

The Girls' Brigade Northern Ireland

Northern Ireland · Charity number 100405

Details

Known as	GBNI
Status	Received
Registered	2014-08-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address Finance Manager
Girls' Brigade Northern Ireland
C2 - C3 Fergusons Way
Kilbegg Road
Antrim
BT41 4Lz
BT41 4LZ

Phone 02894548054

Email finance@gbni.co.uk

Website www.gbni.co.uk

Activities

Purposes: The Company's objects are to promote, extend and maintain Christian belief and behaviour primarily in girls. This is done through the formation and development of local groups for the purposes of training and encouraging such members to follow the standard set by the Lord Jesus Christ for the whole of life and to provide positive Christian teaching regarding the social issues facing them in their growing and adult lives.

What the charity does: The advancement of education, The advancement of religion

How the charity works: Education/training, Religious activities, Youth development

Who the charity helps: Adult training, Children (5-13 year olds), Physical disabilities, Volunteers, Women, Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£858,272	£880,735	£-40,225	13

Trustees

Name	Role	Appointed
Arlene Bingham		
Ben Preston		
Miss Heather Lindsay		
Miss Tracey Erskine		
Mrs Ingrid Orr		
Mrs Isobel Mckane		
Mrs Kathryn Lennon		
Mrs Lauren Gillan		
Mrs Lorraine Murtagh		
Mrs Tracey Davies		
Mrs Tracey Weir		
Ms Julie Budd		

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Accounts

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MAY 2025**

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	13,346	-	13,346	2,416	-	2,416
Charitable activities	4	342,796	173,293	516,089	284,594	173,410	458,004
Other trading activities	5	303,815	-	303,815	303,508	-	303,508
Investments	6	25,012	-	25,012	27,588	-	27,588
Other income	7	10	-	10	1,440	-	1,440
Total income		684,979	173,293	858,272	619,546	173,410	792,956
Expenditure on:							
Raising funds	8	332,025	-	332,025	314,905	-	314,905
Charitable activities	9	375,417	173,293	548,710	354,558	173,410	527,968
Total expenditure		707,442	173,293	880,735	669,463	173,410	842,873
Net gains/(losses) on investments	14	30,282	-	30,282	95,129	-	95,129
Net income and movement in funds		7,819	-	7,819	45,212	-	45,212
Reconciliation of funds:							
Fund balances at 1 June 2024		2,136,838	-	2,136,838	2,091,626	-	2,091,626
Fund balances at 31 May 2025		2,144,657	-	2,144,657	2,136,838	-	2,136,838

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BALANCE SHEET
AS AT 31 MAY 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Intangible assets	16		16,186		21,581
Tangible assets	17		902,592		901,183
Investments	18		1,002,322		1,054,283
			<u>1,921,100</u>		<u>1,977,047</u>
Current assets					
Stocks	19	110,113		111,829	
Debtors	20	18,477		20,877	
Cash at bank and in hand		135,192		60,779	
			263,782		193,485
Creditors: amounts falling due within one year	21	(40,225)		(33,694)	
Net current assets			<u>223,557</u>		<u>159,791</u>
Total assets less current liabilities			<u>2,144,657</u>		<u>2,136,838</u>
The funds of the charity					
Unrestricted funds	23		<u>2,144,657</u>		<u>2,136,838</u>
			<u>2,144,657</u>		<u>2,136,838</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2025, although an audit has been carried out under section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 18th August 2025.



T Davies
Trustee



L Cull
Trustee

Company registration number NI058531 (Northern Ireland)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MAY 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations			(34,928)		13,826
Investing activities					
Purchase of intangible assets		-		(26,976)	
Purchase of tangible fixed assets		(15,671)		(2,728)	
Withdrawals from investments		100,000		(111,523)	
Investment income received		25,012		27,588	
		<u> </u>		<u> </u>	
Net cash generated from/(used in) investing activities			109,341		(113,639)
Net cash used in financing activities					
			<u> </u>		<u> </u>
Net increase/(decrease) in cash and cash equivalents			74,413		(98,790)
Cash and cash equivalents at beginning of year			60,779		159,569
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>135,192</u>		<u>60,779</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

Charity information

Girls' Brigade Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is C2 Kilbegs Business Park, Fergusons Way, Antrim, BT41 4LZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and it is probable that it will be received, and the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

Grants are included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the recovery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Incoming resources from charitable trading activity are accounted for when earned.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds, being trading and overhead costs relating to the shop.
- Expenditure on charitable activities, being the provision of programmes and activities for members.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include administration and finance costs.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line
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1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies

(Continued)

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

1 Accounting policies **(Continued)**

1.13 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	13,346	2,416

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2025**

4 Charitable activities	Activities for members 2025		Assessment Fees 2025		Grants 2025		Total 2025		Activities for members 2024		Assessment Fees 2024		Grants 2024		Total 2024	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Charitable rental income	2,223	-	-	-	-	2,223	(141)	-	-	-	-	-	-	-	(141)	
Other income	32,778	307,795	173,293	513,866	24,453	260,282	173,410	458,145	24,453	260,282	173,410	458,145				
	35,001	307,795	173,293	516,089	24,312	260,282	173,410	458,004	24,312	260,282	173,410	458,004				
Analysis by fund																
Unrestricted funds	35,001	307,795	-	342,796	24,312	260,282	-	284,594	24,312	260,282	-	284,594				
Restricted funds	-	-	173,293	173,293	-	173,293	173,410	173,410	-	-	173,410	173,410	173,410			
	35,001	307,795	173,293	516,089	24,312	260,282	173,410	458,004	24,312	260,282	173,410	458,004				

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Shop income	303,815	303,508

6 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Dividends and other investment income	25,012	27,130
Interest receivable	-	458
	25,012	27,588

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Miscellaneous Income	10	1,440

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2025	2024
	£	£
<u>Trading costs</u>		
Operating Costs	332,378	314,905
 Performance of the shop		
Turnover	303,815	303,508
Cost of Sales:		
Opening Stock	111,829	121,407
Purchases	218,839	200,190
Less Closing Stock	(110,113)	(111,829)
Cost of sales	220,555	209,768
Gross Profit	83,260	93,740
 Expenditure:		
Employment costs	84,338	80,011
Light and heat	5,569	7,387
Bank charges	8,674	9,078
Other	187	111
Packaging	1,288	845
Telephone	2,271	1,793
Stationery	1,149	660
Advertising	-	-
Depreciation	3,353	2,499
Web support	4,641	2,753
	111,470	105,137
Net profit for the year	(28,210)	(11,397)

9 Charitable activities

	2025	2024
	£	£
Queens Award	2,154	2,610
Duke of Edinburgh Scheme	2,645	3,591
Training	3,753	1,615
Spiritual	3,271	160
Programmes	980	1,093
GB International Council	195	6,430
Activities	13,231	9,832
Other charitable expenditure	28,890	18,074
	<u>55,119</u>	<u>43,405</u>
Share of support costs (see note 10)	370,922	363,743
Share of governance costs (see note 10)	122,669	120,820
	<u>548,710</u>	<u>527,968</u>
Analysis by fund		
Unrestricted funds	375,417	354,558
Restricted funds	173,293	173,410
	<u>548,710</u>	<u>527,968</u>

10 Support costs

	Support costs	Governance costs	2025 Support costs	Governance costs	2024
	£	£	£	£	£
Staff costs	250,034	-	250,034	253,628	253,628
Depreciation	16,305	-	16,305	16,305	16,305
Irrecoverable VAT expense	9,328	-	9,328	8,961	8,961
Bank and investment charges	10,594	-	10,594	1,415	1,415
General expenses	4,366	-	4,366	3,354	3,354
Staff travel costs	2,855	-	2,855	4,216	4,216
Staff training	2,835	-	2,835	3,779	3,779
Premises costs	22,252	-	22,252	29,650	29,650
Computer services	19,401	-	19,401	12,462	12,462
Insurance	19,597	-	19,597	13,452	13,452
Marketing and publications	5,400	-	5,400	4,099	4,099
Printing, stationery and telephone	7,955	-	7,955	12,422	12,422
Audit fees	-	5,195	5,195	-	4,725
Legal and professional Council and executive expenses	-	5,447	5,447	-	-
Employment costs	-	8,258	8,258	-	3,788
Volunteer travel costs	-	100,743	100,743	-	109,329
	-	3,026	3,026	-	2,978
	370,922	122,669	493,591	363,743	120,820
Analysed between Charitable activities	370,922	122,669	493,591	363,743	120,820

Governance costs includes payments to the auditors of £5,195 (2024, £4,960) for audit fees.

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	5,195	4,725
Depreciation of owned tangible fixed assets	15,908	15,908
Amortisation of intangible assets	5,395	5,395

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

13 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Management	1	1
Finance, Admin & Corporate Services	8	8
Shop	4	4
Training	1	1
	<u> </u>	<u> </u>
Total	14	14
	<u> </u>	<u> </u>

Employment costs	2025	2024
	£	£
Wages and salaries	435,114	442,968
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

14 Gains and losses on investments

	Unrestricted	Unrestricted
	funds	funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investments	(54,004)	83,934
Sale of investments	84,286	11,195
	<u> </u>	<u> </u>
	30,282	95,129
	<u> </u>	<u> </u>

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

16 Intangible fixed assets

	Software £
Cost	
At 1 June 2024 and 31 May 2025	26,976
Amortisation and impairment	
At 1 June 2024	5,395
Amortisation charged for the year	5,395
At 31 May 2025	10,790
Carrying amount	
At 31 May 2025	16,186
At 31 May 2024	21,581

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 June 2024	1,090,975	124,074	1,215,049
Additions	-	15,671	15,671
At 31 May 2025	1,090,975	139,745	1,230,720
Depreciation and impairment			
At 1 June 2024	202,436	111,429	313,865
Depreciation charged in the year	10,910	3,353	14,263
At 31 May 2025	213,346	114,782	328,128
Carrying amount			
At 31 May 2025	877,629	24,963	902,592
At 31 May 2024	888,538	12,645	901,183

18 Fixed asset investments

	Listed Cash balance		Total
	£	£	£
Cost or valuation			
At 1 June 2024	1,045,318	8,965	1,054,283
Additions	370,651	-	370,651
Valuation changes	(54,004)	-	(54,004)
Net movement in cash	-	16,535	16,535
Disposals	(385,143)	-	(385,143)
	<u>976,822</u>	<u>25,500</u>	<u>1,002,322</u>
Carrying amount			
At 31 May 2025	<u>976,822</u>	<u>25,500</u>	<u>1,002,322</u>
At 31 May 2024	<u>1,045,318</u>	<u>8,965</u>	<u>1,054,283</u>

19 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	<u>110,113</u>	<u>111,829</u>

20 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	3,440	6,262
Other debtors	-	811
Prepayments and accrued income	15,037	13,804
	<u>18,477</u>	<u>20,877</u>

21 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	7,009	15,516
Trade creditors	17,730	1,716
Other creditors	4,427	1,156
Accruals and deferred income	11,059	15,306
	<u>40,225</u>	<u>33,694</u>

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2024	Incoming resources	Resources expended	At 31 May 2025
	£	£	£	£
	-	173,293	(173,293)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2023	Incoming resources	Resources expended	At 31 May 2024
	£	£	£	£
	-	173,410	(173,410)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2024	Incoming resources	Resources expended	Gains and losses	At 31 May 2025
	£	£	£	£	£
General funds	2,136,838	684,979	(707,442)	30,282	2,144,657
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2023	Incoming resources	Resources expended	Gains and losses	At 31 May 2024
	£	£	£	£	£
General funds	2,091,626	619,546	(669,463)	95,129	2,136,838
	<u> </u>				<u> </u>

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 May 2025 are represented by:						
Intangible fixed assets	16,186	-	16,186	21,581	-	21,581
Tangible assets	902,592	-	902,592	901,183	-	901,183
Investments	1,002,322	-	1,002,322	1,054,283	-	1,054,283
Current assets/(liabilities)	223,557	-	223,557	159,791	-	159,791
	<u>2,144,657</u>	<u>-</u>	<u>2,144,657</u>	<u>2,136,838</u>	<u>-</u>	<u>2,136,838</u>

Movement in Reserves

	At 31/5/24 £	Incoming Resources £	Resources Expended £	Transfers £	At 31/5/25 £
Restricted	0	173293	173293	0	0
Operational	2136838	715261	707442	0	2144657
	<u>2136838</u>	<u>888554</u>	<u>880735</u>	<u>0</u>	<u>2144657</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

26 Taxation

The company is recognised as a charity by HM Revenue and Customs under reference NI00689. Its activities are therefore exempt from taxation.

27 Analysis of changes in net funds

The charity had no material debt during the year.

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Accounts

GIRLS' BRIGADE NORTHERN IRELAND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MAY 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	2,416	-	2,416	2,398	-	2,398
Charitable activities	4	284,594	173,410	458,004	306,632	166,671	473,303
Other trading activities	5	303,508	-	303,508	364,347	-	364,347
Investments	6	27,588	-	27,588	28,386	-	28,386
Other income	7	1,440	-	1,440	60	-	60
Total income		<u>619,546</u>	<u>173,410</u>	<u>792,956</u>	<u>701,823</u>	<u>166,671</u>	<u>868,494</u>
Expenditure on:							
Raising funds	8	314,905	-	314,905	325,809	-	325,809
Charitable activities	9	354,558	173,410	527,968	368,135	166,671	534,806
Total expenditure		<u>669,463</u>	<u>173,410</u>	<u>842,873</u>	<u>693,944</u>	<u>166,671</u>	<u>860,615</u>
Net gains/(losses) on investments	14	<u>95,129</u>	<u>-</u>	<u>95,129</u>	<u>(17,176)</u>	<u>-</u>	<u>(17,176)</u>
Net income/(expenditure) and movement in funds		<u>45,212</u>	<u>-</u>	<u>45,212</u>	<u>(9,297)</u>	<u>-</u>	<u>(9,297)</u>
Reconciliation of funds:							
Fund balances at 1 June 2023		<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>	<u>2,100,923</u>	<u>-</u>	<u>2,100,923</u>
Fund balances at 31 May 2024		<u>2,136,838</u>	<u>-</u>	<u>2,136,838</u>	<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GIRLS' BRIGADE NORTHERN IRELAND

BALANCE SHEET

AS AT 31 MAY 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Intangible assets	16		21,581		-
Tangible assets	17		901,183		911,864
Investments	18		1,054,283		931,565
			<u>1,977,047</u>		<u>1,843,429</u>
Current assets					
Stocks	19	111,829		121,407	
Debtors	20	20,877		15,355	
Cash at bank and in hand		60,779		159,569	
		<u>193,485</u>		<u>296,331</u>	
Creditors: amounts falling due within one year	21	(33,694)		(48,134)	
Net current assets			<u>159,791</u>		<u>248,197</u>
Total assets less current liabilities			<u>2,136,838</u>		<u>2,091,626</u>
Net assets excluding pension liability			<u>2,136,838</u>		<u>2,091,626</u>
The funds of the charity					
Unrestricted funds			<u>2,136,838</u>		<u>2,091,626</u>
			<u>2,136,838</u>		<u>2,091,626</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2024, although an audit has been carried out under section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 21 August 2024

T Davies

T Davies
Trustee

L Cull
Trustee

L Cull

Company registration number NI058531 (Northern Ireland)

GIRLS' BRIGADE NORTHERN IRELAND

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MAY 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations			14,849		13,826
Investing activities					
Purchase of intangible assets		(26,976)		-	
Purchase of tangible fixed assets		(2,728)		(550)	
Withdrawals from investments		(111,523)		58,025	
Investment income received		27,588		28,386	
Net cash (used in)/generated from investing activities			(113,639)		85,861
Net cash used in financing activities					(75,475)
Net (decrease)/increase in cash and cash equivalents			(98,790)		24,212
Cash and cash equivalents at beginning of year			159,569		135,357
Cash and cash equivalents at end of year			<u>60,779</u>		<u>159,569</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

Charity information

Girls' Brigade Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is C2 Kilbegs Business Park, Fergusons Way, Antrim, BT41 4LZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and it is probable that it will be received, and the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

Grants are included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the recovery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Incoming resources from charitable trading activity are accounted for when earned.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- Costs of raising funds, being trading and overhead costs relating to the shop.
- Expenditure on charitable activities, being the provision of programmes and activities for members.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include administration and finance costs.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	20% straight line
----------	-------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.10 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.12 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

1 Accounting policies

(Continued)

1.13 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	2,416	2,398

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

4 Charitable activities

	Activities for members 2024	Assessment Fees 2024	Grants 2024	Total 2024	Activities for members 2023	Assessment Fees 2023	Grants 2023	Total 2023
	£	£	£	£	£	£	£	£
Charitable rental income	(141)	-	-	(141)	597	-	-	597
Other income	24,453	260,282	173,410	458,145	37,637	266,398	168,671	472,706
	<u>24,312</u>	<u>260,282</u>	<u>173,410</u>	<u>458,004</u>	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>
Analysis by fund								
Unrestricted funds	24,312	260,282	-	284,594	38,234	266,398	2,000	306,632
Restricted funds	-	-	173,410	173,410	-	-	166,671	166,671
	<u>24,312</u>	<u>260,282</u>	<u>173,410</u>	<u>458,004</u>	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	303,508	364,347

6 Investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Dividends and other investment income	27,130	25,247
Interest receivable	458	3,139
	<u>27,588</u>	<u>28,386</u>

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Miscellaneous Income	1,440	60

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

8 Raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
<u>Trading costs</u>		
Operating charity shops	320,300	325,809
	<u> </u>	<u> </u>
Performance of the shop		
Turnover	303,508	364,347
Cost of Sales:		
Opening Stock	121,407	139,732
Purchases	200,190	206,519
Less Closing Stock	(111,829)	(121,407)
	<u> </u>	<u> </u>
Cost of sales	209,768	224,844
	<u> </u>	<u> </u>
Gross Profit	93,740	139,503
Expenditure:		
Employment costs	80,011	74,223
Light and heat	7,387	5,991
Bank charges	9,078	10,432
Other	111	69
Packaging	845	483
Telephone	1,793	2,175
Stationery	660	1,147
Advertising	-	527
Depreciation	2,499	3,353
Web support	2,753	2,565
	<u> </u>	<u> </u>
	105,137	100,965
	<u> </u>	<u> </u>
Net profit for the year	(11,397)	38,538
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

9 Charitable activities

	2024 £	2023 £
Queens Award	2,610	1,482
Duke of Edinburgh Scheme	3,591	2,693
Training	1,615	2,908
Spiritual	160	3,102
Programmes	1,093	2,196
GB International Council	6,430	6,025
Activities	27,906	15,805
	<u>43,405</u>	<u>34,211</u>
Share of support costs (see note 10)	363,743	370,217
Share of governance costs (see note 10)	120,820	130,378
	<u>527,968</u>	<u>534,806</u>
Analysis by fund		
Unrestricted funds	354,558	368,135
Restricted funds	173,410	166,671
	<u>527,968</u>	<u>534,806</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

10 Support costs

	Support costs	Governance costs	2024 Support costs	Governance costs	2023
	£	£	£	£	£
Staff costs	253,628	-	253,628	250,710	250,710
Depreciation	16,305	-	16,305	10,910	10,910
Irrecoverable VAT expense	8,961	-	8,961	10,038	10,038
Bank and investment charges	1,415	-	1,415	8,814	8,814
General expenses	3,354	-	3,354	3,979	3,979
Staff travel costs	4,216	-	4,216	4,477	4,477
Staff training	3,779	-	3,779	139	139
Premises costs	29,650	-	29,650	22,910	22,910
Computer services	12,462	-	12,462	12,889	12,889
Insurance	13,452	-	13,452	13,493	13,493
Marketing and publications	4,099	-	4,099	5,417	5,417
Printing, stationery and telephone	12,422	-	12,422	26,441	26,441
Audit fees	-	4,725	4,725	-	4,725
Legal and professional	-	-	-	-	1,768
Council and executive expenses	-	3,788	3,788	-	3,773
Employment costs	-	109,329	109,329	-	116,990
Volunteer travel costs	-	2,978	2,978	-	3,122
	<u>363,743</u>	<u>120,820</u>	<u>484,563</u>	<u>370,217</u>	<u>500,595</u>
Analysed between					
Charitable activities	<u>363,743</u>	<u>120,820</u>	<u>484,563</u>	<u>370,217</u>	<u>500,595</u>

Governance costs includes payments to the auditors of £4,960 (2023, £4,725) for audit fees.

11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	4,725	4,725
Depreciation of owned tangible fixed assets	15,908	17,616
Amortisation of intangible assets	5,395	-
	<u>26,028</u>	<u>22,341</u>

12 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Management	1	1
Finance, Admin & Corporate Services	8	9
Shop	4	3
Training	1	1
Total	<u>14</u>	<u>14</u>
Employment costs	2024	2023
	£	£
Wages and salaries	<u>442,968</u>	<u>441,922</u>

There were no employees whose annual remuneration was more than £60,000.

