

COMPANY REGISTRATION NUMBER 01460734

**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31 DECEMBER 2025**

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 DECEMBER 2025

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THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31 DECEMBER 2025

Registered Charity Name	The Girls' Brigade International Council
Charity Number	279811
Company Registration Number	01460734
	Cliff College Calver, Hope Valley Derbyshire S32 3XG
Registered Office	Cliff College Calver, Hope Valley Derbyshire S32 3XG
Trustees	Mrs P P Penny, International President Mrs B McComb, International Treasurer Mrs A Omori, Africa Fellowship Ms N Shaw, Asia Fellowship Mrs Q I Ferguson, Caribbean & Americas Fellowship Dr A Heaford, Europe Fellowship Mrs K Trembath, Pacific Fellowship (appointed in year)
Independent examiner	Mr Tony Jopson, BSc, FCA 246 Peverell Park Road Plymouth Devon PL3 4QG
Bankers	Barclays Bank plc Market Place Aylsham Norfolk NR11 6EW
Solicitors	Anthony Collins 134 Edmund Street Birmingham B3 2ES

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

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 December 2025.

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 Aberrant (elected for 4 further years)
Mrs A Omori, Africa Fellowship
Ms N Shaw, Asia Fellowship
Mrs Q I Ferguson, Caribbean & Americas Fellowship
Dr A Heaford, Europe Fellowship
Mrs K Trembath, Pacific Fellowship (appointed in the year)
Mrs B McComb, International Treasurer

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 DECEMBER 2025

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 that is reviewed annually.

Organisational 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-oriented 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. Issues facing girls and young women today, working towards the UN SDGs. The principal activities for the year were:

- i. The maintenance and provision of a communication base known as (International Headquarters) for Fellowships and Member countries to link with.
- ii. The Girls' Brigade hosted a virtual event at the Conference on the Status of Women (CSW69) in New York from 13th March 2025. We had young women from Australia, Cambodia, Cayman Islands, Nigeria, Papua New Guinea, Zambia and the UK, who shared their transformational stories. The young women discussed and shared the challenges facing girls and how they are using creative methods and speaking out for Gender Justice, through mentoring, equipping and Advocacy initiatives facilitated by The Girls Brigade International Council.
- iii. On the 10th June 2025 all members observed the International Day of Prayer and Fellowships prayed for one another. Fellowships shared their prayer requests. The President's Committee observed this day during their Annual IPC meeting in June 2025. The IPC joined with GB Jamaica to celebrate the International Day of Prayer. Each Fellowship and the work of GB was prayed for

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2025

by various invited guest speakers during the service. Worship involved a variety of mediums including song, dance and poetry. The highlight was the lighting of candles for each fellowship.

- iv. Countries observed the International Day of the Girl Child on 11th October with various activities at National level. At International level, powerful stories were shared by women who are shaping tomorrow through faith, leadership and action. The theme for this year was, "The Girl I am, the change I lead". Six powerful stories of inspiring leaders around our global family who are using their God given talents to be the change in their community were shared through the week culminating to the 11th October.
- v. On 22nd and 29th November, a Virtual Gathering of young women was hosted by GB Asia with the theme, "Soar like an Eagle". More than 200 young women registered and attended the online event over the two days. There was a lot of praying together, games and fun. A number of workshops were held including sharing by the Delegation of Hope team on their experiences during interaction at CSW Sessions, and how everyone could get involved in 'Raising Hope' for girls through Advocacy.
- vi. 16 Days of Activism Against GBV was observed from 25th November to 10th December with a focus on Digital Violence. GBI had daily posts on Social Media platforms to raise awareness, speak out and stand up to take action against GBV. The posts explored, the facts: what is Digital Violence? and shared what our members as individuals and what GB can do to speak into the issue.

All the Activities are available on our Social Media platforms and website.

