b>Total Funds 2018</b>	<b>Total funds 2017</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Accountancy Fees	960	960	1,000
Travel and meeting costs	4,949	4,949	3,536
	<u>          </u>	<u>          </u>	<u>          </u>
	5,909	5,909	4,536
	<u>          </u>	<u>          </u>	<u>          </u>

**9. Analysis of grants**

	<b>2018 £</b>	<b>2017 £</b>
Grants	9,590	19,954
	<u>          </u>	<u>          </u>
Total grants	9,590	19,954
	<u>          </u>	<u>          </u>



# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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### 10. Net outgoing resources for the year

This is stated after charging:

#### Independent examiner's fees: Fees for other services

The fees charged by the independent examiner for other services can be further analysed under the following headings for services rendered:

	2018	2017
	£	£
Independent Examiner's fees	960	1,000
	<u>          </u>	<u>          </u>

### 11. Fund transfers

No funds were transferred

### 12. Staff costs and emoluments

There were no staff costs in the year (2017 £nil)

### 13. Debtors

	2018	2017
	£	£
Debtor – start up loan (ICGB 2018)	5,000	5,000
	<u>          </u>	<u>          </u>

### 14. Creditors: Amounts falling due within one year

	2018	2017
	£	£
Trade Creditor - accountancy	1,200	1,000
Donations deferred until 2018	0	9,000
Travel expenses – CAF IVP	0	1,282
Refund to Trinidad & Tobago	0	203
	<u>1,200</u>	<u>11,485</u>

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

### 15. Designated income funds

	Balance at 1 Jan 2018 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2018 £
GiveaGirllaHope Fund	35,216	9,985	(9,590)	0	35,611
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 16. Unrestricted income funds

	Balance at 1 Jan 2018 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2018 £
General Funds	99,096	30,457	(21,124)	(0)	108,429
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 17. Analysis of net assets between funds

	2018 £	2017 £
Restricted Income Funds	0	0
Unrestricted Income Funds	144,040	134,312
	<u>          </u>	<u>          </u>
Total Funds	144,040	134,312
	<u>          </u>	<u>          </u>

# **THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE**

## **NOTES TO THE FINANCIAL STATEMENTS**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

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### **18. Related party transactions**

Trustee expenses totalling £4,949 (2017 - £3,536) were incurred during the year. These were the travel and accommodation costs of 7 (2017 - 7) trustees.

No trustees or persons connected with the trustees have received any remuneration during the year.

The company is ultimately controlled by the 5 International Fellowships whose representatives (the International Vice-Presidents) have voting rights at President's Committee meetings.

### **19. Company limited by guarantee**

A member's liability to contribute to the assets of the council on a winding up is limited to £10.



**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL  
COMPANY LIMITED BY GUARANTEE**

MANAGEMENT INFORMATION

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

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**The following pages do not form part of the statutory financial statements  
which are the subjects of the independent examiner's report on pages 11 to 12.**

**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL  
COMPANY LIMITED BY GUARANTEE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

**YEAR ENDED 31<sup>ST</sup> DECEMBER 2018**

	<b>2018</b>	<b>2017</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>VOLUNTARY INCOME</b>		
General donations	2,404	8,918
Deferred income – GaGaHope grants	9,000	0
GaGaHope donations	985	0
Legacy	0	43,956
	<b>12,389</b>	<b>52,874</b>
<b>INVESTMENT INCOME</b>		
Bank interest receivable	63	41
<b>INCOMING RESOURCES FROM CHARITABLE ACTIVITIES</b>		
fees, per capita and sales	27,990	32,502
<b>TOTAL INCOMING RESOURCES</b>	<b>40,442</b>	<b>85,417</b>
<b>RESOURCES EXPENDED</b>		
<b>CHARITABLE ACTIVITIES</b>		
Office expenses – Other	3,686	995
Bank Charges	102	46
Administration provided by GB E&W	10,000	10,000
Website	33	196
Grants Payable	9,590	19,954
Disaster relief donation	1,394	0
Forex write off	0	323
	<b>24,805</b>	<b>31,514</b>
<b>GOVERNANCE COSTS</b>		
Accountancy fees	960	1,000
Travel and meeting costs	4,949	3,536
	<b>5,909</b>	<b>4,536</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>30,714</b>	<b>36,050</b>
<b>NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR</b>	<b>9,728</b>	<b>49,367</b>

# THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31<sup>ST</sup> DECEMBER 2018

	2018 £	2017 £
<b>CHARITABLE ACTIVITIES</b>		
<b>Charitable Activities</b>		
<i>Activities undertaken directly</i>		
Office expenses – Other	3,719	1,191
Bank Charges	102	46
Administration provided by GB E&W	10,000	10,000
Disaster relief donation	1,394	0
Bad debt provision	0	323
	<b>15,215</b>	<b>11,560</b>
 <i>Grant funding activities</i>		
Grants payable	9,590	19,954
	<b>24,805</b>	<b>31,514</b>