14 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	83,934	(78,828)
Sale of investments	11,195	61,652
	<u>95,129</u>	<u>(17,176)</u>

15 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

16 Intangible fixed assets

	Software £
Cost	
At 1 June 2023	-
Additions - separately acquired	26,976
At 31 May 2024	<u>26,976</u>
Amortisation and impairment	
At 1 June 2023	-
Amortisation charged for the year	5,395
At 31 May 2024	<u>5,395</u>
Carrying amount	
At 31 May 2024	<u>21,581</u>
At 31 May 2023	<u>-</u>

17 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 June 2023	1,090,975	121,346	1,212,321
Additions	-	2,728	2,728
At 31 May 2024	<u>1,090,975</u>	<u>124,074</u>	<u>1,215,049</u>
Depreciation and impairment			
At 1 June 2023	191,527	108,930	300,457
Depreciation charged in the year	10,910	2,499	13,409
At 31 May 2024	<u>202,437</u>	<u>111,429</u>	<u>313,866</u>
Carrying amount			
At 31 May 2024	<u>888,538</u>	<u>12,645</u>	<u>901,183</u>
At 31 May 2023	<u>899,448</u>	<u>12,416</u>	<u>911,864</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

18 Fixed asset investments

	Listed £	Cash balance £	Total £
Cost or valuation			
At 1 June 2023	914,430	17,135	931,565
Additions	216,608	-	216,608
Valuation changes	83,934	-	83,934
Net movement in cash	-	(8,170)	(8,170)
Disposals	(169,654)	-	(169,654)
	<u>1,045,318</u>	<u>8,965</u>	<u>1,054,283</u>
At 31 May 2024	1,045,318	8,965	1,054,283
Carrying amount			
At 31 May 2024	<u>1,045,318</u>	<u>8,965</u>	<u>1,054,283</u>
At 31 May 2023	<u>914,430</u>	<u>17,135</u>	<u>931,565</u>

19 Stocks

	2024 £	2023 £
Finished goods and goods for resale	111,829	121,407

20 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	6,262	6,040
Other debtors	811	811
Prepayments and accrued income	13,804	8,504
	<u>20,877</u>	<u>15,355</u>

21 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	15,516	26,202
Trade creditors	1,716	8,542
Other creditors	1,156	94
Accruals and deferred income	15,306	13,296
	<u>33,694</u>	<u>48,134</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 June 2023 £	Incoming resources £	Resources expended £	At 31 May 2024 £
	-	173,410	(173,410)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	At 31 May 2023 £
	-	166,671	(166,671)	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 June 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 May 2024 £
General funds	2,091,626	619,546	(669,463)	95,129	2,136,838
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 June 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 May 2023 £
General funds	2,100,923	701,823	(693,944)	(17,176)	2,091,626
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

24 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Fund balances at 31 May 2024 are represented by:						
Intangible fixed assets	21,581	-	21,581	-	-	-
Tangible assets	901,183	-	901,183	911,864	-	911,864
Investments	1,054,283	-	1,054,283	931,565	-	931,565
Current assets/(liabilities)	159,791	-	159,791	248,197	-	248,197
	<u>2,136,838</u>	<u>-</u>	<u>2,136,838</u>	<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>

Movement in Reserves

	At 31/5/23	Incoming Resources	Resources Expended	Transfers	At 31/5/24
	£	£	£	£	£
Restricted	-	173,410	173,410	-	-
Operational	2,091,626	714,675	669,463	-	2,136,838
	<u>2,091,626</u>	<u>888,085</u>	<u>842,873</u>	<u>-</u>	<u>2,136,838</u>

25 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

26 Taxation

The company is recognised as a charity by HM Revenue and Customs under reference NI00689. Its activities are therefore exempt from taxation.

27 Analysis of changes in net funds

The charity had no material debt during the year.

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Annual report

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MAY 2024

The Trustees have pleasure in presenting their annual report and financial statements for the year ended 31 May 2024.

Introduction

About Us

The Girls' Brigade NI Ltd is a Christian, international and interdenominational organisation. There are 269 GB companies in Northern Ireland with a total of 18,473 members, made up of 15,161 girls, 2,123 Officers, 387 Sub-Officers and 802 Associate Leaders.

GBNI employs 14 staff based at GB Headquarters (GBHQ) in Antrim.

Work carried out at GBHQ includes:

- Design and implementation of the leadership training programme;
- Production of programme resources for leaders;
- Annual Scripture Course;
- Implementation and maintenance of policies:
- Safeguarding;
- Health and safety;
- Marketing and communication
- Maintenance of the GBNI website;
- Production of GB leaders' newsletters; and
- PR and marketing services.

Our Aim

The Aim of Girls' Brigade, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

Our Vision

Girls' Brigade Northern Ireland will be recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life.

Our Motto

'Seek, Serve and Follow Christ'.

The Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 May 2024.

Introduction

GBNI is a Christian, international, interdenominational, uniformed organisation. The Vision for Girls' Brigade Northern Ireland is that it will be recognised as a dynamic, relevant, Christ-centred organisation, effectively reaching out to all girls to value, nurture and equip them for life.

Legal Status

GBNI is registered as a company limited by guarantee in Northern Ireland Number NI058531, registered with the Charity Commission for Northern Ireland NIC100405 and as a charity for tax purposes by HMRC Reference No. NI00689 and VAT Registration No 254684143.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Members of the Board of Trustees

Members of the Board, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 19.

In accordance with company law, as the charity's directors, we certify that:

- As far as we are aware, there is no relevant audit information on which the charity's auditors are unaware of; and
- We have taken all the steps, that we ought to have taken, in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which provides a true and fair view of the state of affairs of the charity at the end of the year and of the incoming and outgoing resources for the year, then ended.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable it to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's articles of association, 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 (FRS 102)" (effective 1 January 2019).

Aims and Objectives of GBNI

Purpose and Aim

Our charity's Purpose, as set out in the GB Regulations, is to help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The Objects contained in the charity's Memorandum of Association are to promote, extend and maintain Christian belief and behaviour primarily in girls. This is done through the formation and development of local groups for the purposes of training and encouraging such members to follow the standard set by the Lord Jesus Christ for the whole of life and to provide positive Christian teaching regarding the social issues facing them in their growing and adult lives.

Our Aim fully reflects the purpose that the charity was set up to further.

Ensuring our Work Delivers our Aim and Objectives

We review our Aim, Objectives and activities every three years. This strategic review looks at what we achieved and the outcomes of our work in the previous three years. The review looks at the success of each key activity and the benefits they have brought to those groups of girls and women we are set up to help. The review also helps us ensure our Aim, Objectives and activities remained focused on our stated purpose. We refer to the guidance contained in The Charity Commission for Northern Ireland's guidance on public benefit when reviewing our Aim and Objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the Aim and Objectives they have set.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

The Focus of our Work

Our main strategic priorities for the year were:

- To deliver effective, inclusive youth work, engaging with young people across NI in our companies each week to raise standards for all.
- To train leaders to deliver high quality programmes and develop the young people. This includes delivering training for volunteers, encouraging girls into leadership and a programme of safeguarding training for leaders.
- To increase the number of girls we work with and to develop our youth-led decision-making participation scheme, 'GBNI Youth Forum'.
- To increase access and equity.
- To resource and support leaders and seek out funding. This includes the provision of programme materials and support for leaders.
- To improve the self-esteem of girls and make them become better citizens.
- To encourage personal, physical and spiritual development in the girls we engage with.

How our Activities Deliver Public Benefit

The direct benefits which flow from the purpose of GBNI are the spiritual, personal and social development of girls who participate in GB activities, events and programmes. This includes enhanced self-confidence, self-esteem and leadership skills and the adoption of a moral framework, which encourages our girls to be good citizens. The wider benefit to the 'community at large', is enhanced social education and responsible citizenship that flows from the purpose. These benefits are demonstrated through the feedback provided by the girls and the voluntary leaders in GB companies, through feedback from local churches and statutory youth services, regular assessment by the Education and Training Inspectorate and independent evaluations of training, programmes and events.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Who Used and Benefitted from our Services

The charity's beneficiaries are girls. There is no private benefit flowing from the purpose of the charity. GBNI offers a programme of fun activities for girls, designed to educate, challenge and inspire along with Christian teaching that is relevant and meaningful to girls today. The GB companies are run in local churches/missions. Companies meet once a week, from September to April/May each year. Girls are grouped into sections according to age:

- **Explorers:** 3-7 yrs (Pre-school - P4)
- **Juniors:** 8-10 yrs (P5 - P7)
- **Seniors:** 11-13 yrs (Yr 8 - Yr 10)
- **Brigaders:** 14 -18 yrs (Yr 11+)

GB is a safe, caring, nurturing place where girls can:

- Be creative, find sporting talents, and enter competitions;
- Have fun in a safe and caring environment;
- Make lifelong friends;
- Build confidence and self-esteem;
- Discover God and the relevance of the Bible today;
- Develop practical life skills;
- Escape from the pressures of school;
- Find a place where girls can be girls;
- Find a sense of belonging; and
- Gain access to the Duke of Edinburgh Award (DofE) and others.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

PRESIDENT'S REPORT

As I look forward to my summer holidays and take some time to reflect on our 2023/24 session of Girls' Brigade in Northern Ireland, I anticipate a summer with significant sporting events – Wimbledon in July is always a favourite in our house, the Euros in Germany and the 2024 Olympics in France during August. The athletes participating in all these events have worked hard, trained and are at the top of their sports, all competing, giving their best, hoping to win the prize, but knowing that not everyone who takes part wins, but pushing themselves to their limits to participate.

Perhaps the GBNI year, in our companies, could loosely be compared to an Olympic Games – many facets requiring different levels of strength, endurance, fitness and skill. No athlete would ever be able to compete in every event in an Olympic Games, similarly in our GB companies, we choose the events and activities which best fit our skills and talents as leaders, as well as the interests of the young ladies in our companies to enable them to learn, have fun and be encouraged to 'Seek, Serve and Follow Christ'. In each of our companies we serve God where we are, not all participating in every event, some companies not participating in any, yet all very much engaged in the Christian race, working, using the resources and gifts that we have to serve God where He has placed us. It is not an easy race, but we are all participants, but thankfully not in our own strength and always mindful that we serve one who loves us and gives so much for us.

"...let us throw off everything that hinders and the sin that so easily entangles. And let us run with perseverance the race marked out for us, fixing our eyes on Jesus, the pioneer and perfecter of faith. For the joy set before him he endured the cross, scorning its shame, and sat down at the right hand of the throne of God. Consider him who endured such opposition from sinners, so that you will not grow weary and lose heart." Hebrews 12:1-3.

Parents' Evening and Displays are one of the highlights of the GB calendar. As GBNI President, it has been a real privilege to have the honour of attending some displays in the spring and seeing so much of what has been accomplished in our GB companies over the past year.

In September 2023, as we embarked once again on a year's work, it was with the familiar routine that is well-established. PE demonstrations were once again well attended and appreciated by our members. Teams once again adopted a blended approach to Team business which enabled a very encouraging regional attendance at meetings. These were a mixture of online and in-person, but always had the option of joining virtually if it was more convenient. The contribution of District Representatives to Team Meetings is so welcome, as this input, and the shared decisions of our Teams, help to shape the programme, training and events organised with our amazing staff. Training webinars are now also the norm and once again this year encouraged good attendance.

Our Duke of Edinburgh's Award Presentation took place in Thomas Street Methodist Church, Portadown last November. It was a very special evening where the guest speaker, Lisa Keys from Boys' Brigade NI, shared a message comparing the Christian journey to an expedition, which was very appropriate. It is so encouraging to see the DofE scheme grow from strength to strength with so many girls achieving Bronze, Silver and Gold Awards. At a presentation in Hillsborough to mark the King's 75th Birthday, the many years of service of three of our members, Mrs Gillian Trouton, Mrs Patricia Bradshaw and Mrs Shelley Martin, was acknowledged with the presentation of Long Service Awards. Our Vice-President, Heather Lindsay, also attended this year's Gold Award Presentation in London in May 2024.

Also, during the 2023/24 session, our sports competitions were Badminton for Brigaders while the Seniors took part in Futsal competitions. The Activities Team welcomed the support and sponsorship of the IFA with the Futsal programme. The NI Finals are an opportunity for our companies, from across the province, to come together for what is hoped will be a fun, competitive but enjoyable night. While getting a venue for our Senior Futsal NI Final was quite a challenge, and required a change of date, these competitions went well, and it was encouraging to see an increased number of companies participating in session. The Explorer and Junior Team Games NI Finals in Wellington Presbyterian, Ballymena were great fun and with the teams not knowing the games until they arrived, they were enjoyed by everyone, including the Team who organised and stewarded the event.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

This year, Girls' Brigade NI welcomed a new company into our ranks – 377th NI Ballydown Presbyterian GB company. I had the pleasure, along with the National Secretary, of attending their Affiliation Service back in October. We received a very warm welcome from Mrs Sharon Moffett, the new Captain, along with the Chaplain, Officers and girls at their special service. We wish this company continued blessings for the future as they establish and grow in Banbridge.

In October, with our National Secretary and two of our Board Youth Reps, Lauren, Melissa and I attended an in-person European Fellowship weekend at Glasgow Airport. For many of us, including myself, this was our first experience of EF. Our European Vice-President, Amelia Heaford, coordinated the weekend. We had fellowship together as well as looking at EF funding and how we can realistically work together, and it was also an opportunity to learn how GB England and Wales and GB Scotland operate.

In December, the GBNI Youth Forum Carol Service at Moira Presbyterian Church once again set us all up for Christmas festivities. Everyone, who attended, very much enjoyed the night and we thank the Youth Forum for their work coordinating and leading this event.

I had the pleasure, with Heather and Tracey of chairing the NI PE Finals in February in a new venue, Parkhall Integrated College, Antrim. This was a great venue. Once again, we were amazed at the standard of the performances of teams and soloists alike. The Associate competition in Lisburn the following week was also exceptional. The professional standard of their performances was superb. The girls and Officers all did an amazing job! The passion and commitment of the Work Setters and PE Team must also be acknowledged as they work so far in advance, planning for every eventuality. Congratulations to everyone involved!

The Queen's Award, our highest GB Award, aims to encourage girls and young women to a personal commitment to the Lord Jesus Christ while respecting other faiths; inspiring them to greater endeavour in service within the general community and to contribute to the worldwide concept of the Girls' Brigade. Appreciating the work involved, it was lovely to travel to West Church Presbyterian, Ballymena to this year's Queen's Award Presentation in May. This was a very special evening for the recipients, their families, companies and the wider Girls' Brigade family with our special guest for the evening, Deaconess Rachel Cubitt, whose encouraging message was well received. We thank everyone in West Church for their warm welcome.

Endurance Awards are a very special opportunity for companies to acknowledge the bravery and courage of their members who have experienced and come through challenges. This year, once agreed by the Trustee Board, it was a pleasure to present four Awards in three companies to young ladies who have faced their own, different challenges and continued to attend and contribute to their GB companies. Awards were presented to Anna Stevenson & Sophie Leinster, 62nd NI Hamilton Road Presbyterian, Darcie Smyth, 142nd NI Kilmakee Presbyterian and Sophie McClenaghan, 155th NI Greenisland Methodist. Visiting these companies, the pastoral support, Christian concern and impact these companies have made is equally noteworthy. Congratulations to everyone involved.

The year ended with two afternoon tea events where the work of our volunteers was acknowledged at the Dunadry and Killyhevlin Hotels. These events were possible thanks to Development Funding from the Education Authority. It was lovely to meet leaders and helpers from across the province for a very relaxed afternoon of fellowship and food. A treat which was enjoyed by everyone who attended. Team Members, District Representatives and Board Members were also treated to some fun and a barbecue at GB Headquarters from these funding streams too.

After another full and busy year in Girls' Brigade, I am thankful for God's faithfulness, and His provision both in terms of grace and protection, personnel and resources. I am so grateful for all that has been achieved and the seeds that have been sown this year. As we rejoice, let us also pray that in His time, this seed will bear much fruit for God's glory and the extension of His kingdom amongst our members.

1 Corinthians 3:6-9

"I planted, Apollos watered, but God was causing the growth. So then neither the one who plants nor the one who waters is anything, but God who causes the growth. Now he who plants and he who waters are one; but each will receive his own reward according to his own labour. For we are God's fellow workers; you are God's field, God's building."

Isobel McKane
GBNI President

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

CHAIRPERSON'S REPORT

I cannot quite believe that this report brings an end to my first term as Chairperson of GBNI! Thank you for trusting me to continue as Chair for another term. I hope I am going forward into my second term, wiser and more prepared than I was for the first! If I am, it is very much thanks to the talent and support of both the Trustee Board and Staff Team who do so much to look after our amazing organisation.

The last three years have been filled with both challenges and encouragement. We cannot ignore the fact that some companies are struggling, the number of leaders and girls is reducing, and costs continue to rise. The Trustee Board has had to make some difficult decisions, particularly around the issue of costs and fees, striving to keep a delicate balance which will not place too onerous a burden on companies but still allows GBNI to function at a level we have grown to expect. All of this makes running GB both at company and national level more difficult, but at the heart of it all as 1 Timothy 4:10 says, "That is why we labour and strive, because we have put our hope in the living God, who is the Saviour of all people, and especially of those who believe".

Some staff have moved on from GB to go onto new adventures and new staff have joined us and the work of GB continues. Two staff members, Ann and Leeanne, celebrated 20 years of service in GB this year. We might not always say it but thank you. As members of GB, we really do appreciate the hard work and dedication of the Staff Team. I would also like to say thank you to the Trustee Board Members, Brigade Council and Team Representatives, both those who are finishing their term of office and those just starting theirs, the work that you all do is unrecognised but vital, if GB is not only to survive but thrive.

Some highlights of the year for me included:

- Northern Ireland Finals for sports competitions, team games and PE; as always, the talent on display was amazing and in all the activities, congratulations should be shared with all the worthy winners.
- Both the DofE Presentation Evening in Thomas Street Methodist and the Queen's Award Presentation Evening in West Church Ballymena were an absolute joy with girls and young women once again showing that the future of GB is in safe hands.
- Attending one of four Army District Days during April/May 2024 which saw 335 girls in total taking part in a morning of fun and fellowship as they completed several skilled challenges in collaboration with the Army. We have up to 40 girls, aged 14-18, attending the Army Summer Camp in August and we look forward to hearing the success of this event in due course.

Throughout the year I was delighted to be invited to celebrate with companies at their anniversary services and displays and attend the Lisburn City Council's D-Day Anniversary celebration.

Thanks to the receipt of some EA development funding, GBNI was also able to celebrate our volunteers with two Afternoon Tea events held at the Dunadry Hotel and the Killyhevin Hotel and a BBQ for Team Members at GBNI Headquarters.

Looking forward to the year ahead, I once again want to say thank you to everyone who works tirelessly to promote and run our companies and encourage girls to, "Seek, Serve and Follow Christ". We are a unique group of individuals, all working with a common purpose and through good times and bad, take heart with the promise found in 1 Peter 1:6-7, "In all this you greatly rejoice, though now for a little while you may have had to suffer grief in all kinds of trials. These have come so that the proven genuineness of your faith of greater worth than gold, which perishes even though refined by fire may result in praise, glory and honour when Jesus Christ is revealed".

Tracey Davies
GBNI Chairperson

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Chaplain's Report

As we come to the end of our GB year and the summer stretches out before us, I am sure you have heard the phrase, "Where has the year gone?" It is fascinating, leading and serving children and teenagers for whom a year seems a terribly long time and yet for us adults a year seems to whizz by. Peter in 2 Peter 3:8 builds on Moses' Psalm 90 and reminds us that for the Lord, a day is as a thousand years and a thousand years as a day. Undoubtedly, there will have been things that you wanted to do last year but weren't able to, time just slips away but how wonderful to know that isn't the case with the Lord. God keeps all His promises in His own perfect time. There is nowhere that this is better proven than in the Saviour of sinners, the Lord Jesus. You and I know that in the person of Christ, the Lord's love is from everlasting to everlasting and we are richly blessed to have time to share that Gospel challenge and invitation with our girls.

It is deeply comforting to know that our times are in His hands. We have known that truth at GBNI Board and Brigade Council as we received reports and sought to prayerfully deliberate over matters.

Our GBNI Spiritual Team has been blessed by the arrival of Rev Aaron Ditty, our new Spiritual Officer on the Staff Team at GBHQ. Aaron, along with the support of his skilful volunteers, began and brought together the new Scripture Course for 2024/25. Our prayer is that through the engaging material, girls will encounter the Lord who reveals Himself, who made the world, who sent Jesus, who can forgive us through Jesus, and who blesses us with life to the full as His followers.

Personally, it has also been a privilege to serve on the new website project. I am really excited to see its launch soon and know it will be a great blessing for GB at all levels.

Once again, thank you for the time you faithfully give in your GB companies to serve Christ and work with the girls. I pray you know rest and refreshment before a new term starts. Psalm 125:1 tells us, "Those who trust in the LORD are like Mount Zion, which cannot be moved, but abides forever."

Yours in Christ,

Rev Ben Preston
GBNI Chaplain

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Some 15,161 girls were engaged in weekly programmes supported by 3,312 leaders in 269 GB companies. All the girls took part in age-appropriate programmes designed to challenge, educate and inspire them. The breakdown of members by age is as follows:

- Under 5s (3 - 4 yrs): 2,578
- Explorers (5 - 7 yrs): 4,579
- Juniors (8 - 10 yrs): 3,756
- Seniors (11 - 13 yrs): 2,342
- Brigaders (14 - 18 yrs): 1,816
- Associates (18 yrs+): 90
- Associate Leaders: 802
- Sub-Officers: 387
- Officers: 2,123

GB leaders were resourced with materials and ideas to create programmes that met the needs and interests of their girls. The programme is progressive and rewards girls for participation.

To encourage girls to consider their attitudes and perceptions of people from other communities, we continued to work with five other uniformed organisations on community relations programmes to develop greater understanding and respect for different cultures and traditions in Northern Ireland.

To resource leaders to deliver high-quality programmes we delivered training for volunteers, encouraging girls into leadership and a programme of safeguarding training for leaders.

Numbers Trained:

- Officers 177
- Sub-Officers 188
- Queens Award 25
- The Duke of Edinburgh's Award - Gold 103
- The Duke of Edinburgh's Award - Silver 88
- The Duke of Edinburgh's Award - Bronze 29

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Activities Team

The 2023/24 session was a very exciting year. It was fantastic to be out and about catching up with leaders and seeing the girls enjoying competitions. In December, the Brigaders travelled to Lisburn Racquets Club for their Badminton Doubles Finals. This was a fantastic event, and many thanks must go to William, Alec, and their team from Ulster Badminton for facilitating the NI Finals. It was greatly supported by leaders helping from District 6.