- vii. **2026 RESOURCES**
 - A new Spiritual Resource exploring our Theme for 2026, "Step Out in Faith" based on Mathew 17:20 was produced and shared.
 - An Exciting Activity Resource with a wealth of ideas for games, recipes and crafts from the GB Global family was also produced and shared.

All of these activities benefit young people by supporting and developing the Fellowships/Countries in their provision of The 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 Organisation awards four types of grants, all of which fall under one generic grant fund heading - 'GiveaGirilaHope'. This was instituted by the Committee in 2013. The Committee apportions grants from funding raised for this GB International fund using the specific grant criteria below.

- A grant to a maximum of £750.00 may be awarded each year to any Girls' Brigade member (from any service within The Girls' Brigade at a national or regional level.

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2025

- A grant to a maximum of £1,500 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 for the Year 2025:

Seven (7) Grants were approved for the financial year in question at £500.00 sterling each, totalling £3,500.00 sterling. These were awarded to young women from Africa to attend the Africa Fellowship Gathering 2025 and Officers Conference.

In addition, the following grants were awarded:

1. £1,500 to the Kenya Disaster Fund and
2. £2,000 to an individual to attend the 2026 ICGB meeting – prize awarded prior to COVID
3. £750 to GB England & Wales toward Christian PR advice on behalf of GB Europe

ACHIEVEMENTS AND PERFORMANCE

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 based at our office in Calver, Derbyshire, UK. However, the post of Executive Director is still 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.

The Capacity Building Co-Ordinator has launched and led a number of projects on behalf of GBI with the highlight being the Twinning Initiative which was taken up by 22 countries (11 pairings). A feedback form is due to be circulated in the first quarter of 2026, to determine the impact of this project.

We continue to do Reflections, based on the theme, and shared by various members monthly to help our members engage with the theme for 2025. These are posted on our social media Platforms.

We continue to maintain the GBI website. The launch of the interactive "Ask Me page" is still a work in progress and hoping to launch in 2026. This is supposed to facilitate interaction and fellowship at international level and provide sound tips and advice on issues affecting girls and young women.

- Facebook posts continue to be regularly scheduled and posted to maintain a forum for sharing news and information. This has helped us stay connected with leaders and girls worldwide.
- Throughout the year 2 newsletters have been issued via Facebook, on the website and via email to those who have signed up. We have 7 issues of news and updates about ICGB 2026.

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TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2025

Our theme for 2026 is *STEP OUT IN FAITH Based on Mathew 17:20*

The GBI team will continue to produce a few thoughts and resources to help us all look at these elements of our four-year focus, 2026 to 2029:

- **2027** *STEP OUT IN FAITH - "BEE" MISSIONAL. James 2:26*
- **2028** *STEP OUT IN FAITH - "BEE" INSPIRING. 2 Timothy 1:7*
- **2029** *STEP OUT IN FAITH - "BEE" ONE IN CHRIST. Romans 15: 5-6*

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

- The importance of good governance at all levels of GB was highlighted. The Trustee file has been updated and circulated to all those serving on The President's Committee.
 - Our role in advocating for the needs of young women worldwide has been explored and discussions with other Christian faith-based actors at the United Nations has raised the profile of GB and provided a forum for GB to add its voice.
 - IPC continues to focus on how to balance our unchanging values and vision with the need of ever-changing mission and methods in a culturally diverse world.
- IPC, through the Capacity Building Initiative launched a Twinning programme for our GB Countries. The progress on what impact this has had on our membership will be reviewed during the 1st Quarter of 2026.

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 in the circumstances.

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 2025 the charity held reserves totalling £101,815 (2024 £114,752)-

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 have

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT (*continued*)

YEAR ENDED 31 DECEMBER 2025

continued to explore ways in which this problem may be addressed. This continues to be one of the focus areas for the next four years.