At the start of 2024, it was the Seniors turn to travel to the Valley Leisure Centre in Newtownabbey for their Senior Futsal NI Final. It was great to be collaborating with the Irish Football Association. Our thanks must go to Lauren Moore and her team from the Irish Football Association for all of their hard work throughout the entire session, for supplying a venue, scheduling match play and providing referee support for the NI Final. As part of their prizes, all teams who qualified for the NI Final were invited to go and watch the Northern Ireland Women's UEFA Play-off between Northern Ireland and Montenegro at Windsor Park in February. Those who attended the match were invited to take part in the half-time walk around the pitch, which was a fantastic opportunity for the girls and their leaders. We look forward to continuing this partnership with the IFA in the future.

Finally, in March, Explorers and Juniors took part in their respective Team Games NI Finals. The girls had a brilliant day at the Final which was held in Wellington Presbyterian Church. Throughout the day, there were lots of smiling faces and laughter to be seen and heard.

It was great to be in partnership again with Habitat for Humanity Ireland for our art competitions for Seniors and Brigaders. The theme was thinking about how we take responsibility for looking after our world. The girls were asked to capture photos of their favourite wonders of creation and to tell us how and why they think we should be doing our part to protect our world. It was incredible to see hundreds of entries coming through the door. Thanks to Peter and the team from Habitat, who spent the day at GBHQ picking the winners. As always, art entry money is a great way to do fundraising for this very worthwhile organisation as half of all entry fees went directly to help support the work of Habitat.

The Activities Team would like to thank everyone who helped out with stewarding, refereeing, and organising all levels of competitions this year, from company and district level to NI Finals. Thank you also, to the Officers and leaders in each company for training and coaching their girls, to enable them to take part in this year's competitions. We really couldn't have done it without you all.

DofE Team

The DofE Scheme continues to grow within GBNI. This year we had 103 Bronze Awards, 88 Silver Awards and 29 Gold Awards completed successfully. Gold Award participants from GBNI attended Celebration events both at Buckingham Palace and Hillsborough Castle, and our own Bronze and Silver Celebration Evening was held in Thomas Street Methodist Church. Lisa Keys (BBNI Chief Officer) spoke inspirationally to the participants and recognised all the commitment and work that our GBNI participants, leaders and parents put into each and every Award. We would like to take this opportunity to thank all the GBNI leaders who work so passionately to make the DofE Scheme a continuing success in our organisation.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

PE Team

It was wonderful to see PE competitions back again in the 2023/24 session in a lovely new venue. It was amazing to see so many girls taking part to such a high standard and having fun.

Many thanks to the PE Team and Work Setters who worked so hard to provide such exciting sets that challenged the girls, but that were also enjoyable to learn and perform. PE is very much a massive team effort, and the passion and dedication of our volunteers is very much appreciated. Together they work so hard and with such enthusiasm and commitment, to ensure that PE is a huge success.

The NI Finals gives everyone the opportunity to celebrate the talents and skills, not only of the girls performing but of everyone involved in creating, teaching and developing each set. It was very encouraging to see so many companies entering the competitions and we look forward to seeing more companies coming back to PE competitions over the next year as we continue to develop and grow PE in GB. Many thanks must also go to the team at Parkhall Integrated College and Trinity Methodist Lisburn, for hosting the NI Finals, and to the members of Belfast City Mission, Rathcoole, Ballyclare Presbyterian, and Trinity Methodist Church, Lisburn, for organising and providing the charity tea and coffee at the events to raise funds for their chosen causes.

Thank you also to everyone who volunteered to help out at PE Competitions, both at district and NI level, and to the Officers and leaders in each company for training and coaching their girls; so that they were equipped and prepared to take part in the PE Competitions. All your hard work and dedication is really appreciated. We are indebted to you all for your hard work and commitment throughout the year.

Thank you all again and we look forward to seeing you next year.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Programme Team

The 2023/24 GB session saw the GBNI Programme Team complete the third and final set of programme updates in association with Habitat for Humanity Ireland as part of the three-year charity partnership. Habitat updates were developed for leaders across all sections (Under 5s, Explorers, Juniors, Seniors, and Brigaders) focusing on advocacy and using our voices to help others and effect change.

A new relationship was developed with Ulster Wildlife, and we were excited to be able to produce a Leader Programme Pack as well as fun, interactive workbooks for Explorers and Juniors.

Three editions of the Resources4U publication were published, packed full of craft, games and activity ideas for leaders for every section.

The Programme Team also developed a series of short video resources, available from August 2024, for GBNI leaders covering topics such as:

- An introduction to GB for potential leaders;
- Guide to GB uniform;
- Basic PE steps and movements; and
- Leading from the front.

Thank you to the GBNI Programme Team for their commitment and enthusiasm all year and we look forward to everything the 2024/25 session brings!

Queen's Award Team

The Queen's Award Team were delighted to award The Queen's Award badge and certificate to 25 young women upon successful completion of their Award programme this session. Between them, the Award recipients completed over 1200 hours of service within their local community. This is in addition to service within their GB company and also in the wider life of their church.

This year girls, once again, completed project assignments to an extremely high standard. We were delighted to see some new project choices, such as planning, recording and editing a podcast series and the design and distribution of hundreds of Discipleship stones.

As a GB family, we congratulate all the girls on their achievement and thank them all for their commitment to GB. GBNI is very proud of our Queen's Award girls and the level of dedication they have shown in completing the Award programme.

West Church Ballymena warmly welcomed the Queen's Award recipients and guests to their church for this year's Award Presentation Ceremony on Friday 10th May 2024. Our guest speaker was Deaconess Rachel Cubitt. We were also delighted to be joined by Alderman Gerardine Mulvenna, Mayor of Mid and East Antrim, as well as Group Commander Archie McKay, Northern Ireland Fire and Rescue Service who was presented with trauma teddies completed by the girls as part of their initiative test. A special thanks to everyone at West Church Ballymena including the catering team and the praise band for their kindness and hospitality.

During the evening, experiences and lessons learned during their Queen's Award journey were also shared by Hannah Chambers (111th NI Newtownabbey Methodist Mission), Olivia Smyth (221st NI Magherafelt Presbyterian), Amy McGregor (252nd NI Balteagh Presbyterian) and Mollie Guthrie-Drumm (320th NI Kilfennan Presbyterian).

In this upcoming session, we continue to offer a Queen's Award programme that will continue to inspire, stretch, challenge, and equip girls by developing skills, offering experiences, and supporting each girl on her journey of faith. We ask you to remember in prayer all Queen's Award girls as they complete the programme and their leaders who continue to support and encourage girls at each stage of the Award.

Thank you to the Queen's Award Team for their support, enthusiasm and dedication to GB and the Queen's Award programme. The time and effort the Team commit to marking initiative tests, assessing projects, conducting final interviews etc. is considerable and we commend them for their willingness to serve completely and wholeheartedly.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Queen's Award recipients 2023/24

District 1

18th NI Dundonald Presbyterian Rachel McVeigh

District 4

197th NI Ballyblack Presbyterian Rebecca McCormick

District 6

92nd NI Hillsborough Presbyterian Zoe Taylor

District 7

138th NI Moy Presbyterian Katie Stinson
138th NI Moy Presbyterian Grace Wylie

District 8

111th NI Newtownabbey Methodist Mission Hannah Chambers
111th NI Newtownabbey Methodist Mission Leah McCallan

District 9

20th NI Joymount Presbyterian Eden Cully
367th NI Ballyclare Presbyterian Megan Allen
367th NI Ballyclare Presbyterian Ellie Andrew

District 10

221st NI Magherafelt Presbyterian Ellen Bleaks
221st NI Magherafelt Presbyterian Olivia Smyth
258th NI Culnady Presbyterian Abbie Caskey

District 11

248th NI Second Limavady Presbyterian Charlee Hamilton
252nd NI Balteagh Presbyterian Amy McGregor
254th NI First Limavady Presbyterian Rebecca Hutton
254th NI First Limavady Presbyterian Millie Thompson
312th NI Bovevagh Parish Anna Burnett
320th NI Kilfennan Presbyterian Mollie Guthrie-Drumm
320th NI Kilfennan Presbyterian Hollie Parke
320th NI Kilfennan Presbyterian Keira Thompson

District 12

208th NI Irvinestown Presbyterian Jasmine Giles
208th NI Irvinestown Presbyterian Rebecca Thompson

District 13

236th NI Armoy Presbyterian Amy McCurdy
273rd NI Ballymoney Reformed Presbyterian Rebekah Blair

Spiritual Team

The 2023/24 session of GB has provided many reasons and opportunities to give thanks to God for His provision and guidance. We are a Team that cannot do our work without the work of the Holy Spirit in our lives and are thankful that, in our deliberations and work, God's hand has been evident time and time again.

Our GBNI Chaplain, Rev Ben Preston, has led the Team with passion and wisdom. We are thankful for his enthusiasm for the Scriptures.

This year we have seen a significant change in the Spiritual Team and department. Namely, we welcomed our new Spiritual Officer, Aaron Ditty, in August 2023. Much of his work has been concentrated on our new Scripture Course for the 2024/25 session. It is titled, "We Believe" and consists of ten lessons outlining the core, fundamental beliefs of the Girls' Brigade.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

The Spiritual Team believes that in this current cultural climate, there are many opposing voices vying for our girls' attention. Stating clearly who and what we believe in, as an organisation, will enable us to be stronger and more confident as we move forward.

Additional support for GB companies has not been as plentiful as it has been in previous years. Much of this is due to the Spiritual Officer learning the role and taking time to assess the best way to assist companies in their delivery of the Scriptures. It is hoped that throughout the coming year there will be a Leaders' Worship Event, a GB Prayer Week and the option for online learning and fellowship.

Work will begin early in the Autumn session to prepare for next year's Scripture Course. The Spiritual Team would appreciate the prayers of our membership for wisdom, passion and guidance from God. May, all that we do, help girls to "Seek, Serve and Follow Christ".

Training Team

This year saw a significant increase in trainees for both the Officer and Sub-Officer training courses, with 177 coming forward for Officer training and 188 for Sub-Officer training. The new format for the Sub-Officer training, introduced last year, was continued in 2023/24 and we are very grateful for the continued support of each district in running workshops for their trainees.

It is fantastic to see so many come forward to take up leadership roles in our local GB companies, allowing GBNI to continue its great work with our girls and young women. We would like to take this opportunity to thank all of the leaders who work so hard to make the training so successful each year - Captains, GB leaders, Training Team Reps and District Reps all come together to provide the leadership training that helps keep our GB companies well supplied with leaders for the future.

Youth Forum

Over the course of the 2023/24 session, the GBNI Youth Forum experienced times of great blessing and joy but also some moments that gave us pause for thought as we considered the future. Chief among those considerations is the desire to have a Forum that works for the benefit of our most important members, the girls we serve.

We continued to practically support members through the delivery of our "Roadshows". These saw a member of the GBNI Youth Forum Team visit individual GB companies, from north to south and east to west. Each Roadshow included a presentation about the work of the Forum and an invitation to get involved in future events. Membership and representation at district level and in GB Teams, were highlighted as a positive for all involved.

We held our annual Carol Service on 2 December in Moira Presbyterian Church. Our speaker for the evening was Ruth Dalzell who encouraged us to think about the women of Jesus' family tree. Upwards of 90 members joined together for what proved to be an uplifting and God-glorifying evening.

Another popular aspect of the GBNI Youth Forum's work is our resources. One resource that is given out on request is our "Next Chapter" boxes. This tremendous resource includes a book and other gifts that can aid those girls in our companies who are moving on to university or college. There are encouragements and tips for life after GB and spiritual guidance for those times when following Jesus is tough. Over 100 of these have been distributed and we give thanks for the provision and continued interest there has been. Another resource we were delighted to provide was our "GB Prayer Book". This book has 40 specially written prayers that cover a wide range of topics that the girls can use as part of their devotional life, or as a means of help when they struggle to find the words in prayer. 500 of these have been distributed to date at our Carol Service and Roadshows.

The year ahead will see inevitable change for the Forum. We would appreciate the prayers of the membership as we discern God's leading for the future. A special word of thanks to all who have been involved and given so much of their time to the GBNI Youth Forum. Namely, we thank Melissa Meldrum who is stepping back this year from the Team after many years of faithful and passionate service.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

GBNI Shop

Due to uniform and leisure wear sales, September and October are the busiest months of the year. Overall, these categories account for 69% of yearly sales. Shop Staff processed 2203 orders in September - 1285 were customers in-store and 918 by post. The Shop opens on Saturday mornings during September and two in October- these days continue to be extremely busy with up to 75 customers dealt with each morning.

See the table below with sales figures (including returns) listed by category for 2022/23 and 2023/24 (sales figures do not include VAT).

	2022/23 £	2023/24 £	Difference £
Uniform	212,277	171,494	-40,783
Leisure Wear	39,479	37,501	-1,978
Awards	25,692	28,289	2,597
Trophies	5,181	8,097	2,916
Gifts	20,981	23,258	2,277
Coronation Coin	15,786	0	-15,786
Resources	5,996	4,983	-1,013
Scripture	32,411	22,105	-10,306
DofE	6,544	7,781	1,237
Totals	364,347	303,508	-60,839

- Overall sales have decreased by £60,839.
- Uniform sales have decreased by £40,783 due to the extremely busy previous year as companies reopened fully after COVID-19.
- Uniform sales accounted for 57% of all sales.
- We had £15,786 in sales of the Coronation Coin the previous year, contributing to the overall loss for 2023/24.
- Scripture sales for 2022/23 included sales from 2021/22 therefore this year is showing a decrease of £10,306.
- Awards, Trophies, and Gifts have all increased by over £2,000.
- Stock value for the end of the year is £111,828.87 and has decreased by £9,578.41 from the previous year.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2024

Financial review

The Trustees are reporting a surplus for the year to 31st May 2024 of £45,212 (2023: deficit of £9,297). Assessment fees were £260,282 (2023: £266,398) and shop sales were £303,508 (2023: £364,347). Shop expenditure reduced to £314,905 (2023: £325,809) as a result of decreased activity.

The year ended with an operational deficit of £49,917 (2023: surplus of £7,879). Our investments continued to perform well, providing £27,588 (2023: £28,386) of income in the year. Surplus on sales amounted to £11,195 (2023: £61,652), which, affected the overall value of our portfolio at 31 May 2024 and increased it by £95,129 (2023: decreased by £17,176).

The Trustees regard this as a satisfactory outcome in another difficult year and consider the financial position to be sound, with reserves, which are adequate to meet the future needs of the charity.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use or are not invested in tangible fixed assets should be maintained at a level equivalent to between six and nine month's charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. On 31st May 2024, the free reserves of £2,136,838 would have covered 27 months of the charity's expenditure. These reserves include buildings of £888,538.

Principal Funding Sources

Our principal funding sources are annual assessments on individual Girls' Brigade companies and shop sales. The Trustees are grateful for the continuing support of the Education Authority by way of a grant.

Investment Policy

The Trustees, with the assistance of their registered investment advisors, regularly monitor the investment portfolio to ensure maximum income and growth from the investments whilst continuing to pursue an ethical, medium risk policy which is not contrary to the charity's principles and values.

Risk Policy

The Trustees have considered the consequences of the continually rising cost of living and other major risks to which the charity is exposed and are satisfied that systems and protocols are in place to mitigate exposure to those risks. The current and future impact does not create a material uncertainty that casts doubt on the ability to continue as a going concern.

Plans for future periods

Given the strength of reserves and the continuing support of our funders for the foreseeable future, the principal plan is to build and strengthen the organisation through monitoring and reviews of the Strategic document and the feedback from our members.

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Structure, governance and management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I McKane

H Lindsay

T Davies

L Murtagh

I Orr

M Meldrum

L Cull

I Bryans

J Budd

A Bingham

T Erskine

B Preston

K Orr

(Appointed 13 September 2023)

Recruitment and Appointment of New Trustees

When new or additional trustees are required then the members are invited to submit nominations and subject to their compliance with the Memorandum and Articles of Association they are considered by the membership for election at the Annual General Meeting. Trustees may be co-opted at other times by the Board and their election as trustees is ratified or otherwise by the membership at the next AGM.

Trustees' Interests

None of the Trustees has any beneficial interest in the company.

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.



T Davies

Trustee

21 August 2024

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Annual return

GIRLS' BRIGADE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GIRLS' BRIGADE NORTHERN IRELAND

Opinion

We have audited the financial statements of Girls' Brigade Northern Ireland (the 'charity') for the year ended 31 May 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

GIRLS' BRIGADE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GIRLS' BRIGADE NORTHERN IRELAND

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs Amanda Harbinson (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

21 August 2024

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland
BT41 2QN

Corrigan CA Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Accounts

Charity registration number NIC100405
Company registration number NI058531 (Northern Ireland)

**GIRLS' BRIGADE NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

GIRLS' BRIGADE NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

National Secretary	G Clarke
Charity number	NIC100405
Company number	NI058531
Registered office	C2 Kilbegs Business Park Fergusons Way, Antrim BT41 4LZ
Auditor	Corrigan CA Limited, 24 Greystone Road, Antrim BT41 2QN
Solicitors	Hewitt & Gilpin 14-16 James Street South, Belfast BT2 7GA

GIRLS' BRIGADE NORTHERN IRELAND

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About Us

The Girls' Brigade NI Ltd is a Christian interdenominational and international organisation. There are 273 GB companies in Northern Ireland with a total of 18,154 members, made up of 14,951 girls, 2,152 Officers, 343 Sub-Officers and 708 Associate Leaders.

GBNI employs 14 staff based at GB Headquarters (GBHQ) in Antrim.

Work carried out at GBHQ includes:

- ï Design and implementation of the leadership training programme;
- ï Production of programme resources for leaders;
- ï Annual Scripture Course;
- ï Implementation and maintenance of policies:
- ï Child protection;
- ï Health and safety;
- ï Marketing and communication
- ï Maintenance of the GBNI website;
- ï Production of GB leaders' newsletters; and
- ï PR and marketing services.

Our Aim

The Aim of GBNI, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

Our Vision

GBNI will be recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life.

Our Motto

'Seek, Serve and Follow Christ'.

The Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 May 2023.

Introduction

GBNI is a Christian, interdenominational, international, uniformed organisation. The Vision for GBNI is that it will be recognised as a dynamic, relevant, Christ-centred organisation, effectively reaching out to all girls to value, nurture and equip them for life.

Legal Status

GBNI is registered as a company limited by guarantee in Northern Ireland Number NI058531, registered with the Charity Commission for Northern Ireland NIC100405 and as a charity for tax purposes by HMRC Reference No. NI00689 and VAT Registration No 254684143.

Members of the Board of Trustees

Members of the Board, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 21.

In accordance with company law, as the charity's directors, we certify that:

- i As far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ii We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which provide a true and fair view of the state of affairs of the charity.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable it to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, 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 (FRS 102)" (effective 1 January 2019).

Aim and Objectives of GBNI

Purpose and Aim

Our charity's purpose, and Aim as set out in the GB Regulations, is to help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The Objects contained in the charity's Memorandum of Association are to promote, extend and maintain Christian belief and behaviour primarily in girls. This is done through the formation and development of local groups for the purposes of training and encouraging such members to follow the standard set by the Lord Jesus Christ for the whole of life and to provide positive Christian teaching regarding the social issues facing them in their growing and adult lives.

Our Aim fully reflects the purpose that the charity was set up to further.

Ensuring our Work Delivers our Aim and Objectives

We review our Aim, Objectives and activities every three years. This strategic review looks at what we achieved and the outcomes of our work in the previous three years. The review looks at the success of each key activity and the benefits they have brought to those groups of girls and women we are set up to help. The review also helps us ensure our Aim, Objectives and activities remained focused on our stated purpose. We refer to the guidance contained in The Charity Commission for Northern Ireland's guidance on public benefit when reviewing our Aim and Objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the Aim and Objectives they have set.

The Focus of our Work

Our main strategic priorities for the year were:

- i To deliver effective, inclusive youth work, engaging with young people across NI in our companies each week to raise standards for all.
- ii To train leaders to deliver high-quality programmes and develop g people. This includes delivering training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.
- iii To increase the number of girls we work with and to develop our youth-led decision-making participation scheme, 'GBNI Youth Forum'.
- iv To increase access and equity.
- v To resource and support leaders and seek out funding. This includes the provision of programme materials and support for leaders.
- vi To improve the self-esteem of girls and make them become better citizens.
- vii To encourage personal, physical and spiritual development in the girls we engage with.

How our Activities Deliver Public Benefit

The direct benefits which flow from the purpose of GBNI is the spiritual, personal and social development of girls who participate in GB activities, events and programs. This includes enhanced self-confidence, self-esteem and leadership skills and the adoption of a moral framework, which encourages our girls to be good citizens. The wider benefit to the 'community at large', is enhanced social education and responsible citizenship that flows from the purpose. These benefits are demonstrated through the feedback provided by the girls and the voluntary leaders in GB companies, through feedback from local churches and statutory youth services, regular assessment by the Education and Training Inspectorate and independent evaluations of training, programs and events.

Who Used and Benefitted from our Services

The charity's beneficiaries are girls. There is no private benefit flowing from the purpose of the charity. GBNI offers a program of fun activities for girls, designed to educate, challenge and inspire along with Christian teaching that is relevant and meaningful to girls today. The GB companies are run in local churches/missions. Companies meet once a week, from September to April/May each year. Girls are grouped into sections according to age:

Explorers:	3-7 yrs	(Pre-school - P4)
Juniors:	8-10 yrs	(P5 - P7)
Seniors:	11-13 yrs	(Yr 8 - Yr 10)
Brigaders:	14 yrs+	(Yr 11+)

GB is a safe, caring, nurturing place where girls can:

- ï Be creative, find sporting talents, and enter competitions;
- ï Have fun in a safe and caring environment;
- ï Make lifelong friends;
- ï Build confidence and self-esteem;
- ï Discover God and the relevance of the Bible today;
- ï Develop practical life skills;
- ï Escape from the pressures of school;
- ï Find a place where girls can be girls;
- ï Find a sense of belonging; and
- ï Gain access to The Duke of Edinburgh's Award (DofE) and others.

President's Report

As we looked forward to the 2022/23 session of Girls' Brigade it was anticipating the return of PE, sporting and other competitions, fewer COVID-19 restrictions, and another move back to more 'normal' times.

"Rejoice always, pray continually, give thanks in all circumstances; for this is God's will for you in Christ Jesus." 1 Thessalonians 5:16-18

As I reflect on the year, which has passed, it is rejoicing in what was achieved, the lives reached, opportunities provided and achievements made. I have a grateful heart for the work done at all levels in Girls' Brigade by our staff, volunteers, Officers, and girls but acknowledging that the context in which this work took place also brought its challenges at so many levels. Some companies were starting to reopen in 2022/23; some continue to need more leaders or girls; while others continue to grow which also necessitates the need for additional resources etc. The global economic challenges made so many everyday commodities and resources so much more expensive, with no one immune to this, including running costs for churches, our companies and our girls' families.

The GB year hit the ground running last September with PE Demonstrations, Training Webinars, and a very special Leaders' Worship Event in Strand Presbyterian, Belfast at the beginning of October where our outgoing Chaplain, Rev Danny Rankin encouraged us, in his own unique way, to continue to serve our Saviour in our companies.

A blended approach to Team business enabled very encouraging regional attendance at meetings, which were a mixture of online, and in-person, but always with the option of joining virtually if it was more convenient. Training Webinars were also a more convenient option for the core and optional training. The feedback from this has been very encouraging too.

Our DofE Award Presentation took place in Ballyclare in November. As this was our first for a few years, everyone who had received their Bronze and Silver Awards were invited, unfortunately, not everyone was able to attend, but it was a very special evening where the guest speaker, Sonia Mawhinney's encouragement was so appropriate for our participants and an inspiration for everyone present. It is so good to see the scheme grow from strength to strength with so many girls achieving Bronze, Silver and Gold Awards. Ingrid, the DofE Team Leader helped with Presentations in London, and only recently our National Secretary also represented GBNI at a Gold Award Presentation at Hillsborough Castle. Congratulations to everyone on their achievements, especially given the work that goes into achieving each level by participants and their leaders. The long service of three of our leaders, Pauline McClelland, Maree Massie and Nicola Finnegan was also acknowledged by the DofE Award Scheme at a special ceremony in Hillsborough this year.

Sporting Finals are an excellent opportunity for our companies from across the province to come together for what is hoped would be a fun, competitive but enjoyable night. Brigader Unihoc and Senior Touch Rugby competitions were tightly contested. While the overall numbers participating in these Senior and Brigader events were fewer than before lockdown, the number of teams qualifying for the Finals were also reduced, which was prudent allowing for more matches at the Finals. While events were well-organised and generally

very enjoyable, it must be acknowledged they were not without their issues which the Activities Team are working towards mitigating against for the 2023/24 session.

This year GBNI welcomed a new company into our ranks - 376th NI Waringstown - a joint venture in the village between the Church of Ireland and Presbyterian Churches. I had the pleasure, along with the National Secretary, of attending their Affiliation Service, which was also held in November. It was so encouraging to see the energy and enthusiasm of their members, their families and the church families for this work, and I wish this company continued blessings in the years ahead.

In December, the GBNI Youth Forum held its first Carol Service and it really did kick-start the Christmas festivities for everyone who attended. It was so thoughtfully put together and everyone who attended really enjoyed this event, and in my opinion, it was a real success!

I also had the pleasure, along with Heather and Tracey, of chairing the NI PE Finals, in February. The standards achieved, after a three-year break, must be commended. Having been to some of the PE Team meetings in advance, I knew there were concerns about sets being challenging, given the girls had been away from PE for so long, but every competitor and team made it all look so easy. The professional standard of their performances was superb. The girls and Officers all did an amazing job! The passion and commitment of work setters and the PE Team must also be acknowledged as they work so far in advance, planning for every eventuality. PE made a welcome return, and we look forward, to this being built upon next year.

The Explorer and Junior Choir Competition Finals were held at Wellington Presbyterian, Ballymena and were another opportunity for our girls to shine. These competitions were very well attended and supported in March and were very enjoyable.

April ended with our GBNI Colour Run in Lurgan Park which was another exciting morning for the large crowd of participants, who, with the help of 'Fitness Freddy', despite the rain, ran the course. I hope you all saw the social media coverage of the Colour Bomb at the end! My own company took part and the girls had a ball!

A very special highlight of the year for me was the opportunity to represent GBNI at the Coronation Service for King Charles III at Westminster Abbey on the 6th May 2023. This was a very special service where people watching were taken to the next level. I watched Heads of State, royal families from across the world, as well as our own Royal Family process up the nave of Westminster Abbey, for what was a profoundly historic, religious service. The service, steeped in lots of historic liturgy and tradition, which focussed on the theme of loving service to others and to the character of contemporary Monarchy, was full of symbolism and ceremony. It was an honour to share the experience with some well-known celebrities and citizens from all over the world. On the chilly wet day, I did however feel sorry for those in light national costumes who were bound to have been freezing! I was also very conscious that while King Charles, has for as long as he lives been anointed as our earthly monarch, he, like all of us, is answerable to our Heavenly King, whose reign is eternal and whom we, as Christians, have been called to serve.

The Queen's Award, our highest Award in GB, aims to encourage girls and young women to have a personal commitment to the Lord Jesus Christ, while respecting other faiths; inspiring them to greater endeavour in

service within the general community and to make a contribution to the worldwide concept of the Girls' Brigade. Appreciating the work involved, it was lovely to travel to Kilfennan Presbyterian, Londonderry for this year's Queen's Award Presentation held in May. This was a very special evening for the recipients, their families, companies, and the wider Girls' Brigade family with our special guest for the evening, Ruth Dalzell, whose encouraging message was well received. We thank everyone in Kilfennan for their warm welcome.

Towards the end of June I had the honour of travelling to 1st Kilkeel Presbyterian Church to present, an Endurance Award to a very special Brigader, Grace McNeill, who despite illness, is a faithful member of her GB company. Grace's opportunities in GB are also a testimony to the strong pastoral care provided by the Captain and Officers in this company.

As we look forward to the 2023/24 session, let us all aim together to 'Rise in Strength... for such a time as this' (the ICGB theme).

In the coming year we trust God to provide us with the energy and resources to equip us to be used in His service. As God opens up opportunities for us all in GB, I pray we will have the strength and courage to rise to these challenges with grace, supporting and encouraging each other, for His glory.

"Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms. Do not be slothful in zeal, be fervent in spirit, serve the Lord." 1 Peter 4:10-11

Isobel McKane
GBNI President

Chairperson's Report

Rest, Reflect and Repeat

At the end of my first year as Chairperson of GBNI, I said I was thankful for the year we had just had and that I was optimistic for what was to come. This year I am still both of those things, but I also want to reflect on the two years I have served so far.

After two years of COVID-19, the 2022/23 session was almost back to the GB we all knew pre-pandemic. We had full sessions, Sub-Officer and Officer training, competitions and activities along with face-to-face meetings, all at the same time as a return to our regular busy lives.

Rest

It has been a year full of blessings, both in my own company and for GBNI and while I am very grateful for the achievements of the last year, (it may be an age thing), I find myself finishing this GB year ready for a rest. The good news is that God knows us so well and provides us with opportunities to rest if we look for them.

“The Lord is the everlasting God, the Creator of the ends of the earth. ...He gives strength to the weary and increases the power of the weak. Even youths grow tired and weary, and young men stumble and fall; but those who hope in the Lord will renew their strength.” Isaiah 40:28-30

Reflect

After resting, as we prepare for the start of the 2023/24 session, I think it is good to pause and reflect on the past year. I was very privileged to be at many of the sporting competitions, including the PE and Choir Finals, and spent most of them in awe of the skills and talents of our girls and young women, both on the floor and from the leaders who teach and encourage them. Well done to the Staff, Team Leads and Team Members, along with the many others who volunteer at these competitions, at district, inter-district and NI Finals. It is not always easy, particularly when emotions run high, but I hope and pray that we continue to be patient, enthusiastic and a strong Christian witness as we do this work.

I was also very honoured this year to be invited to attend two events, funnily enough, both in Hillsborough. The first was a sombre occasion where Heather Lindsay and I laid a wreath and offered condolences to the new King Charles on the death of his mother, Queen Elizabeth. Both Heather and I had the opportunity to speak briefly to the Queen Consort, Camilla, on behalf of GBNI. The second occasion was much more joyful, when Hillsborough Presbyterian GB held a thanksgiving service for their 70th Anniversary and I was invited to join them.

Another notable evening was the Queen's Award Presentation Evening in Kilfennan Presbyterian Church, where some amazing young women received the highest award earned in GB. Watching and listening to these young Godly women felt like the GB of the future will be in safe hands.

“There is a time for everything, and a season for every activity under the heavens: a time to be born and a time to die, a time to plant and a time to uproot, ... a time to search and a time to give up, a time to keep and a time to throw away, a time to tear and a time to mend, a time to be silent and a time to speak.” Ecclesiastes 3: 1 - 6

Key actions and memories from the year include:

- ï Changes in our staff team with goodbyes to Lesley and Emma. We are grateful for their commitment over the years and wish them well for the future. Hello to Jillian and Aaron. We pray that God is with them and all of the staff team as we enter a new season of GB and are excited to see what the future brings.
- ï The creativity, commitment, passion and innovation of our staff, leaders and membership.
- ï Teams continuing to meet throughout the year, using technology alongside face-to-face interactions to allow as many team members as possible to be part of planning and preparing for competitions and events.
- ï NI Finals - WOW!
- ï The Queen's and DofE Awards continue from strength to strength, and we are delighted that there were opportunities to celebrate the success of each person involved in these during the year.

Last year I highlighted that the year has not all been plain sailing and some companies are continuing to struggle with finding leaders and keeping up numbers. Please pray for the companies in your districts and consider if there is anything you, your district or HQ could do to help.

Return and Repeat

Having enjoyed a rest and reflected on the year past I will be ready to return and repeat it all again.

“For I know the plans I have for you,” declares the LORD, “plans to prosper you and not to harm you, plans to give you hope and a future.” Jeremiah 29:11

I would like to say thank you to everyone who has helped me in my role as Chairperson this year. It is still a learning experience and as with all human endeavours, it does not always go to our plan. Thankfully, we don't have to do this by ourselves. The benefit of being surrounded by talented GB folk, is that there is always someone there to help and advise, the benefit of being part of God's Plan is that we don't have to worry. Let's move into the 2023/24 session secure in God's promises and the plan He has for each of us.

Tracey Davies
GBNI Chairperson

Chaplain's Report

I approach my first Annual Report with a measure of trepidation for it feels like I am only getting started in the role! I applied to be GBNI Chaplain late in October 2022 after prayerfully considering the request from the Captain of 153rd NI Craigy Hill Presbyterian, of which I am Company Chaplain. Over the years as Company Chaplain, the Captain had initially got me involved in District matters and then gently reminded me about an opportunity to serve as Northern Ireland Chaplain on the Trustee Board. God clearly made the paths straight and soon I was accepted and soon serving you.

There was plenty of getting up to speed required, with induction meetings and introductions made by Lesley, our then Programme Officer, and Gail, our National Secretary. What really impressed me was how well everything was structured and organised from staffing, Trustees, and Brigade Council. Meanwhile Lesley got me, as Team Leader, up to speed on the Spiritual Team and it was such a blessing to be able to take time to see how meetings worked and over the incoming year, I hope to learn more about the sub-groups.

As Chair of the Spiritual Team, I must pay tribute to our Programme Officer, Lesley, who stood down in March 2023. Lesley has given over 15 years of faithful service to GBNI, her Christian faith shone brightly in all she did at HQ and in the materials produced and endeavours launched. Countless girls in companies across GBNI have been blessed by her creative and challenging work of explaining and applying the Scriptures and we will miss her greatly.

During the year it was a privilege to take part in the GBNI DofE Award Presentation Evening hosted in Ballyclare Presbyterian. It was lovely to celebrate the girls who had given up their time and invested great effort to secure their Awards. Given my background in IT, I also have had the chance to assist in website matters and I hope that we may have new developments in that area soon.

In Spiritual Team matters, after Lesley stood down, we made the collective decision to refresh our 'Promises, Promises' materials for the 2023/24 Scripture Course. I trust it will be a blessing to you and your girls in the incoming season. Looking ahead, our new Spiritual Officer will have lots of opportunities to develop new material and we are all looking forward to seeing what the Lord will do in this most vital area for GBNI.

May God bless you all, and let us keep praying that God's name would be honoured in our companies, His Word taught, and His Kingdom come. Isaiah 59:1 reminds us,
"Surely the arm of the LORD is not too short to save, nor his ear too dull to hear."

We have a great Father who delights to save through His Son and applied by His Spirit. We thank Him for the work done in the past year, and look forward to what He will do for His own namesake in the year ahead.

Yours in Christ,

Ben Preston
GBNI Chaplain

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Some 14,951 girls were engaged in weekly programmes supported by 3,203 leaders in 260 GB companies. All of the girls took part in age-appropriate programmes designed to challenge, educate and inspire them. The breakdown of members by age is as follows:

Under 5s (3 - 4 yrs):	2,570
Explorers (5 - 7 yrs):	4,499
Junior (8-10 yrs):	3,746
Seniors (11 - 13 yrs):	2,246
Brigaders (14 yrs+):	1,785
Associates (18 yrs+):	103
Associate Leaders:	708
Sub-Officers:	343
Officers:	2,152

GB leaders were resourced with materials and ideas to create programmes that met the needs and interests of their girls. The programme is progressive and rewards girls for participation.

To encourage girls to consider their attitudes and perceptions of people from other communities, we continued to work with six other uniformed organisations on community relations programme to develop greater understanding and respect for different cultures and traditions in Northern Ireland.

To resource leaders to deliver high quality programmes we delivered training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.

Numbers Trained:

Officers	93
Sub-Officers	100
Queens Award	45
The Duke of Edinburgh's Award - Gold	26
The Duke of Edinburgh's Award - Silver	69
The Duke of Edinburgh's Aware - Bronze	108

Programme Team

2022/23 session saw the GBNI Programme Team complete the second set of programme updates in association with Habitat for Humanity Ireland as part of the three-year charity partnership. Habitat Ireland updates were developed for leaders across all sections (Under 5s, Explorers, Juniors, Seniors and Brigaders) focussing on recycling waste, sustainability, and our world.

We also developed a new relationship with The Ulster-Scots Agency to produce a leader programme guide to Ulster-Scots for all sections plus fun, interactive workbooks for all Explorers and Juniors.

Three editions of the Resources4U publication were produced, packed full of craft, games, and activity ideas for leaders for every section. Each edition included suggestions for key dates/notable events in the calendar such as Autumn, Christmas, Easter etc. A special edition to celebrate and commemorate the Coronation of King Charles III and Queen Camilla was also developed in early 2023 for all companies.

This session it was the turn of the Senior and Brigader programme to be updated and revised. An updated PSALT file was completed and launched in August 2023 to include new topics such as First Aid, Pickleball, Community Service and Zumba to name just a few.

Thank you to the GBNI Programme Team for their commitment and enthusiasm all year and we look forward to everything the 2023/24 session brings!

Queen's Award Team

The 2022/23 GB session finished with 45 young women successfully completing their Queen's Award programme and were awarded their badges and certificates. Between them, the girls completed over 2,100 hours of voluntary service within their communities. This is on top of their own GB service and church involvement responsibilities such as helping in Sunday school and holiday Bible clubs, leading praise and worship and serving tea and coffee after church services etc.

We were so amazed by the extremely high standard of work completed by girls and, in particular, the project assignments. This session saw projects completed in the areas such as:

- jewellery making;
- knitting and crocheting;
- furniture upcycling;
- art and design;
- macramé; and
- cake decoration.

In depth study of topics such as psychology, the history of women in the Bible and how medical science has developed to protect against diseases are just a few examples of written projects completed.

As a Team, we were delighted to distribute walker caddies and fiddle mitts recently completed as initiative tests by Queen's Award girls to residents of PCI Care Homes in Belfast and Bangor (Sunnyside House and Adelaide House), as well as Copelands Dementia Care (Millisle) managed by Belfast Central Mission.

As a GB family, we congratulate all the girls on their achievement and thank them all for their commitment to GB. GBNI is very proud of our Queen's Award girls and the level of dedication they have shown in completing the award programme.

The 2022/23 session also saw the Queen's Award Team continue to develop and increase accessibility to the award programme for all girls. We received 54 applications for the 2023 entry following a series of online Information Webinars held in October and November for potential applicants. We continued to offer final interviews in different locations such as Moy, Antrim and Limavady to allow girls to attend a venue of their choice closer to home.

Kilfennan Presbyterian was the venue for this year's Queen's Award presentation ceremony held on Friday 12th May 2023. The guest speaker was Ruth Spratt who encouraged, blessed, and challenged us all to be like Deborah - to listen to God and do what He says! The presentation ceremony was recorded and is available to listen to on the GBNI Podcast. A special thanks to everyone involved, including Terry Smith and the praise band for leading worship and to all at Kilfennan for their kindness and hospitality.

During the evening, experiences and lessons learnt during their Queen's Award journey were also shared by Anna Little (180th NI First Antrim Presbyterian), Annabel Davidson (138th NI Moy Presbyterian), Esther Houston (258th NI Cullnady Presbyterian) and Ruth McClelland (267th NI Finvoy Presbyterian).

We continue to offer the Queen's Award programme that will inspire, stretch, challenge, and equip girls by developing their skills, offering experiences and supporting each girl on their journey of faith. We ask you to remember in prayer all Queen's Award girls as they complete the programme and their leaders who continue to support and encourage girls at each stage of the award.

Thank you to the Queen's Award Team for their support, enthusiasm and dedication to GB and the Queen's Award programme. The time and effort the Team commit to marking initiative tests, assessing projects, conducting final interviews etc., is considerable and we commend them for their willingness to serve completely and wholeheartedly.

Queen's Award Recipients 2022/23

District 4

Libby Brady	28th NI First Bangor Presbyterian
Devon Sprake	28th NI First Bangor Presbyterian
Emily Simpson	197th NI Ballyblack Presbyterian

District 5

Anna Cleland	106th NI Ballygowan Presbyterian
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District 6

Tori Hampton	12th NI Magheragall Presbyterian
Rachel Meeke	92nd NI Hillsborough Presbyterian
Megan Wilson	92nd NI Hillsborough Presbyterian

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Lauren McCoosh 172nd NI Legacurry Presbyterian
Emma Wilson 172nd NI Legacurry Presbyterian

District 7

Annabel Davidon 138th NI Moy Presbyterian
Beth Emerson 138th NI Moy Presbyterian
Siena Fenton 138th NI Moy Presbyterian
Emma Ferguson 138th NI Moy Presbyterian
Katelyn Wylie 138th NI Moy Presbyterian

District 8

Grace Hamill 281st NI Belfast City Mission, Rathcoole
Emily Magill 281st NI Belfast City Mission, Rathcoole

District 9

Leah McDonald 162nd NI Ballynure Presbyterian
Hannah Morrison 367th NI Ballyclare Presbyterian

District 10

Louise Porte 221st NI Magherafelt Presbyterian
Charlotte Thompson 251st NI Glenwherry Presbyterian
Hannah Bolton 258th NI Culnady Presbyterian
Esther Houston 258th NI Culnady Presbyterian

District 11

Billie Morrow 248th NI Second Limavady Presbyterian
Karen Stewart 248th NI Second Limavady Presbyterian
Hollie Wilson 248th NI Second Limavady Presbyterian
Megan Laird 249th NI Drumachose Presbyterian
Faye Miller 249th NI Drumachose Presbyterian
Ellie McCallum 253rd NI Ballykelly Presbyterian
Lucy Carmichael 308th NI Banagher Presbyterian
Chloe Hogg 320th NI Kilfennan Presbyterian

District 12

Leah Grey 206th NI Ballinamallard Methodist
Molly Henderson 206th NI Ballinamallard Methodist
Amy McCullough 206th NI Ballinamallard Methodist
Sophie Armstrong 208th NI Irvinestown Presbyterian
Ashlyn Martin 208th NI Irvinestown Presbyterian

District 13

Mia McConaghie 236th NI Armoy Presbyterian

Lois McCurdy	236th NI Armoy Presbyterian
Ruth Gilmore	267th NI Finvoy Presbyterian
Ruth McClelland	267th NI Finvoy Presbyterian
Nicole McFadden	267th NI Finvoy Presbyterian
Mary Barkley	273rd NI Ballymoney Reformed Presbyterian
Abigail Forgrave	273rd NI Ballymoney Reformed Presbyterian
Natasha Hamilton	273rd NI Ballymoney Reformed Presbyterian

District 15

Anna Little	180th NI First Antrim Presbyterian
Caitlyn Thompson	180th NI First Antrim Presbyterian

GBNI Youth Forum

The GBNI Youth Forum has had a great year, with this session seeing the return of Roadshows. It was great to get out and about again and visit GB companies to introduce the leaders, their Brigaders and some Seniors to the GBNI Youth Forum. Over the GB session, we made visits to a total of 15 GB companies and have another 15 Roadshows booked for the year ahead as well.