PLANS FOR FUTURE PERIODS

IPC have continued to meet in person and held their Annual in Person meeting in June 2025 in Jamaica. The IPC Team is made up of all volunteers and meeting in person once a year enables the Committee to focus on GBI business without interruptions from our day-to-day personal roles. This also helps build relationships within the Team. We continue to have monthly online meetings.

The mentoring programme is still to be launched. IPC felt that with preparations for ICGB 2026, it would be too much to add this initiative.

The planning of the next ICGB (International Conference of The Girls Brigade) is ongoing. The 14th ICGB and the AGM of The Girls Brigade International Council (GBIC), will be held in the Cook Islands from 7th to 14th March 2026 under the Theme "Step Out in Faith". The programme and line up of speakers has now been finalised. All roads will lead to the Cook Islands in March 2026. It will be the first in person conference Post COVID and we have planned a celebration of our 133 years in Mission by:

1. GBI running a digital competition to show the creativity of our girls and young women. The challenge is to create a digital poster answering the following question:

What does "Step out in Faith" mean to you?

2. Service Awards: IPC recognizes the tireless dedication and selfless service of the thousands of volunteers around the world that make The Girls Brigade happen on a weekly basis. IPC agreed to honour and issues certificates of appreciation for long service of 20 years, 30 years, 40 years, 50 years and above,
3. TrailBlazers Awards:
 - Rising Star Award: To be awarded to a Current GB member under 18 years of age who embodies the spirit of The Girls' Brigade to Seek, Serve and Follow Christ.
 - Inspiring Leader: To be awarded to a current young GB Leader 18 to 35 years of age who has inspired others through her Christian Leadership within GB.

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:

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31 DECEMBER 2025

- 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: 5/03/2026

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 DECEMBER 2025

I report on the accounts of the charity for the year ended 31 December 2025 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 DECEMBER 2025

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: 22/4/26

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total funds 2024 £
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary Income	3	2,638	0	2,638	3,672
Investment Income	4	1,958	0	1,958	2,572
Incoming resources from Charitable activities	5	22,002	0	22,002	28,723
TOTAL INCOMING RESOURCES		26,598	0	26,598	34,967
RESOURCES EXPENDED					
Charitable Activities	6/7	(30,785)	0	(30,785)	(33,215)
Accounts & examination	6/7	(1,000)	0	(1,000)	(1,000)
Grants	8	(7,750)	0	(7,750)	(6,250)
TOTAL RESOURCES EXPENDED		(39,535)	0	(39,535)	(40,465)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		0	0	0	0
Transfer between funds	10	0	0	0	0
NET INCOME (EXPENDITURE) FOR THE YEAR		(12,937)	0	(12,937)	(5,498)
RECONCILIATION OF FUNDS					
Total Funds brought forward		114,752	0	114,752	120,250
TOTAL FUNDS CARRIED FORWARD		101,815	0	101,815	114,752

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 GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

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

BALANCE SHEET

AT 31 DECEMBER

	Note	2025 £	2024 £
Current Assets			
Cash at bank and in hand		102,849	115,807
		<u>102,849</u>	<u>115,807</u>
Creditors: Amounts falling due			
Within one year	12	(1,034)	(1,055)
Net current assets		<u>101,815</u>	<u>114,752</u>
Total assets less current liabilities		<u>101,815</u>	<u>114,752</u>
Funds			
Restricted income funds		0	0
Designated Funds	13	21,929	27,929
Unrestricted income funds	14	79,886	86,823
Total funds	15	<u>101,815</u>	<u>114,752</u>

For the year ended 31 December 2025 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 5th March 2026 and are signed on their behalf by:


Mrs Pasellah Pricilla Penny
International President


Mrs Betty McComb
International Treasurer

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 DECEMBER 2025

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 "GiveaGirilaHope" 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 DECEMBER 2025

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 2025 £	Total funds 2024 £
Donations				
General donations	888	0	888	672
GAGAH donation	1,750	0	1,750	3,000
	<u>2,638</u>	<u>0</u>	<u>2,638</u>	<u>3,672</u>