The Roadshows are a great way to not only introduce the GBNI Youth Forum to the girls, but also demonstrates how they work.

The feedback from each Roadshow was positive and we feel it has paid off with a lot more companies engaging with our programme during the year.

With our Blogs/Vlogs this year we were keen to take a more practical approach to help encourage and support our members with tops tips and sharing our experience of our daily walk with God.

This was done through our Instagram page. We had videos of Bible studies where the girls could use our questions to undertake and do their own bible study. A "HOW TO" series looking at prayer; reading and studying the Bible; sharing their faith and the importance of serving. We also had an Easter series over Holy Week looking at specific events in the lead up to Jesus on the Cross and finished the year off with Faithful Part II where members of the Team took a woman out of the Bible and studied her story together.

Our online presence continues to grow and every year we are trying to come up with more ways to help our followers engage with us through social media. Such as; asking questions and completing polls. Our "Instagram Takeovers" and "24 days of Advent" still remains the most popular.

While we are still developing the national events we offer, our biggest success to date was our first ever Carol Service. It was a great way to see in the start of the Christmas season with Leaders, Seniors and Brigaders all gathering at Dundonald Elim to celebrate the birth of our Saviour. We had lots of festive goodies, Christmas presents and a snow globe for fun photos.

The Worship was led by Dundonald Elim Worship Team and the message was given by Sarah McCullough, Captain of 93rd NI Orangefield Presbyterian. The feedback was so encouraging that we are planning to make it an annual event hosted by the GBNI Youth Forum.

It has been a great year all round and has seen the GBNI Youth Forum Leadership Team grow, not only in number, but also in heart, gifts and abilities. But most of all in faith. God has really blessed us as a Team this year and we are excited for what He has in store for the new session.

Like and follow us on Instagram @gbniyouthforum to keep up to date with what we are up to and how you can get your girls and young leaders involved.

PE Team

It was wonderful to see PE competitions back up and running again in the 2022/23 session after such a long break. It was amazing to see so many girls taking part to such a high standard and having fun. Many thanks to the PE Team and Work Setters who worked so hard to provide such exciting sets that challenge the girls, but that are also enjoyable to learn and perform.

PE is very much a massive team effort and the passion and commitment of our volunteers is very much appreciated. Together they work so hard and with such enthusiasm, to ensure that PE is a huge success. The NI Finals gives everyone the opportunity to celebrate the talents and skills, not only of the girls performing, but of everyone involved in creating, teaching and developing each set.

It had been a difficult few years for many companies who missed out on the opportunity to meet together to develop PE skills and maintain such a high standard of work. It was very encouraging to see so many companies entering the competitions and we look forward to seeing more companies coming back to PE competitions over the next year as we continue to develop and grow PE in GB.

Many thanks also to the team at Wallace High School and Trinity Methodist Lisburn, for hosting the NI Finals, and to the Board, for organising and providing the charity tea and coffee at the events to raise funds for our GBNI Charity Partnership with Habitat for Humanity.

Training Team

This year saw a return to full Officer Leadership training with face-to-face training and increasing numbers coming forward to assume this role in their GB companies. We had 93 Trainee Officers complete the course ready for the new session in September. The new format for the Sub-Officer training was also introduced this year with their training split between Webinars and a practical District workshop, as well as their normal Company Experience Booklet. It was fantastic to see over 100 Trainee Sub-Officers complete the course this year and move into this new role in their GB companies. I would like to take this opportunity to thank all of the leaders who work so hard to make the training so successful each year - Captains, GB leaders, Training Team Reps and District Reps all come together to provide the leadership training that helps keep our GB companies well supplied with leaders into the future.

DofE Team

The DofE scheme continues to return to pre-COVID-19 numbers with many participants able to avail of the different changes that the Scheme had introduced to help with restrictions. This year we had 108 Bronze, 69 Silver and 26 Gold Awards completed successfully. This year also saw the return of the presentation events, both those held by DofE, with participants being invited to attend both at Buckingham Palace and Hillsborough Castle, and our own Bronze and Silver Awards Presentation Evening. Our own presentation was held this year in Ballyclare Presbyterian. It was inspirational to be able to return to this event after a long break due to COVID-19 to recognise all the challenging work that our GBNI participants, Leaders, and parents put into each and every Award. I would like to take this opportunity to thank all the leaders who work so hard to make the DofE Scheme a continuing success in our organisation.

Activities Team

The 2022/23 session saw the return of competitions and events! It was a very exciting and full-on year, but it was fantastic to be out and about catching up with Leaders, seeing the girls enjoying competitions again.

In November, the Brigaders made a trip to Omagh Leisure Centre for their Unihoc Finals. This was done in-house with Doris Coiley facilitating the NI Finals. It was greatly supported by Leaders helping from District 12.

Then heading into the start of 2023, it was the Seniors turn. For the first year ever they got to play Touch Rugby. The NI Final was held at the Valley Leisure Centre in Newtownabbey and it was great to be collaborating again with Ulster Rugby. Our thanks must go to Rebecca, Teah and Shell for all of their hard work throughout the entire session; providing referee support not only for the Finals, but also at district competitions; taking the leaders training sessions too. As part of their prizes, the first and second placed teams got to go and see Ulster Ruby Team play at the Kingspan Stadium in April. We look forward to continuing this partnership with Ulster Rugby in the future.

Finally in March the Explorers and the Juniors each had a Choir competition. This was again in partnership with New Irish Arts. The girls had a brilliant day at the Final. and while we missed our usual adjudicator, Carolyn Saunderson, a special thank you must go to Sylvia Burnside for stepping in at the last minute. Thank you to Carolyn for setting the pieces and to Sylvia for adjudicating the NI Finals. We are excited for more singing competitions in the future as well.

It was great to be in partnership with Habitat for Humanity for our art competitions across all sections. The overall theme was focused on helping the girls understand more about the sustainable housing work of Habitat across the world.

The Explorers and Juniors section were creative with producing towns/cities made from cereal boxes, while the Seniors and Brigaders sections designed postcards and completed write-ups on what home meant to them. It was incredible to see hundreds of entries coming through the door. Thanks to Peter and the team from Habitat, who spent the day at GBHQ picking the winners. As always, art entry money is a great way to do fundraise. Across all the sections, we were able to donate nearly £2000 to Habitat directly from entry money alone.

After the success of all the 125 national events in 2019, the Activities Team were very excited to be tasked with incorporating more large-scale events into the calendar alongside competitions. As a result of COVID-19 this was delayed... until this year! We were delighted to be finishing off the Activities year with a Colour Run. This was open to all Juniors, Seniors, Brigaders and Leaders. The event was a great success with over 600 members at Lurgan Park to run the course and get absolutely covered in brightly coloured paint! The weather was unfavourable, but the event was anything but! We had so much help with this event; from Leanne and the staff at Lurgan Park, the local Council, Fitness Freddie members of our Team and so many volunteers. It was a great finish to the 2022/2023 session.

GBNI Shop

September and October were extremely busy months as many members needed to purchase full uniform. Officer uniform sales were particularly busy. Displays and parents' night returned in full force this year, with many companies purchasing the King Charles III Coronation Gold Coin resulting in sales of £15,786.

Uniform and Leisure Wear sales continued to increase, see table below with sales figures (including returns) listed by category for 2021/22 and 2022/23 (sales figures do not include VAT).

	2021/22	2022/23	Difference
Uniform	138,079	212,277	74,198
Leisure Wear	32,811	39,479	6,668
Awards	31,789	25,692	-6,097
Trophies	2,158	5,181	3,023
Gifts	25,711	20,981	-4,731
Coronation Coin	0	15,786	15,786
Resources	5,792	5,996	205
Scripture	11,354	32,411	21,057
DofE	8,107	6,544	-1,562
Totals	255,801	364,347	108,546

- ï Overall sales have increased by £108,546 with uniform sales accounting for 68.5% of this.
- ï Leisure Wear sales accounted for 10.8% of total sales.
- ï Trophy sales have increased this year by £3,023.
- ï Awards sales have decreased by £6,097. This is most likely due to companies buying additional awards last year to cover 2020/2021 when GBNI did not operate due to COVID-19 and lockdowns.
- ï Stock value at year end decreased by £18,324.83 due to the increased sales.

Financial Review

The Trustees are reporting a deficit for the year to 31st May 2023 of £9,297 (2022: £34,010). The Covid-19 pandemic continued to impact on the activities of the organisation during the earlier part of this financial period. However, the easing of restrictions allowed a gradual return to some semblance of a normal programme for many companies in the latter part of the period. As a consequence, certain of our income sources resumed e.g. assessment fees £266,398 (2022: £232,755) or increased e.g. shop sales £364,347 (2022: £255,801). Shop expenditure rose to £325,809 (2022: £260,850) to meet this increased activity.

The year ended with an operational surplus of £7,879 (2022: £12,973). Our investments continued to perform well, providing £28,386 (2022: £24,082) of income in the year. Surplus on sales amounted to £61,652 (2022: £12,712), however global influences affected the overall value of our portfolio at 31 May 2023 and decreased it by £17,176 (2022: decreased by £46,983). After offsetting these gains/deficits, we have ended the year with an overall deficit of £9,297.

The Trustees regard this as a satisfactory outcome in another difficult year and consider the financial position to be sound, with reserves, which are adequate to meet the future needs of the charity.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use or are not invested in tangible fixed assets should be maintained at a level equivalent to between six and nine month's charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which replacement funding may be raised. At 31st May 2023, the free reserves of £2,091,626 would have covered 20 months of the charity's expenditure. These reserves include buildings of £899,448. The Trustees deem this is appropriate given the abnormal income streams over the past three years. The Trustees commit to keep the reserve under regular review.

Principal Funding Sources

Our principal funding sources are annual assessments on individual Girls' Brigade companies and shop sales. The Trustees are grateful for the continuing support of the Education Authority by way of a grant.

Investment Policy

The Trustees, with the assistance of their registered investment advisors, regularly monitor the investment portfolio to ensure maximum income and growth from the investments whilst continuing to pursue an ethical, medium risk policy which is not contrary to the charity's principles and values.

Risk Policy

The Trustees have considered the consequences of Covid-19, the continually rising cost of living and other major risks to which the charity is exposed and are satisfied that systems and protocols are in place to mitigate exposure to those risks. The current and future impact does not create a material uncertainty that casts doubt on the ability to continue as a going concern.

Plans for Future Periods

It is the charity's aim to resume full activities for its membership. Given the strength of reserves and the continuing support of our funders for the foreseeable future the principal plan is to see a return to complete normality.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

Recruitment and Appointment of New Trustees

When new or additional trustees are required then the members are invited to submit nominations and subject to their compliance with the Memorandum and Articles of Association they are considered by the membership for election at the Annual General Meeting. Trustees may be co-opted at other times by the Board and their election as trustees is ratified or otherwise by the membership at the next AGM.

Trustees' Interests

None of the Trustees has any beneficial interest in the company.

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Girls' Brigade Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- ï Select suitable accounting policies and then apply them consistently;
- ï Observe the methods and principles in the Charities SORP;
- ï Make judgements and estimates that are reasonable and prudent;
- ï State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ï Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

T Davies
Trustee

22nd August 2023

Opinion

We have audited the financial statements of Girls' Brigade Northern Ireland (the 'charity') for the year ended 31 May 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we

conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our Report

This report is made solely to the company's members, as a body, in accordance with section 65(2) of

GIRLS' BRIGADE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF GIRLS' BRIGADE NORTHERN IRELAND

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

22 August 2023

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland BT41
2QN

Corrigan CA Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	2,398	-	2,398	2,095	-	2,095
Charitable activities	4	306,632	166,671	473,303	243,001	194,906	437,907
Other trading activities	5	364,347	-	364,347	255,801	-	255,801
Investments	6	28,386	-	28,386	24,082	-	24,082
Other income	7	60	-	60	78	-	78
Total income		701,823	166,671	868,494	525,057	194,906	719,963
Expenditure on:							
Raising funds	8	325,809	-	325,809	260,850	-	260,850
Charitable activities	9	368,135	166,671	534,806	251,234	194,906	446,140
Total expenditure		693,944	166,671	860,615	512,084	194,906	706,990
Net gains/(losses) on investments	13	(17,176)	-	(17,176)	(46,983)	-	(46,983)
Net movement in funds		(9,297)	-	(9,297)	(34,010)	-	(34,010)
Fund balances at 1 June 2022		2,100,923	-	2,100,923	2,134,933	-	2,134,933
Fund balances at 31 May 2023		2,091,626	-	2,091,626	2,100,923	-	2,100,923

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**BALANCE SHEET****AS AT 31 MAY 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	15		911,864		925,577
Investments	16		931,565		927,938
			<u>1,843,429</u>		<u>1,853,515</u>
Current assets					
Stocks	17	121,407		139,732	
Debtors	18	15,355		9,166	
Cash at bank and in hand		159,569		135,357	
		<u>296,331</u>		<u>284,255</u>	
Creditors: amounts falling due within one year	19	(48,134)		(36,847)	
Net current assets			248,197		247,408
Total assets less current liabilities			<u>2,091,626</u>		<u>2,100,923</u>
Income funds					
Unrestricted funds			<u>2,091,626</u>		<u>2,100,923</u>
			<u>2,091,626</u>		<u>2,100,923</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023, although an audit has been carried out under section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22nd August 2023.

.....
T Davies
Trustee

.....
L Cull
Trustee

Company registration number NI058531

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			13,826		(223,935)
Investing activities					
Purchase of tangible fixed assets		(550)		-	
Withdrawals from investments		58,025		150,000	
Investment income received		28,386		-	
Net cash generated from investing activities			85,861		150,000
Net cash (used in)/generated from financing activities			(75,475)		102,926
Net increase in cash and cash equivalents			24,212		28,991
Cash and cash equivalents at beginning of year			135,357		106,366
Cash and cash equivalents at end of year			159,569		135,357

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Girls' Brigade Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is C2 Kilbegs Business Park, Fergusons Way, Antrim, BT41 4LZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and it is probable that it will be received, and the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

Grants are included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the recovery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Incoming resources from charitable trading activity are accounted for when earned.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- i Costs of raising funds, being trading and overhead costs relating to the shop.
- i Expenditure on charitable activities, being the provision of programmes and activities for members.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include administration and finance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	2,398	2,095
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023

4 Charitable activities

	Activities for members 2023 £	Assessment Fees 2023 £	Grants 2023 £	Total 2023 £	Activities for members 2022 £	Assessment Fees 2022 £	Grants 2022 £	Total 2022 £
Charitable rental income	597	-	-	597	-	-	-	-
Other income	37,637	266,398	168,671	472,706	10,246	232,755	194,906	437,907
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>
Analysis by fund								
Unrestricted funds	38,234	266,398	2,000	306,632	10,246	232,755	-	243,001
Restricted funds	-	-	166,671	166,671	-	-	194,906	194,906
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	364,347	255,801
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Dividends and other investment income	25,247	19,917
Interest receivable	3,139	4,165
	<u> </u>	<u> </u>
	<u>28,386</u>	<u>24,082</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Miscellaneous Income	60	78
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Operating charity shops	325,809	260,850
	<u> </u>	<u> </u>
Performance of the shop		
Turnover	364,347	255,801
Cost of Sales:		
Opening Stock	139,732	219,751
Purchases	206,519	98,905
Less Closing Stock	(121,407)	(139,732)
	<u> </u>	<u> </u>
Cost of sales	224,844	178,924
	<u> </u>	<u> </u>
Gross Profit	147,503	76,877
Expenditure:		
Employment costs	74,223	58,666
Insurance	-	-
Light and heat	5,991	4,407
Bank charges	10,432	6,370
Other	69	23
Packaging	483	2,121
Telephone	2,175	2,372
Stationery	1,147	1,379
Advertising	527	
Depreciation	3,353	3,353
Web support	2,565	3,235
	<u> </u>	<u> </u>
	100,965	81,926
	<u> </u>	<u> </u>
Net profit for the year	46,538	(5,049)
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****9 Charitable activities**

	2023	2022
	£	£
Queens Award	1,482	3,698
Duke of Edinburgh Scheme	2,693	1,231
GEMS	-	(97)
Training	2,908	2,856
Spiritual	3,102	266
Programmes	2,196	37
Leprosy Donations	-	122
GB International Council	6,025	6,153
EF	-	(6,700)
Fields of Life	-	8,403
Activities	15,805	769
	<u>34,211</u>	<u>16,738</u>
Share of support costs (see note 10)	370,217	342,299
Share of governance costs (see note 10)	130,378	87,103
	<u>534,806</u>	<u>446,140</u>
Analysis by fund		
Unrestricted funds	368,135	251,234
Restricted funds	166,671	194,906
	<u>534,806</u>	<u>446,140</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****10 Support costs**

	Support costs	Governance costs	2023		Governance costs	2022
	costs	costs	Support costs	Governance costs	costs	
	£	£	£	£	£	£
Staff costs	250,710	-	250,710	220,365	-	220,365
Depreciation	10,910	-	10,910	10,910	-	10,910
Irrecoverable VAT expense	10,038	-	10,038	7,154	-	7,154
Bank and investment charges	8,814	-	8,814	7,455	-	7,455
General expenses	3,979	-	3,979	4,430	-	4,430
Staff travel costs	4,477	-	4,477	3,134	-	3,134
Staff training	139	-	139	6,810	-	6,810
Premises costs	22,910	-	22,910	26,788	-	26,788
Computer services	12,889	-	12,889	10,568	-	10,568
Insurance	13,493	-	13,493	12,896	-	12,896
Marketing and publications	5,417	-	5,417	6,925	-	6,925
Printing, stationery and telephone	26,441	-	26,441	24,864	-	24,864
Audit fees	-	4,725	4,725	-	4,111	4,111
Legal and professional Council and executive expenses	-	1,768	1,768	-	-	-
Employment costs	-	3,773	3,773	-	6,519	6,519
Volunteer travel costs	-	116,990	116,990	-	75,788	75,788
	-	3,122	3,122	-	685	685
	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>
Analysed between Charitable activities	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>

Governance costs includes payments to the auditors of £4,500 (2022, £4,111) for audit fees.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****12 Employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Management	1	1
Finance, Admin & Corporate Services	9	4
Shop	3	3
Training	1	5
	<hr/>	<hr/>
Total	14	13
	<hr/>	<hr/>

Employment costs

	2023	2022
	£	£
Wages and salaries	441,923	382,062
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

13 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Revaluation of investments	(78,828)	(59,695)
Gain/(loss) on sale of investments	61,652	12,712
	<hr/>	<hr/>
	(17,176)	(46,983)
	<hr/>	<hr/>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****15 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 June 2022	1,090,975	120,796	1,211,771
Additions	-	550	550
At 31 May 2023	1,090,975	121,346	1,212,321
Depreciation and impairment			
At 1 June 2022	180,617	105,577	286,194
Depreciation charged in the year	10,910	3,353	14,263
At 31 May 2023	191,527	108,930	300,457
Carrying amount			
At 31 May 2023	899,448	12,416	911,864
At 31 May 2022	910,358	15,219	925,577

16 Fixed asset investments

	Listed £	Cash balance £	Total £
Cost or valuation			
At 1 June 2022	917,658	10,280	927,938
Additions	387,416	-	387,416
Valuation changes	(78,828)	-	(78,828)
Net movement in cash	-	6,855	3,584
Disposals	(311,816)	-	(311,816)
At 31 May 2023	914,430	17,135	931,565
Carrying amount			
At 31 May 2023	914,430	17,135	931,565
At 31 May 2022	917,658	10,280	927,938

17 Stocks

	2023 £	2022 £
Finished goods and goods for resale	121,407	139,732

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****18 Debtors**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	6,040	(10)
Other debtors	811	811
Prepayments and accrued income	8,504	8,365
	<u>15,355</u>	<u>9,166</u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	26,202	18,053
Trade creditors	8,542	2,854
Other creditors	94	2,844
Accruals and deferred income	13,296	13,096
	<u>48,134</u>	<u>36,847</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:						
Tangible assets	911,864	-	911,864	925,577	-	925,577
Investments	931,565	-	931,565	927,938	-	927,938
Current assets/ (liabilities)	248,197	-	248,197	247,408	-	247,408
	<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>	<u>2,100,923</u>	<u>-</u>	<u>2,100,923</u>

Movement in Reserves

	At 31/5/23	Incoming Resources	Resources Expended	Transfers	At 31/5/23
	£	£	£	£	£
Restricted	-	166,671	166,671	-	-
Operational	2,100,923	701,823	711,120	-	2,091,626
	<u>2,100,923</u>	<u>868,494</u>	<u>877,791</u>	<u>-</u>	<u>2,091,626</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Taxation

The company is recognised as a charity by HM Revenue and Customs under reference NI00689. Its activities are therefore exempt from taxation.

23 Analysis of changes in net funds

The charity had no debt during the year.

District Accounts 2022-2023

Receipts

District	Opening Balance	Bank Interest	District Fees/Training	H Q Payments/Grants	District Services/Parade/Offerings/AGM	Competition Fees/Prog sales	Uncashed/Outstanding cheques	Outings/Events	Charity/Donations from Companies	Training	Total Receipts	District	District Training	Competition & Activity Expenses/Programme money	Outing/Event	Parade/Church Service/AGM	Charities & Donations	Expenses/Gifts	Bank Fees	Closing Balance	Total Payments
1 - Castlewood	1729.78	6.68	135.00	250.00	327.22						2448.68	1 - Castlewood	46.40	210.00			0.00	19.75		2172.53	2448.68
2 - Shaftesbury	96.29		30.00		204.00						330.29	2 - Shaftesbury				96.00				234.29	330.29
3 - Cavehill	1866.73										1866.73	3 - Cavehill								0.00	1866.73
4 - Ards	3410.53	0.87		340.00	189.80	68.00	516.50	265.00			4790.70	4 - Ards	61.00	782.74		481.50	77.50	140.49		3247.47	4790.70
5 - Strangford	3797.27	12.23		70.00	250.00	808.40					4937.90	5 - Strangford		454.60			300.00		29.26	4154.04	4937.90
6 - Lagan	2095.05	6.19	300.00	1630.00	427.70	235.00					4693.94	6 - Lagan	1130.00			338.00	427.70	140.00		2053.65	4693.94
7 - Mid Ulster	3930.04		60.00	288.00		35.00					4313.04	7 - Mid Ulster		404.48					23.84	3884.72	4313.04
8 - Glenabbey	501.27										501.27	8 - Glenabbey							73.50	427.77	501.27
9 - East Antrim	4268.96	3.39		485.00	445.00						5202.35	9 - East Antrim	355.59	120.00		545.00	1600.00	107.25	41.37	2433.14	5202.35
10 - North Antrim	4813.44	15.21	70.00								4898.65	10 - North Antrim	150.00	56.65					17.08	4424.92	4898.65
11 - North West	1694.80	5.91		50.00	342.10			378.28			2471.09	11 - North West					378.00	139.50		1388.59	2471.09
12 - West Ulster	681.08	2.25	165.00	135.00							983.33	12 - West Ulster	227.00						19.70	736.63	983.33
13 - Riada	5203.06	17.94	500.00	170.00	588.25						6479.25	13 - Riada	11.64	60.02			600.00			5807.59	6479.25
14 - Bann	484.88		230.00		611.30						1326.18	14 - Bann	101.62	114.00			400.00			710.56	1326.18
15 - Lough Neagh	1972.79	6.09			486.50	168.80					2634.18	15 - Lough Neagh		220.89			486.50	63.00	16.93	1846.86	2634.18
	36545.97	76.76	1490.00	3418.00	3871.87	1315.20	516.50	643.28	0.00	0.00	47877.58		2083.25	2423.38	1419.59	1460.50	4269.70	609.99	221.68	33522.76	47877.58

District Accounts 2022-2023

Payments

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Annual report

Charity registration number NIC100405
Company registration number NI058531 (Northern Ireland)

**GIRLS' BRIGADE NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

GIRLS' BRIGADE NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

National Secretary	G Clarke
Charity number	NIC100405
Company number	NI058531
Registered office	C2 Kilbegs Business Park Fergusons Way, Antrim BT41 4LZ
Auditor	Corrigan CA Limited, 24 Greystone Road, Antrim BT41 2QN
Solicitors	Hewitt & Gilpin 14-16 James Street South, Belfast BT2 7GA

GIRLS' BRIGADE NORTHERN IRELAND

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About Us

The Girls' Brigade NI Ltd is a Christian interdenominational and international organisation. There are 273 GB companies in Northern Ireland with a total of 18,154 members, made up of 14,951 girls, 2,152 Officers, 343 Sub-Officers and 708 Associate Leaders.

GBNI employs 14 staff based at GB Headquarters (GBHQ) in Antrim.

Work carried out at GBHQ includes:

- ï Design and implementation of the leadership training programme;
- ï Production of programme resources for leaders;
- ï Annual Scripture Course;
- ï Implementation and maintenance of policies:
- ï Child protection;
- ï Health and safety;
- ï Marketing and communication
- ï Maintenance of the GBNI website;
- ï Production of GB leaders' newsletters; and
- ï PR and marketing services.

Our Aim

The Aim of GBNI, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

Our Vision

GBNI will be recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life.

Our Motto

'Seek, Serve and Follow Christ'.

The Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 May 2023.

Introduction

GBNI is a Christian, interdenominational, international, uniformed organisation. The Vision for GBNI is that it will be recognised as a dynamic, relevant, Christ-centred organisation, effectively reaching out to all girls to value, nurture and equip them for life.

Legal Status

GBNI is registered as a company limited by guarantee in Northern Ireland Number NI058531, registered with the Charity Commission for Northern Ireland NIC100405 and as a charity for tax purposes by HMRC Reference No. NI00689 and VAT Registration No 254684143.

Members of the Board of Trustees

Members of the Board, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 21.

In accordance with company law, as the charity's directors, we certify that:

- i As far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ii We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which provide a true and fair view of the state of affairs of the charity.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable it to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, 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 (FRS 102)" (effective 1 January 2019).

Aim and Objectives of GBNI

Purpose and Aim

Our charity's purpose, and Aim as set out in the GB Regulations, is to help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The Objects contained in the charity's Memorandum of Association are to promote, extend and maintain Christian belief and behaviour primarily in girls. This is done through the formation and development of local groups for the purposes of training and encouraging such members to follow the standard set by the Lord Jesus Christ for the whole of life and to provide positive Christian teaching regarding the social issues facing them in their growing and adult lives.

Our Aim fully reflects the purpose that the charity was set up to further.

Ensuring our Work Delivers our Aim and Objectives

We review our Aim, Objectives and activities every three years. This strategic review looks at what we achieved and the outcomes of our work in the previous three years. The review looks at the success of each key activity and the benefits they have brought to those groups of girls and women we are set up to help. The review also helps us ensure our Aim, Objectives and activities remained focused on our stated purpose. We refer to the guidance contained in The Charity Commission for Northern Ireland's guidance on public benefit when reviewing our Aim and Objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the Aim and Objectives they have set.

The Focus of our Work

Our main strategic priorities for the year were:

- i To deliver effective, inclusive youth work, engaging with young people across NI in our companies each week to raise standards for all.
- ii To train leaders to deliver high-quality programmes and develop g people. This includes delivering training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.
- iii To increase the number of girls we work with and to develop our youth-led decision-making participation scheme, 'GBNI Youth Forum'.
- iv To increase access and equity.
- v To resource and support leaders and seek out funding. This includes the provision of programme materials and support for leaders.
- vi To improve the self-esteem of girls and make them become better citizens.
- vii To encourage personal, physical and spiritual development in the girls we engage with.

How our Activities Deliver Public Benefit

The direct benefits which flow from the purpose of GBNI is the spiritual, personal and social development of girls who participate in GB activities, events and programs. This includes enhanced self-confidence, self-esteem and leadership skills and the adoption of a moral framework, which encourages our girls to be good citizens. The wider benefit to the 'community at large', is enhanced social education and responsible citizenship that flows from the purpose. These benefits are demonstrated through the feedback provided by the girls and the voluntary leaders in GB companies, through feedback from local churches and statutory youth services, regular assessment by the Education and Training Inspectorate and independent evaluations of training, programs and events.

Who Used and Benefitted from our Services

The charity's beneficiaries are girls. There is no private benefit flowing from the purpose of the charity. GBNI offers a program of fun activities for girls, designed to educate, challenge and inspire along with Christian teaching that is relevant and meaningful to girls today. The GB companies are run in local churches/missions. Companies meet once a week, from September to April/May each year. Girls are grouped into sections according to age:

Explorers:	3-7 yrs	(Pre-school - P4)
Juniors:	8-10 yrs	(P5 - P7)
Seniors:	11-13 yrs	(Yr 8 - Yr 10)
Brigaders:	14 yrs+	(Yr 11+)

GB is a safe, caring, nurturing place where girls can:

- ï Be creative, find sporting talents, and enter competitions;
- ï Have fun in a safe and caring environment;
- ï Make lifelong friends;
- ï Build confidence and self-esteem;
- ï Discover God and the relevance of the Bible today;
- ï Develop practical life skills;
- ï Escape from the pressures of school;
- ï Find a place where girls can be girls;
- ï Find a sense of belonging; and
- ï Gain access to The Duke of Edinburgh's Award (DofE) and others.

President's Report

As we looked forward to the 2022/23 session of Girls' Brigade it was anticipating the return of PE, sporting and other competitions, fewer COVID-19 restrictions, and another move back to more 'normal' times.

"Rejoice always, pray continually, give thanks in all circumstances; for this is God's will for you in Christ Jesus." 1 Thessalonians 5:16-18

As I reflect on the year, which has passed, it is rejoicing in what was achieved, the lives reached, opportunities provided and achievements made. I have a grateful heart for the work done at all levels in Girls' Brigade by our staff, volunteers, Officers, and girls but acknowledging that the context in which this work took place also brought its challenges at so many levels. Some companies were starting to reopen in 2022/23; some continue to need more leaders or girls; while others continue to grow which also necessitates the need for additional resources etc. The global economic challenges made so many everyday commodities and resources so much more expensive, with no one immune to this, including running costs for churches, our companies and our girls' families.

The GB year hit the ground running last September with PE Demonstrations, Training Webinars, and a very special Leaders' Worship Event in Strand Presbyterian, Belfast at the beginning of October where our outgoing Chaplain, Rev Danny Rankin encouraged us, in his own unique way, to continue to serve our Saviour in our companies.

A blended approach to Team business enabled very encouraging regional attendance at meetings, which were a mixture of online, and in-person, but always with the option of joining virtually if it was more convenient. Training Webinars were also a more convenient option for the core and optional training. The feedback from this has been very encouraging too.

Our DofE Award Presentation took place in Ballyclare in November. As this was our first for a few years, everyone who had received their Bronze and Silver Awards were invited, unfortunately, not everyone was able to attend, but it was a very special evening where the guest speaker, Sonia Mawhinney's encouragement was so appropriate for our participants and an inspiration for everyone present. It is so good to see the scheme grow from strength to strength with so many girls achieving Bronze, Silver and Gold Awards. Ingrid, the DofE Team Leader helped with Presentations in London, and only recently our National Secretary also represented GBNI at a Gold Award Presentation at Hillsborough Castle. Congratulations to everyone on their achievements, especially given the work that goes into achieving each level by participants and their leaders. The long service of three of our leaders, Pauline McClelland, Maree Massie and Nicola Finnegan was also acknowledged by the DofE Award Scheme at a special ceremony in Hillsborough this year.

Sporting Finals are an excellent opportunity for our companies from across the province to come together for what is hoped would be a fun, competitive but enjoyable night. Brigader Unihoc and Senior Touch Rugby competitions were tightly contested. While the overall numbers participating in these Senior and Brigader events were fewer than before lockdown, the number of teams qualifying for the Finals were also reduced, which was prudent allowing for more matches at the Finals. While events were well-organised and generally

very enjoyable, it must be acknowledged they were not without their issues which the Activities Team are working towards mitigating against for the 2023/24 session.

This year GBNI welcomed a new company into our ranks - 376th NI Waringstown - a joint venture in the village between the Church of Ireland and Presbyterian Churches. I had the pleasure, along with the National Secretary, of attending their Affiliation Service, which was also held in November. It was so encouraging to see the energy and enthusiasm of their members, their families and the church families for this work, and I wish this company continued blessings in the years ahead.

In December, the GBNI Youth Forum held its first Carol Service and it really did kick-start the Christmas festivities for everyone who attended. It was so thoughtfully put together and everyone who attended really enjoyed this event, and in my opinion, it was a real success!

I also had the pleasure, along with Heather and Tracey, of chairing the NI PE Finals, in February. The standards achieved, after a three-year break, must be commended. Having been to some of the PE Team meetings in advance, I knew there were concerns about sets being challenging, given the girls had been away from PE for so long, but every competitor and team made it all look so easy. The professional standard of their performances was superb. The girls and Officers all did an amazing job! The passion and commitment of work setters and the PE Team must also be acknowledged as they work so far in advance, planning for every eventuality. PE made a welcome return, and we look forward, to this being built upon next year.

The Explorer and Junior Choir Competition Finals were held at Wellington Presbyterian, Ballymena and were another opportunity for our girls to shine. These competitions were very well attended and supported in March and were very enjoyable.

April ended with our GBNI Colour Run in Lurgan Park which was another exciting morning for the large crowd of participants, who, with the help of 'Fitness Freddy', despite the rain, ran the course. I hope you all saw the social media coverage of the Colour Bomb at the end! My own company took part and the girls had a ball!

A very special highlight of the year for me was the opportunity to represent GBNI at the Coronation Service for King Charles III at Westminster Abbey on the 6th May 2023. This was a very special service where people watching were taken to the next level. I watched Heads of State, royal families from across the world, as well as our own Royal Family process up the nave of Westminster Abbey, for what was a profoundly historic, religious service. The service, steeped in lots of historic liturgy and tradition, which focussed on the theme of loving service to others and to the character of contemporary Monarchy, was full of symbolism and ceremony. It was an honour to share the experience with some well-known celebrities and citizens from all over the world. On the chilly wet day, I did however feel sorry for those in light national costumes who were bound to have been freezing! I was also very conscious that while King Charles, has for as long as he lives been anointed as our earthly monarch, he, like all of us, is answerable to our Heavenly King, whose reign is eternal and whom we, as Christians, have been called to serve.

The Queen's Award, our highest Award in GB, aims to encourage girls and young women to have a personal commitment to the Lord Jesus Christ, while respecting other faiths; inspiring them to greater endeavour in

service within the general community and to make a contribution to the worldwide concept of the Girls' Brigade. Appreciating the work involved, it was lovely to travel to Kilfennan Presbyterian, Londonderry for this year's Queen's Award Presentation held in May. This was a very special evening for the recipients, their families, companies, and the wider Girls' Brigade family with our special guest for the evening, Ruth Dalzell, whose encouraging message was well received. We thank everyone in Kilfennan for their warm welcome.

Towards the end of June I had the honour of travelling to 1st Kilkeel Presbyterian Church to present, an Endurance Award to a very special Brigader, Grace McNeill, who despite illness, is a faithful member of her GB company. Grace's opportunities in GB are also a testimony to the strong pastoral care provided by the Captain and Officers in this company.

As we look forward to the 2023/24 session, let us all aim together to 'Rise in Strength... for such a time as this' (the ICGB theme).

In the coming year we trust God to provide us with the energy and resources to equip us to be used in His service. As God opens up opportunities for us all in GB, I pray we will have the strength and courage to rise to these challenges with grace, supporting and encouraging each other, for His glory.

"Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms. Do not be slothful in zeal, be fervent in spirit, serve the Lord." 1 Peter 4:10-11

Isobel McKane
GBNI President

Chairperson's Report

Rest, Reflect and Repeat

At the end of my first year as Chairperson of GBNI, I said I was thankful for the year we had just had and that I was optimistic for what was to come. This year I am still both of those things, but I also want to reflect on the two years I have served so far.

After two years of COVID-19, the 2022/23 session was almost back to the GB we all knew pre-pandemic. We had full sessions, Sub-Officer and Officer training, competitions and activities along with face-to-face meetings, all at the same time as a return to our regular busy lives.

Rest

It has been a year full of blessings, both in my own company and for GBNI and while I am very grateful for the achievements of the last year, (it may be an age thing), I find myself finishing this GB year ready for a rest. The good news is that God knows us so well and provides us with opportunities to rest if we look for them.

“The Lord is the everlasting God, the Creator of the ends of the earth. ...He gives strength to the weary and increases the power of the weak. Even youths grow tired and weary, and young men stumble and fall; but those who hope in the Lord will renew their strength.” Isaiah 40:28-30

Reflect

After resting, as we prepare for the start of the 2023/24 session, I think it is good to pause and reflect on the past year. I was very privileged to be at many of the sporting competitions, including the PE and Choir Finals, and spent most of them in awe of the skills and talents of our girls and young women, both on the floor and from the leaders who teach and encourage them. Well done to the Staff, Team Leads and Team Members, along with the many others who volunteer at these competitions, at district, inter-district and NI Finals. It is not always easy, particularly when emotions run high, but I hope and pray that we continue to be patient, enthusiastic and a strong Christian witness as we do this work.

I was also very honoured this year to be invited to attend two events, funnily enough, both in Hillsborough. The first was a sombre occasion where Heather Lindsay and I laid a wreath and offered condolences to the new King Charles on the death of his mother, Queen Elizabeth. Both Heather and I had the opportunity to speak briefly to the Queen Consort, Camilla, on behalf of GBNI. The second occasion was much more joyful, when Hillsborough Presbyterian GB held a thanksgiving service for their 70th Anniversary and I was invited to join them.

Another notable evening was the Queen's Award Presentation Evening in Kilfennan Presbyterian Church, where some amazing young women received the highest award earned in GB. Watching and listening to these young Godly women felt like the GB of the future will be in safe hands.

“There is a time for everything, and a season for every activity under the heavens: a time to be born and a time to die, a time to plant and a time to uproot, ... a time to search and a time to give up, a time to keep and a time to throw away, a time to tear and a time to mend, a time to be silent and a time to speak.” Ecclesiastes 3: 1 - 6

Key actions and memories from the year include:

- ï Changes in our staff team with goodbyes to Lesley and Emma. We are grateful for their commitment over the years and wish them well for the future. Hello to Jillian and Aaron. We pray that God is with them and all of the staff team as we enter a new season of GB and are excited to see what the future brings.
- ï The creativity, commitment, passion and innovation of our staff, leaders and membership.
- ï Teams continuing to meet throughout the year, using technology alongside face-to-face interactions to allow as many team members as possible to be part of planning and preparing for competitions and events.
- ï NI Finals - WOW!
- ï The Queen's and DofE Awards continue from strength to strength, and we are delighted that there were opportunities to celebrate the success of each person involved in these during the year.

Last year I highlighted that the year has not all been plain sailing and some companies are continuing to struggle with finding leaders and keeping up numbers. Please pray for the companies in your districts and consider if there is anything you, your district or HQ could do to help.

Return and Repeat

Having enjoyed a rest and reflected on the year past I will be ready to return and repeat it all again.

“For I know the plans I have for you,” declares the LORD, “plans to prosper you and not to harm you, plans to give you hope and a future.” Jeremiah 29:11

I would like to say thank you to everyone who has helped me in my role as Chairperson this year. It is still a learning experience and as with all human endeavours, it does not always go to our plan. Thankfully, we don't have to do this by ourselves. The benefit of being surrounded by talented GB folk, is that there is always someone there to help and advise, the benefit of being part of God's Plan is that we don't have to worry. Let's move into the 2023/24 session secure in God's promises and the plan He has for each of us.

Tracey Davies
GBNI Chairperson

Chaplain's Report

I approach my first Annual Report with a measure of trepidation for it feels like I am only getting started in the role! I applied to be GBNI Chaplain late in October 2022 after prayerfully considering the request from the Captain of 153rd NI Craigy Hill Presbyterian, of which I am Company Chaplain. Over the years as Company Chaplain, the Captain had initially got me involved in District matters and then gently reminded me about an opportunity to serve as Northern Ireland Chaplain on the Trustee Board. God clearly made the paths straight and soon I was accepted and soon serving you.

There was plenty of getting up to speed required, with induction meetings and introductions made by Lesley, our then Programme Officer, and Gail, our National Secretary. What really impressed me was how well everything was structured and organised from staffing, Trustees, and Brigade Council. Meanwhile Lesley got me, as Team Leader, up to speed on the Spiritual Team and it was such a blessing to be able to take time to see how meetings worked and over the incoming year, I hope to learn more about the sub-groups.

As Chair of the Spiritual Team, I must pay tribute to our Programme Officer, Lesley, who stood down in March 2023. Lesley has given over 15 years of faithful service to GBNI, her Christian faith shone brightly in all she did at HQ and in the materials produced and endeavours launched. Countless girls in companies across GBNI have been blessed by her creative and challenging work of explaining and applying the Scriptures and we will miss her greatly.

During the year it was a privilege to take part in the GBNI DofE Award Presentation Evening hosted in Ballyclare Presbyterian. It was lovely to celebrate the girls who had given up their time and invested great effort to secure their Awards. Given my background in IT, I also have had the chance to assist in website matters and I hope that we may have new developments in that area soon.

In Spiritual Team matters, after Lesley stood down, we made the collective decision to refresh our 'Promises, Promises' materials for the 2023/24 Scripture Course. I trust it will be a blessing to you and your girls in the incoming season. Looking ahead, our new Spiritual Officer will have lots of opportunities to develop new material and we are all looking forward to seeing what the Lord will do in this most vital area for GBNI.

May God bless you all, and let us keep praying that God's name would be honoured in our companies, His Word taught, and His Kingdom come. Isaiah 59:1 reminds us,
"Surely the arm of the LORD is not too short to save, nor his ear too dull to hear."

We have a great Father who delights to save through His Son and applied by His Spirit. We thank Him for the work done in the past year, and look forward to what He will do for His own namesake in the year ahead.

Yours in Christ,

Ben Preston
GBNI Chaplain

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Some 14,951 girls were engaged in weekly programmes supported by 3,203 leaders in 260 GB companies. All of the girls took part in age-appropriate programmes designed to challenge, educate and inspire them. The breakdown of members by age is as follows:

Under 5s (3 - 4 yrs):	2,570
Explorers (5 - 7 yrs):	4,499
Junior (8-10 yrs):	3,746
Seniors (11 - 13 yrs):	2,246
Brigaders (14 yrs+):	1,785
Associates (18 yrs+):	103
Associate Leaders:	708
Sub-Officers:	343
Officers:	2,152

GB leaders were resourced with materials and ideas to create programmes that met the needs and interests of their girls. The programme is progressive and rewards girls for participation.

To encourage girls to consider their attitudes and perceptions of people from other communities, we continued to work with six other uniformed organisations on community relations programme to develop greater understanding and respect for different cultures and traditions in Northern Ireland.

To resource leaders to deliver high quality programmes we delivered training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.

Numbers Trained:

Officers	93
Sub-Officers	100
Queens Award	45
The Duke of Edinburgh's Award - Gold	26
The Duke of Edinburgh's Award - Silver	69
The Duke of Edinburgh's Aware - Bronze	108

Programme Team

2022/23 session saw the GBNI Programme Team complete the second set of programme updates in association with Habitat for Humanity Ireland as part of the three-year charity partnership. Habitat Ireland updates were developed for leaders across all sections (Under 5s, Explorers, Juniors, Seniors and Brigaders) focussing on recycling waste, sustainability, and our world.