4. Investment Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total funds 2024 £
Bank Interest Receivable	1,958	0	1,958	2,572
	<u>1,958</u>	<u>0</u>	<u>1,958</u>	<u>2,572</u>

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

5. Incoming resources from charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Total funds 2024 £
Fees per capita and sales	22,002	22,002	25,717
Contributions to costs & refunds	0	0	3,006
	<u>22,002</u>	<u>22,002</u>	<u>28,723</u>

6. Cost of Charitable activities by fund type

	Unrestricted Funds £	Designated Funds £	Total Funds 2025 £	Total funds 2024 £
Charitable activities	31,785	0	31,785	34,215
	<u>31,785</u>	<u>0</u>	<u>31,785</u>	<u>34,215</u>

7. Cost of Charitable activities by activity type

	Activities Undertaken Directly £	Grant Funding activities £	Total Funds 2025 £	Total funds 2024 £
Charitable activities	30,785	0	30,785	33,215
Accounts & examination	1,000	0	1,000	1,000
Grants awarded	7,750	0	7,750	6,250
	<u>39,535</u>	<u>0</u>	<u>39,535</u>	<u>40,465</u>

8. Analysis of grants

	2025 £	2024 £
Grant – meeting attendance	5,500	4,500
Grant – training	0	750
Grant – Kenya disaster relief	1,500	1,000
Grant – Legal dispute	750	0
	<u>7,750</u>	<u>6,250</u>
Total grants awarded	<u>7,750</u>	<u>6,250</u>

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

9. 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:

	2025	2024
	£	£
Independent Examiner's & accounts fees	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

10. Fund transfers

No funds were transferred

11. Staff costs and emoluments

There were no staff costs in the year (2024 £nil)

12. Creditors: Amounts falling due within one year

	2025	2024
	£	£
Trade Creditor - accountancy & legal	1,034	1,055
	<u>1,034</u>	<u>1,055</u>

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

13. Designated income funds

	Balance at 1 Jan 2025 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2025 £
GiveaGirilaHope Fund	27,929	1,750	(7,750)	0	21,929
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

14. Unrestricted income funds (undesigned)

	Balance at 1 Jan 2025 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 Dec 2025 £
General Funds	86,823	24,848	(31,785)	(0)	79,886
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

15. Analysis of net assets between funds

	2025 £	2024 £
Restricted Income Funds	0	0
Unrestricted Income Funds (total)	101,815	114,752
Total Funds	<u>101,815</u>	<u>114,752</u>

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

16. Related party transactions

Trustee expenses totalling £5,329 (2024 – £9,479) were incurred during the year. These were the travel and accommodation costs of 7 (2024 - 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.

17. 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 DECEMBER 2025

**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 DECEMBER 2025

	2025 £	2024 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
General donations	2,638	672
	<u>2,638</u>	<u>672</u>
INVESTMENT INCOME		
Bank interest receivable	1,958	2,572
	<u>1,958</u>	<u>2,572</u>
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Fees, per capita, GBI and contributions	22,002	31,723
	<u>22,002</u>	<u>31,723</u>
TOTAL INCOMING RESOURCES	<u>26,598</u>	<u>34,967</u>
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES & GOVERNANCE		
Office, internet & general expenses	296	313
Bank Charges	60	90
Administration provided by GB E&W	10,000	10,000
Website & publicity	0	29
Sundry expenses	889	0
Legal & Co House fees	81	90
IE & Accountancy fees	1,000	1,000
Transition costs	3,505	1,555
Trustees' expenses	5,329	9,479
CSW New York	0	10,874
ICGB meetings	10,257	0
IPC spend	368	785
Grants awarded	7,750	6,250
	<u>39,535</u>	<u>40,465</u>
TOTAL RESOURCES EXPENDED	<u>39,535</u>	<u>40,465</u>
NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR	<u>(12,937)</u>	<u>(5,498)</u>