We also developed a new relationship with The Ulster-Scots Agency to produce a leader programme guide to Ulster-Scots for all sections plus fun, interactive workbooks for all Explorers and Juniors.

Three editions of the Resources4U publication were produced, packed full of craft, games, and activity ideas for leaders for every section. Each edition included suggestions for key dates/notable events in the calendar such as Autumn, Christmas, Easter etc. A special edition to celebrate and commemorate the Coronation of King Charles III and Queen Camilla was also developed in early 2023 for all companies.

This session it was the turn of the Senior and Brigader programme to be updated and revised. An updated PSALT file was completed and launched in August 2023 to include new topics such as First Aid, Pickleball, Community Service and Zumba to name just a few.

Thank you to the GBNI Programme Team for their commitment and enthusiasm all year and we look forward to everything the 2023/24 session brings!

Queen's Award Team

The 2022/23 GB session finished with 45 young women successfully completing their Queen's Award programme and were awarded their badges and certificates. Between them, the girls completed over 2,100 hours of voluntary service within their communities. This is on top of their own GB service and church involvement responsibilities such as helping in Sunday school and holiday Bible clubs, leading praise and worship and serving tea and coffee after church services etc.

We were so amazed by the extremely high standard of work completed by girls and, in particular, the project assignments. This session saw projects completed in the areas such as:

- jewellery making;
- knitting and crocheting;
- furniture upcycling;
- art and design;
- macramé; and
- cake decoration.

In depth study of topics such as psychology, the history of women in the Bible and how medical science has developed to protect against diseases are just a few examples of written projects completed.

As a Team, we were delighted to distribute walker caddies and fiddle mitts recently completed as initiative tests by Queen's Award girls to residents of PCI Care Homes in Belfast and Bangor (Sunnyside House and Adelaide House), as well as Copelands Dementia Care (Millisle) managed by Belfast Central Mission.

As a GB family, we congratulate all the girls on their achievement and thank them all for their commitment to GB. GBNI is very proud of our Queen's Award girls and the level of dedication they have shown in completing the award programme.

The 2022/23 session also saw the Queen's Award Team continue to develop and increase accessibility to the award programme for all girls. We received 54 applications for the 2023 entry following a series of online Information Webinars held in October and November for potential applicants. We continued to offer final interviews in different locations such as Moy, Antrim and Limavady to allow girls to attend a venue of their choice closer to home.

Kilfennan Presbyterian was the venue for this year's Queen's Award presentation ceremony held on Friday 12th May 2023. The guest speaker was Ruth Spratt who encouraged, blessed, and challenged us all to be like Deborah - to listen to God and do what He says! The presentation ceremony was recorded and is available to listen to on the GBNI Podcast. A special thanks to everyone involved, including Terry Smith and the praise band for leading worship and to all at Kilfennan for their kindness and hospitality.

During the evening, experiences and lessons learnt during their Queen's Award journey were also shared by Anna Little (180th NI First Antrim Presbyterian), Annabel Davidson (138th NI Moy Presbyterian), Esther Houston (258th NI Cullnady Presbyterian) and Ruth McClelland (267th NI Finvoy Presbyterian).

We continue to offer the Queen's Award programme that will inspire, stretch, challenge, and equip girls by developing their skills, offering experiences and supporting each girl on their journey of faith. We ask you to remember in prayer all Queen's Award girls as they complete the programme and their leaders who continue to support and encourage girls at each stage of the award.

Thank you to the Queen's Award Team for their support, enthusiasm and dedication to GB and the Queen's Award programme. The time and effort the Team commit to marking initiative tests, assessing projects, conducting final interviews etc., is considerable and we commend them for their willingness to serve completely and wholeheartedly.

Queen's Award Recipients 2022/23

District 4

Libby Brady	28th NI First Bangor Presbyterian
Devon Sprake	28th NI First Bangor Presbyterian
Emily Simpson	197th NI Ballyblack Presbyterian

District 5

Anna Cleland	106th NI Ballygowan Presbyterian
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District 6

Tori Hampton	12th NI Magheragall Presbyterian
Rachel Meeke	92nd NI Hillsborough Presbyterian
Megan Wilson	92nd NI Hillsborough Presbyterian

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Lauren McCoosh 172nd NI Legacurry Presbyterian
Emma Wilson 172nd NI Legacurry Presbyterian

District 7

Annabel Davidon 138th NI Moy Presbyterian
Beth Emerson 138th NI Moy Presbyterian
Siena Fenton 138th NI Moy Presbyterian
Emma Ferguson 138th NI Moy Presbyterian
Katelyn Wylie 138th NI Moy Presbyterian

District 8

Grace Hamill 281st NI Belfast City Mission, Rathcoole
Emily Magill 281st NI Belfast City Mission, Rathcoole

District 9

Leah McDonald 162nd NI Ballynure Presbyterian
Hannah Morrison 367th NI Ballyclare Presbyterian

District 10

Louise Porte 221st NI Magherafelt Presbyterian
Charlotte Thompson 251st NI Glenwherry Presbyterian
Hannah Bolton 258th NI Culnady Presbyterian
Esther Houston 258th NI Culnady Presbyterian

District 11

Billie Morrow 248th NI Second Limavady Presbyterian
Karen Stewart 248th NI Second Limavady Presbyterian
Hollie Wilson 248th NI Second Limavady Presbyterian
Megan Laird 249th NI Drumachose Presbyterian
Faye Miller 249th NI Drumachose Presbyterian
Ellie McCallum 253rd NI Ballykelly Presbyterian
Lucy Carmichael 308th NI Banagher Presbyterian
Chloe Hogg 320th NI Kilfennan Presbyterian

District 12

Leah Grey 206th NI Ballinamallard Methodist
Molly Henderson 206th NI Ballinamallard Methodist
Amy McCullough 206th NI Ballinamallard Methodist
Sophie Armstrong 208th NI Irvinestown Presbyterian
Ashlyn Martin 208th NI Irvinestown Presbyterian

District 13

Mia McConaghie 236th NI Armoy Presbyterian

Lois McCurdy	236th NI Armoy Presbyterian
Ruth Gilmore	267th NI Finvoy Presbyterian
Ruth McClelland	267th NI Finvoy Presbyterian
Nicole McFadden	267th NI Finvoy Presbyterian
Mary Barkley	273rd NI Ballymoney Reformed Presbyterian
Abigail Forgrave	273rd NI Ballymoney Reformed Presbyterian
Natasha Hamilton	273rd NI Ballymoney Reformed Presbyterian

District 15

Anna Little	180th NI First Antrim Presbyterian
Caitlyn Thompson	180th NI First Antrim Presbyterian

GBNI Youth Forum

The GBNI Youth Forum has had a great year, with this session seeing the return of Roadshows. It was great to get out and about again and visit GB companies to introduce the leaders, their Brigaders and some Seniors to the GBNI Youth Forum. Over the GB session, we made visits to a total of 15 GB companies and have another 15 Roadshows booked for the year ahead as well.

The Roadshows are a great way to not only introduce the GBNI Youth Forum to the girls, but also demonstrates how they work.

The feedback from each Roadshow was positive and we feel it has paid off with a lot more companies engaging with our programme during the year.

With our Blogs/Vlogs this year we were keen to take a more practical approach to help encourage and support our members with tops tips and sharing our experience of our daily walk with God.

This was done through our Instagram page. We had videos of Bible studies where the girls could use our questions to undertake and do their own bible study. A "HOW TO" series looking at prayer; reading and studying the Bible; sharing their faith and the importance of serving. We also had an Easter series over Holy Week looking at specific events in the lead up to Jesus on the Cross and finished the year off with Faithful Part II where members of the Team took a woman out of the Bible and studied her story together.

Our online presence continues to grow and every year we are trying to come up with more ways to help our followers engage with us through social media. Such as; asking questions and completing polls. Our "Instagram Takeovers" and "24 days of Advent" still remains the most popular.

While we are still developing the national events we offer, our biggest success to date was our first ever Carol Service. It was a great way to see in the start of the Christmas season with Leaders, Seniors and Brigaders all gathering at Dundonald Elim to celebrate the birth of our Saviour. We had lots of festive goodies, Christmas presents and a snow globe for fun photos.

The Worship was led by Dundonald Elim Worship Team and the message was given by Sarah McCullough, Captain of 93rd NI Orangefield Presbyterian. The feedback was so encouraging that we are planning to make it an annual event hosted by the GBNI Youth Forum.

It has been a great year all round and has seen the GBNI Youth Forum Leadership Team grow, not only in number, but also in heart, gifts and abilities. But most of all in faith. God has really blessed us as a Team this year and we are excited for what He has in store for the new session.

Like and follow us on Instagram @gbniyouthforum to keep up to date with what we are up to and how you can get your girls and young leaders involved.

PE Team

It was wonderful to see PE competitions back up and running again in the 2022/23 session after such a long break. It was amazing to see so many girls taking part to such a high standard and having fun. Many thanks to the PE Team and Work Setters who worked so hard to provide such exciting sets that challenge the girls, but that are also enjoyable to learn and perform.

PE is very much a massive team effort and the passion and commitment of our volunteers is very much appreciated. Together they work so hard and with such enthusiasm, to ensure that PE is a huge success. The NI Finals gives everyone the opportunity to celebrate the talents and skills, not only of the girls performing, but of everyone involved in creating, teaching and developing each set.

It had been a difficult few years for many companies who missed out on the opportunity to meet together to develop PE skills and maintain such a high standard of work. It was very encouraging to see so many companies entering the competitions and we look forward to seeing more companies coming back to PE competitions over the next year as we continue to develop and grow PE in GB.

Many thanks also to the team at Wallace High School and Trinity Methodist Lisburn, for hosting the NI Finals, and to the Board, for organising and providing the charity tea and coffee at the events to raise funds for our GBNI Charity Partnership with Habitat for Humanity.

Training Team

This year saw a return to full Officer Leadership training with face-to-face training and increasing numbers coming forward to assume this role in their GB companies. We had 93 Trainee Officers complete the course ready for the new session in September. The new format for the Sub-Officer training was also introduced this year with their training split between Webinars and a practical District workshop, as well as their normal Company Experience Booklet. It was fantastic to see over 100 Trainee Sub-Officers complete the course this year and move into this new role in their GB companies. I would like to take this opportunity to thank all of the leaders who work so hard to make the training so successful each year - Captains, GB leaders, Training Team Reps and District Reps all come together to provide the leadership training that helps keep our GB companies well supplied with leaders into the future.

DofE Team

The DofE scheme continues to return to pre-COVID-19 numbers with many participants able to avail of the different changes that the Scheme had introduced to help with restrictions. This year we had 108 Bronze, 69 Silver and 26 Gold Awards completed successfully. This year also saw the return of the presentation events, both those held by DofE, with participants being invited to attend both at Buckingham Palace and Hillsborough Castle, and our own Bronze and Silver Awards Presentation Evening. Our own presentation was held this year in Ballyclare Presbyterian. It was inspirational to be able to return to this event after a long break due to COVID-19 to recognise all the challenging work that our GBNI participants, Leaders, and parents put into each and every Award. I would like to take this opportunity to thank all the leaders who work so hard to make the DofE Scheme a continuing success in our organisation.

Activities Team

The 2022/23 session saw the return of competitions and events! It was a very exciting and full-on year, but it was fantastic to be out and about catching up with Leaders, seeing the girls enjoying competitions again.

In November, the Brigaders made a trip to Omagh Leisure Centre for their Unihoc Finals. This was done in-house with Doris Coiley facilitating the NI Finals. It was greatly supported by Leaders helping from District 12.

Then heading into the start of 2023, it was the Seniors turn. For the first year ever they got to play Touch Rugby. The NI Final was held at the Valley Leisure Centre in Newtownabbey and it was great to be collaborating again with Ulster Rugby. Our thanks must go to Rebecca, Teah and Shell for all of their hard work throughout the entire session; providing referee support not only for the Finals, but also at district competitions; taking the leaders training sessions too. As part of their prizes, the first and second placed teams got to go and see Ulster Ruby Team play at the Kingspan Stadium in April. We look forward to continuing this partnership with Ulster Rugby in the future.

Finally in March the Explorers and the Juniors each had a Choir competition. This was again in partnership with New Irish Arts. The girls had a brilliant day at the Final. and while we missed our usual adjudicator, Carolyn Saunderson, a special thank you must go to Sylvia Burnside for stepping in at the last minute. Thank you to Carolyn for setting the pieces and to Sylvia for adjudicating the NI Finals. We are excited for more singing competitions in the future as well.

It was great to be in partnership with Habitat for Humanity for our art competitions across all sections. The overall theme was focused on helping the girls understand more about the sustainable housing work of Habitat across the world.

The Explorers and Juniors section were creative with producing towns/cities made from cereal boxes, while the Seniors and Brigaders sections designed postcards and completed write-ups on what home meant to them. It was incredible to see hundreds of entries coming through the door. Thanks to Peter and the team from Habitat, who spent the day at GBHQ picking the winners. As always, art entry money is a great way to do fundraise. Across all the sections, we were able to donate nearly £2000 to Habitat directly from entry money alone.

After the success of all the 125 national events in 2019, the Activities Team were very excited to be tasked with incorporating more large-scale events into the calendar alongside competitions. As a result of COVID-19 this was delayed... until this year! We were delighted to be finishing off the Activities year with a Colour Run. This was open to all Juniors, Seniors, Brigaders and Leaders. The event was a great success with over 600 members at Lurgan Park to run the course and get absolutely covered in brightly coloured paint! The weather was unfavourable, but the event was anything but! We had so much help with this event; from Leanne and the staff at Lurgan Park, the local Council, Fitness Freddie members of our Team and so many volunteers. It was a great finish to the 2022/2023 session.

GBNI Shop

September and October were extremely busy months as many members needed to purchase full uniform. Officer uniform sales were particularly busy. Displays and parents' night returned in full force this year, with many companies purchasing the King Charles III Coronation Gold Coin resulting in sales of £15,786.

Uniform and Leisure Wear sales continued to increase, see table below with sales figures (including returns) listed by category for 2021/22 and 2022/23 (sales figures do not include VAT).

	2021/22	2022/23	Difference
Uniform	138,079	212,277	74,198
Leisure Wear	32,811	39,479	6,668
Awards	31,789	25,692	-6,097
Trophies	2,158	5,181	3,023
Gifts	25,711	20,981	-4,731
Coronation Coin	0	15,786	15,786
Resources	5,792	5,996	205
Scripture	11,354	32,411	21,057
DofE	8,107	6,544	-1,562
Totals	255,801	364,347	108,546

- ï Overall sales have increased by £108,546 with uniform sales accounting for 68.5% of this.
- ï Leisure Wear sales accounted for 10.8% of total sales.
- ï Trophy sales have increased this year by £3,023.
- ï Awards sales have decreased by £6,097. This is most likely due to companies buying additional awards last year to cover 2020/2021 when GBNI did not operate due to COVID-19 and lockdowns.
- ï Stock value at year end decreased by £18,324.83 due to the increased sales.

Financial Review

The Trustees are reporting a deficit for the year to 31st May 2023 of £9,297 (2022: £34,010). The Covid-19 pandemic continued to impact on the activities of the organisation during the earlier part of this financial period. However, the easing of restrictions allowed a gradual return to some semblance of a normal programme for many companies in the latter part of the period. As a consequence, certain of our income sources resumed e.g. assessment fees £266,398 (2022: £232,755) or increased e.g. shop sales £364,347 (2022: £255,801). Shop expenditure rose to £325,809 (2022: £260,850) to meet this increased activity.

The year ended with an operational surplus of £7,879 (2022: £12,973). Our investments continued to perform well, providing £28,386 (2022: £24,082) of income in the year. Surplus on sales amounted to £61,652 (2022: £12,712), however global influences affected the overall value of our portfolio at 31 May 2023 and decreased it by £17,176 (2022: decreased by £46,983). After offsetting these gains/deficits, we have ended the year with an overall deficit of £9,297.

The Trustees regard this as a satisfactory outcome in another difficult year and consider the financial position to be sound, with reserves, which are adequate to meet the future needs of the charity.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use or are not invested in tangible fixed assets should be maintained at a level equivalent to between six and nine month's charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which replacement funding may be raised. At 31st May 2023, the free reserves of £2,091,626 would have covered 20 months of the charity's expenditure. These reserves include buildings of £899,448. The Trustees deem this is appropriate given the abnormal income streams over the past three years. The Trustees commit to keep the reserve under regular review.

Principal Funding Sources

Our principal funding sources are annual assessments on individual Girls' Brigade companies and shop sales. The Trustees are grateful for the continuing support of the Education Authority by way of a grant.

Investment Policy

The Trustees, with the assistance of their registered investment advisors, regularly monitor the investment portfolio to ensure maximum income and growth from the investments whilst continuing to pursue an ethical, medium risk policy which is not contrary to the charity's principles and values.

Risk Policy

The Trustees have considered the consequences of Covid-19, the continually rising cost of living and other major risks to which the charity is exposed and are satisfied that systems and protocols are in place to mitigate exposure to those risks. The current and future impact does not create a material uncertainty that casts doubt on the ability to continue as a going concern.

Plans for Future Periods

It is the charity's aim to resume full activities for its membership. Given the strength of reserves and the continuing support of our funders for the foreseeable future the principal plan is to see a return to complete normality.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

Recruitment and Appointment of New Trustees

When new or additional trustees are required then the members are invited to submit nominations and subject to their compliance with the Memorandum and Articles of Association they are considered by the membership for election at the Annual General Meeting. Trustees may be co-opted at other times by the Board and their election as trustees is ratified or otherwise by the membership at the next AGM.

Trustees' Interests

None of the Trustees has any beneficial interest in the company.

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Girls' Brigade Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- ï Select suitable accounting policies and then apply them consistently;
- ï Observe the methods and principles in the Charities SORP;
- ï Make judgements and estimates that are reasonable and prudent;
- ï State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ï Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

T Davies
Trustee

22nd August 2023

Opinion

We have audited the financial statements of Girls' Brigade Northern Ireland (the 'charity') for the year ended 31 May 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we

conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our Report

This report is made solely to the company's members, as a body, in accordance with section 65(2) of

GIRLS' BRIGADE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF GIRLS' BRIGADE NORTHERN IRELAND

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

22 August 2023

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland BT41
2QN

Corrigan CA Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	2,398	-	2,398	2,095	-	2,095
Charitable activities	4	306,632	166,671	473,303	243,001	194,906	437,907
Other trading activities	5	364,347	-	364,347	255,801	-	255,801
Investments	6	28,386	-	28,386	24,082	-	24,082
Other income	7	60	-	60	78	-	78
Total income		701,823	166,671	868,494	525,057	194,906	719,963
Expenditure on:							
Raising funds	8	325,809	-	325,809	260,850	-	260,850
Charitable activities	9	368,135	166,671	534,806	251,234	194,906	446,140
Total expenditure		693,944	166,671	860,615	512,084	194,906	706,990
Net gains/(losses) on investments	13	(17,176)	-	(17,176)	(46,983)	-	(46,983)
Net movement in funds		(9,297)	-	(9,297)	(34,010)	-	(34,010)
Fund balances at 1 June 2022		2,100,923	-	2,100,923	2,134,933	-	2,134,933
Fund balances at 31 May 2023		2,091,626	-	2,091,626	2,100,923	-	2,100,923

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**BALANCE SHEET****AS AT 31 MAY 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	15		911,864		925,577
Investments	16		931,565		927,938
			<u>1,843,429</u>		<u>1,853,515</u>
Current assets					
Stocks	17	121,407		139,732	
Debtors	18	15,355		9,166	
Cash at bank and in hand		159,569		135,357	
		<u>296,331</u>		<u>284,255</u>	
Creditors: amounts falling due within one year	19	(48,134)		(36,847)	
Net current assets			248,197		247,408
Total assets less current liabilities			<u>2,091,626</u>		<u>2,100,923</u>
Income funds					
Unrestricted funds			2,091,626		2,100,923
			<u>2,091,626</u>		<u>2,100,923</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023, although an audit has been carried out under section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22nd August 2023.

.....
T Davies
Trustee

.....
L Cull
Trustee

Company registration number NI058531

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			13,826		(223,935)
Investing activities					
Purchase of tangible fixed assets		(550)		-	
Withdrawals from investments		58,025		150,000	
Investment income received		28,386		-	
		<u> </u>		<u> </u>	
Net cash generated from investing activities			85,861		150,000
Net cash (used in)/generated from financing activities			(75,475)		102,926
Net increase in cash and cash equivalents			24,212		28,991
Cash and cash equivalents at beginning of year			135,357		106,366
			<u> </u>		<u> </u>
Cash and cash equivalents at end of year			<u>159,569</u>		<u>135,357</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Girls' Brigade Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is C2 Kilbegs Business Park, Fergusons Way, Antrim, BT41 4LZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and it is probable that it will be received, and the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

Grants are included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the recovery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Incoming resources from charitable trading activity are accounted for when earned.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- i Costs of raising funds, being trading and overhead costs relating to the shop.
- i Expenditure on charitable activities, being the provision of programmes and activities for members.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include administration and finance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	2,398	2,095
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023

4 Charitable activities

	Activities for members 2023 £	Assessment Fees 2023 £	Grants 2023 £	Total 2023 £	Activities for members 2022 £	Assessment Fees 2022 £	Grants 2022 £	Total 2022 £
Charitable rental income	597	-	-	597	-	-	-	-
Other income	37,637	266,398	168,671	472,706	10,246	232,755	194,906	437,907
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>
Analysis by fund								
Unrestricted funds	38,234	266,398	2,000	306,632	10,246	232,755	-	243,001
Restricted funds	-	-	166,671	166,671	-	-	194,906	194,906
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	364,347	255,801
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Dividends and other investment income	25,247	19,917
Interest receivable	3,139	4,165
	<u> </u>	<u> </u>
	<u>28,386</u>	<u>24,082</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Miscellaneous Income	60	78
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Operating charity shops	325,809	260,850
	<u> </u>	<u> </u>
Performance of the shop		
Turnover	364,347	255,801
Cost of Sales:		
Opening Stock	139,732	219,751
Purchases	206,519	98,905
Less Closing Stock	(121,407)	(139,732)
	<u> </u>	<u> </u>
Cost of sales	224,844	178,924
	<u> </u>	<u> </u>
Gross Profit	147,503	76,877
Expenditure:		
Employment costs	74,223	58,666
Insurance	-	-
Light and heat	5,991	4,407
Bank charges	10,432	6,370
Other	69	23
Packaging	483	2,121
Telephone	2,175	2,372
Stationery	1,147	1,379
Advertising	527	
Depreciation	3,353	3,353
Web support	2,565	3,235
	<u> </u>	<u> </u>
	100,965	81,926
	<u> </u>	<u> </u>
Net profit for the year	46,538	(5,049)
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****9 Charitable activities**

	2023	2022
	£	£
Queens Award	1,482	3,698
Duke of Edinburgh Scheme	2,693	1,231
GEMS	-	(97)
Training	2,908	2,856
Spiritual	3,102	266
Programmes	2,196	37
Leprosy Donations	-	122
GB International Council	6,025	6,153
EF	-	(6,700)
Fields of Life	-	8,403
Activities	15,805	769
	<u>34,211</u>	<u>16,738</u>
Share of support costs (see note 10)	370,217	342,299
Share of governance costs (see note 10)	130,378	87,103
	<u>534,806</u>	<u>446,140</u>
Analysis by fund		
Unrestricted funds	368,135	251,234
Restricted funds	166,671	194,906
	<u>534,806</u>	<u>446,140</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****10 Support costs**

	Support costs	Governance costs	2023		Governance costs	2022
	costs	costs	Support costs	Governance costs	costs	
	£	£	£	£	£	£
Staff costs	250,710	-	250,710	220,365	-	220,365
Depreciation	10,910	-	10,910	10,910	-	10,910
Irrecoverable VAT expense	10,038	-	10,038	7,154	-	7,154
Bank and investment charges	8,814	-	8,814	7,455	-	7,455
General expenses	3,979	-	3,979	4,430	-	4,430
Staff travel costs	4,477	-	4,477	3,134	-	3,134
Staff training	139	-	139	6,810	-	6,810
Premises costs	22,910	-	22,910	26,788	-	26,788
Computer services	12,889	-	12,889	10,568	-	10,568
Insurance	13,493	-	13,493	12,896	-	12,896
Marketing and publications	5,417	-	5,417	6,925	-	6,925
Printing, stationery and telephone	26,441	-	26,441	24,864	-	24,864
Audit fees	-	4,725	4,725	-	4,111	4,111
Legal and professional Council and executive expenses	-	1,768	1,768	-	-	-
Employment costs	-	3,773	3,773	-	6,519	6,519
Volunteer travel costs	-	116,990	116,990	-	75,788	75,788
	-	3,122	3,122	-	685	685
	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>
Analysed between Charitable activities	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>

Governance costs includes payments to the auditors of £4,500 (2022, £4,111) for audit fees.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****12 Employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Management	1	1
Finance, Admin & Corporate Services	9	4
Shop	3	3
Training	1	5
	<hr/>	<hr/>
Total	14	13
	<hr/>	<hr/>

Employment costs

	2023	2022
	£	£
Wages and salaries	441,923	382,062
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

13 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Revaluation of investments	(78,828)	(59,695)
Gain/(loss) on sale of investments	61,652	12,712
	<hr/>	<hr/>
	(17,176)	(46,983)
	<hr/>	<hr/>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****15 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 June 2022	1,090,975	120,796	1,211,771
Additions	-	550	550
At 31 May 2023	1,090,975	121,346	1,212,321
Depreciation and impairment			
At 1 June 2022	180,617	105,577	286,194
Depreciation charged in the year	10,910	3,353	14,263
At 31 May 2023	191,527	108,930	300,457
Carrying amount			
At 31 May 2023	899,448	12,416	911,864
At 31 May 2022	910,358	15,219	925,577

16 Fixed asset investments

	Listed £	Cash balance £	Total £
Cost or valuation			
At 1 June 2022	917,658	10,280	927,938
Additions	387,416	-	387,416
Valuation changes	(78,828)	-	(78,828)
Net movement in cash	-	6,855	3,584
Disposals	(311,816)	-	(311,816)
At 31 May 2023	914,430	17,135	931,565
Carrying amount			
At 31 May 2023	914,430	17,135	931,565
At 31 May 2022	917,658	10,280	927,938

17 Stocks

	2023 £	2022 £
Finished goods and goods for resale	121,407	139,732

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****18 Debtors**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	6,040	(10)
Other debtors	811	811
Prepayments and accrued income	8,504	8,365
	<u>15,355</u>	<u>9,166</u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	26,202	18,053
Trade creditors	8,542	2,854
Other creditors	94	2,844
Accruals and deferred income	13,296	13,096
	<u>48,134</u>	<u>36,847</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:						
Tangible assets	911,864	-	911,864	925,577	-	925,577
Investments	931,565	-	931,565	927,938	-	927,938
Current assets/ (liabilities)	248,197	-	248,197	247,408	-	247,408
	<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>	<u>2,100,923</u>	<u>-</u>	<u>2,100,923</u>

Movement in Reserves

	At 31/5/23	Incoming Resources	Resources Expended	Transfers	At 31/5/23
	£	£	£	£	£
Restricted	-	166,671	166,671	-	-
Operational	2,100,923	701,823	711,120	-	2,091,626
	<u>2,100,923</u>	<u>868,494</u>	<u>877,791</u>	<u>-</u>	<u>2,091,626</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Taxation

The company is recognised as a charity by HM Revenue and Customs under reference NI00689. Its activities are therefore exempt from taxation.

23 Analysis of changes in net funds

The charity had no debt during the year.

District Accounts 2022-2023

Receipts

District	Opening Balance	Bank Interest	District Fees/Training	H Q Payments/Grants	District Services/Parade/Offerings/AGM	Competition Fees/Prog sales	Uncashed/Outstanding cheques	Outings/Events	Charity/Donations from Companies	Training	Total Receipts	District	District Training	Competition & Activity Expenses/Programme money	Outing/Event	Parade/Church Service/AGM	Charities & Donations	Expenses/Gifts	Bank Fees	Closing Balance	Total Payments
1 - Castlewood	1729.78	6.68	135.00	250.00	327.22						2448.68	1 - Castlewood	46.40	210.00			0.00	19.75		2172.53	2448.68
2 - Shaftesbury	96.29		30.00		204.00						330.29	2 - Shaftesbury				96.00				234.29	330.29
3 - Cavehill	1866.73										1866.73	3 - Cavehill								0.00	1866.73
4 - Ards	3410.53	0.87		340.00	189.80	68.00	516.50	265.00			4790.70	4 - Ards	61.00	782.74		481.50	77.50	140.49		3247.47	4790.70
5 - Strangford	3797.27	12.23		70.00	250.00	808.40					4937.90	5 - Strangford		454.60			300.00		29.26	4154.04	4937.90
6 - Lagan	2095.05	6.19	300.00	1630.00	427.70	235.00					4693.94	6 - Lagan	1130.00			338.00	427.70	140.00		2053.65	4693.94
7 - Mid Ulster	3930.04		60.00	288.00		35.00					4313.04	7 - Mid Ulster		404.48					23.84	3884.72	4313.04
8 - Glenabbey	501.27										501.27	8 - Glenabbey							73.50	427.77	501.27
9 - East Antrim	4268.96	3.39		485.00	445.00						5202.35	9 - East Antrim	355.59	120.00	545.00	1600.00	107.25	41.37		2433.14	5202.35
10 - North Antrim	4813.44	15.21	70.00								4898.65	10 - North Antrim	150.00	56.65				17.08		4424.92	4898.65
11 - North West	1694.80	5.91		50.00	342.10			378.28			2471.09	11 - North West					378.00	139.50		1388.59	2471.09
12 - West Ulster	681.08	2.25	165.00	135.00							983.33	12 - West Ulster	227.00						19.70	736.63	983.33
13 - Riada	5203.06	17.94	500.00	170.00	588.25						6479.25	13 - Riada	11.64	60.02		600.00				5807.59	6479.25
14 - Bann	484.88		230.00		611.30						1326.18	14 - Bann	101.62	114.00			400.00			710.56	1326.18
15 - Lough Neagh	1972.79	6.09			486.50	168.80					2634.18	15 - Lough Neagh		220.89			486.50	63.00	16.93	1846.86	2634.18
	36545.97	76.76	1490.00	3418.00	3871.87	1315.20	516.50	643.28	0.00	0.00	47877.58		2083.25	2423.38	1419.59	1460.50	4269.70	609.99	221.68	33522.76	47877.58

District Accounts 2022-2023

Payments

The Girls' Brigade Northern Ireland

Northern Ireland - Charity number 100405

Annual return

Charity registration number NIC100405
Company registration number NI058531 (Northern Ireland)

**GIRLS' BRIGADE NORTHERN IRELAND
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

GIRLS' BRIGADE NORTHERN IRELAND

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

National Secretary	G Clarke
Charity number	NIC100405
Company number	NI058531
Registered office	C2 Kilbegs Business Park Fergusons Way, Antrim BT41 4LZ
Auditor	Corrigan CA Limited, 24 Greystone Road, Antrim BT41 2QN
Solicitors	Hewitt & Gilpin 14-16 James Street South, Belfast BT2 7GA

GIRLS' BRIGADE NORTHERN IRELAND

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About Us

The Girls' Brigade NI Ltd is a Christian interdenominational and international organisation. There are 273 GB companies in Northern Ireland with a total of 18,154 members, made up of 14,951 girls, 2,152 Officers, 343 Sub-Officers and 708 Associate Leaders.

GBNI employs 14 staff based at GB Headquarters (GBHQ) in Antrim.

Work carried out at GBHQ includes:

- ï Design and implementation of the leadership training programme;
- ï Production of programme resources for leaders;
- ï Annual Scripture Course;
- ï Implementation and maintenance of policies:
- ï Child protection;
- ï Health and safety;
- ï Marketing and communication
- ï Maintenance of the GBNI website;
- ï Production of GB leaders' newsletters; and
- ï PR and marketing services.

Our Aim

The Aim of GBNI, being a Christian organisation, international and interdenominational, shall be: To help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

Our Vision

GBNI will be recognised as a dynamic, relevant, Christ-centred organisation effectively reaching out to all girls to value, nurture and equip them for life.

Our Motto

'Seek, Serve and Follow Christ'.

The Trustees have the pleasure of presenting their annual report and financial statements for the year ended 31 May 2023.

Introduction

GBNI is a Christian, interdenominational, international, uniformed organisation. The Vision for GBNI is that it will be recognised as a dynamic, relevant, Christ-centred organisation, effectively reaching out to all girls to value, nurture and equip them for life.

Legal Status

GBNI is registered as a company limited by guarantee in Northern Ireland Number NI058531, registered with the Charity Commission for Northern Ireland NIC100405 and as a charity for tax purposes by HMRC Reference No. NI00689 and VAT Registration No 254684143.

Members of the Board of Trustees

Members of the Board, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 21.

In accordance with company law, as the charity's directors, we certify that:

- i As far as we are aware, there is no relevant audit information of which the charity's auditors are unaware; and
- ii We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year, which provide a true and fair view of the state of affairs of the charity.

In preparing those financial statements, the Trustees are required to select suitable accounting policies and then apply them consistently, making judgements and estimates that are reasonable and prudent. The Trustees must also prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy, at any time, the financial position of the charity and to enable it to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Articles of Association, 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 (FRS 102)" (effective 1 January 2019).

Aim and Objectives of GBNI

Purpose and Aim

Our charity's purpose, and Aim as set out in the GB Regulations, is to help girls to become followers of the Lord Jesus Christ, and through self-control, reverence and a sense of responsibility, to find true enrichment of life.

The Objects contained in the charity's Memorandum of Association are to promote, extend and maintain Christian belief and behaviour primarily in girls. This is done through the formation and development of local groups for the purposes of training and encouraging such members to follow the standard set by the Lord Jesus Christ for the whole of life and to provide positive Christian teaching regarding the social issues facing them in their growing and adult lives.

Our Aim fully reflects the purpose that the charity was set up to further.

Ensuring our Work Delivers our Aim and Objectives

We review our Aim, Objectives and activities every three years. This strategic review looks at what we achieved and the outcomes of our work in the previous three years. The review looks at the success of each key activity and the benefits they have brought to those groups of girls and women we are set up to help. The review also helps us ensure our Aim, Objectives and activities remained focused on our stated purpose. We refer to the guidance contained in The Charity Commission for Northern Ireland's guidance on public benefit when reviewing our Aim and Objectives and in planning future activities. In particular, the Trustees consider how planned activities will contribute to the Aim and Objectives they have set.

The Focus of our Work

Our main strategic priorities for the year were:

- i To deliver effective, inclusive youth work, engaging with young people across NI in our companies each week to raise standards for all.
- ii To train leaders to deliver high-quality programmes and develop g people. This includes delivering training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.
- iii To increase the number of girls we work with and to develop our youth-led decision-making participation scheme, 'GBNI Youth Forum'.
- iv To increase access and equity.
- v To resource and support leaders and seek out funding. This includes the provision of programme materials and support for leaders.
- vi To improve the self-esteem of girls and make them become better citizens.
- vii To encourage personal, physical and spiritual development in the girls we engage with.

How our Activities Deliver Public Benefit

The direct benefits which flow from the purpose of GBNI is the spiritual, personal and social development of girls who participate in GB activities, events and programs. This includes enhanced self-confidence, self-esteem and leadership skills and the adoption of a moral framework, which encourages our girls to be good citizens. The wider benefit to the 'community at large', is enhanced social education and responsible citizenship that flows from the purpose. These benefits are demonstrated through the feedback provided by the girls and the voluntary leaders in GB companies, through feedback from local churches and statutory youth services, regular assessment by the Education and Training Inspectorate and independent evaluations of training, programs and events.

Who Used and Benefitted from our Services

The charity's beneficiaries are girls. There is no private benefit flowing from the purpose of the charity. GBNI offers a program of fun activities for girls, designed to educate, challenge and inspire along with Christian teaching that is relevant and meaningful to girls today. The GB companies are run in local churches/missions. Companies meet once a week, from September to April/May each year. Girls are grouped into sections according to age:

Explorers:	3-7 yrs	(Pre-school - P4)
Juniors:	8-10 yrs	(P5 - P7)
Seniors:	11-13 yrs	(Yr 8 - Yr 10)
Brigaders:	14 yrs+	(Yr 11+)

GB is a safe, caring, nurturing place where girls can:

- ï Be creative, find sporting talents, and enter competitions;
- ï Have fun in a safe and caring environment;
- ï Make lifelong friends;
- ï Build confidence and self-esteem;
- ï Discover God and the relevance of the Bible today;
- ï Develop practical life skills;
- ï Escape from the pressures of school;
- ï Find a place where girls can be girls;
- ï Find a sense of belonging; and
- ï Gain access to The Duke of Edinburgh's Award (DofE) and others.

President's Report

As we looked forward to the 2022/23 session of Girls' Brigade it was anticipating the return of PE, sporting and other competitions, fewer COVID-19 restrictions, and another move back to more 'normal' times.

"Rejoice always, pray continually, give thanks in all circumstances; for this is God's will for you in Christ Jesus." 1 Thessalonians 5:16-18

As I reflect on the year, which has passed, it is rejoicing in what was achieved, the lives reached, opportunities provided and achievements made. I have a grateful heart for the work done at all levels in Girls' Brigade by our staff, volunteers, Officers, and girls but acknowledging that the context in which this work took place also brought its challenges at so many levels. Some companies were starting to reopen in 2022/23; some continue to need more leaders or girls; while others continue to grow which also necessitates the need for additional resources etc. The global economic challenges made so many everyday commodities and resources so much more expensive, with no one immune to this, including running costs for churches, our companies and our girls' families.

The GB year hit the ground running last September with PE Demonstrations, Training Webinars, and a very special Leaders' Worship Event in Strand Presbyterian, Belfast at the beginning of October where our outgoing Chaplain, Rev Danny Rankin encouraged us, in his own unique way, to continue to serve our Saviour in our companies.

A blended approach to Team business enabled very encouraging regional attendance at meetings, which were a mixture of online, and in-person, but always with the option of joining virtually if it was more convenient. Training Webinars were also a more convenient option for the core and optional training. The feedback from this has been very encouraging too.

Our DofE Award Presentation took place in Ballyclare in November. As this was our first for a few years, everyone who had received their Bronze and Silver Awards were invited, unfortunately, not everyone was able to attend, but it was a very special evening where the guest speaker, Sonia Mawhinney's encouragement was so appropriate for our participants and an inspiration for everyone present. It is so good to see the scheme grow from strength to strength with so many girls achieving Bronze, Silver and Gold Awards. Ingrid, the DofE Team Leader helped with Presentations in London, and only recently our National Secretary also represented GBNI at a Gold Award Presentation at Hillsborough Castle. Congratulations to everyone on their achievements, especially given the work that goes into achieving each level by participants and their leaders. The long service of three of our leaders, Pauline McClelland, Maree Massie and Nicola Finnegan was also acknowledged by the DofE Award Scheme at a special ceremony in Hillsborough this year.

Sporting Finals are an excellent opportunity for our companies from across the province to come together for what is hoped would be a fun, competitive but enjoyable night. Brigader Unihoc and Senior Touch Rugby competitions were tightly contested. While the overall numbers participating in these Senior and Brigader events were fewer than before lockdown, the number of teams qualifying for the Finals were also reduced, which was prudent allowing for more matches at the Finals. While events were well-organised and generally

very enjoyable, it must be acknowledged they were not without their issues which the Activities Team are working towards mitigating against for the 2023/24 session.

This year GBNI welcomed a new company into our ranks - 376th NI Waringstown - a joint venture in the village between the Church of Ireland and Presbyterian Churches. I had the pleasure, along with the National Secretary, of attending their Affiliation Service, which was also held in November. It was so encouraging to see the energy and enthusiasm of their members, their families and the church families for this work, and I wish this company continued blessings in the years ahead.

In December, the GBNI Youth Forum held its first Carol Service and it really did kick-start the Christmas festivities for everyone who attended. It was so thoughtfully put together and everyone who attended really enjoyed this event, and in my opinion, it was a real success!

I also had the pleasure, along with Heather and Tracey, of chairing the NI PE Finals, in February. The standards achieved, after a three-year break, must be commended. Having been to some of the PE Team meetings in advance, I knew there were concerns about sets being challenging, given the girls had been away from PE for so long, but every competitor and team made it all look so easy. The professional standard of their performances was superb. The girls and Officers all did an amazing job! The passion and commitment of work setters and the PE Team must also be acknowledged as they work so far in advance, planning for every eventuality. PE made a welcome return, and we look forward, to this being built upon next year.

The Explorer and Junior Choir Competition Finals were held at Wellington Presbyterian, Ballymena and were another opportunity for our girls to shine. These competitions were very well attended and supported in March and were very enjoyable.

April ended with our GBNI Colour Run in Lurgan Park which was another exciting morning for the large crowd of participants, who, with the help of 'Fitness Freddy', despite the rain, ran the course. I hope you all saw the social media coverage of the Colour Bomb at the end! My own company took part and the girls had a ball!

A very special highlight of the year for me was the opportunity to represent GBNI at the Coronation Service for King Charles III at Westminster Abbey on the 6th May 2023. This was a very special service where people watching were taken to the next level. I watched Heads of State, royal families from across the world, as well as our own Royal Family process up the nave of Westminster Abbey, for what was a profoundly historic, religious service. The service, steeped in lots of historic liturgy and tradition, which focussed on the theme of loving service to others and to the character of contemporary Monarchy, was full of symbolism and ceremony. It was an honour to share the experience with some well-known celebrities and citizens from all over the world. On the chilly wet day, I did however feel sorry for those in light national costumes who were bound to have been freezing! I was also very conscious that while King Charles, has for as long as he lives been anointed as our earthly monarch, he, like all of us, is answerable to our Heavenly King, whose reign is eternal and whom we, as Christians, have been called to serve.

The Queen's Award, our highest Award in GB, aims to encourage girls and young women to have a personal commitment to the Lord Jesus Christ, while respecting other faiths; inspiring them to greater endeavour in

service within the general community and to make a contribution to the worldwide concept of the Girls' Brigade. Appreciating the work involved, it was lovely to travel to Kilfennan Presbyterian, Londonderry for this year's Queen's Award Presentation held in May. This was a very special evening for the recipients, their families, companies, and the wider Girls' Brigade family with our special guest for the evening, Ruth Dalzell, whose encouraging message was well received. We thank everyone in Kilfennan for their warm welcome.

Towards the end of June I had the honour of travelling to 1st Kilkeel Presbyterian Church to present, an Endurance Award to a very special Brigader, Grace McNeill, who despite illness, is a faithful member of her GB company. Grace's opportunities in GB are also a testimony to the strong pastoral care provided by the Captain and Officers in this company.

As we look forward to the 2023/24 session, let us all aim together to 'Rise in Strength... for such a time as this' (the ICGB theme).

In the coming year we trust God to provide us with the energy and resources to equip us to be used in His service. As God opens up opportunities for us all in GB, I pray we will have the strength and courage to rise to these challenges with grace, supporting and encouraging each other, for His glory.

"Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms. Do not be slothful in zeal, be fervent in spirit, serve the Lord." 1 Peter 4:10-11

Isobel McKane
GBNI President

Chairperson's Report

Rest, Reflect and Repeat

At the end of my first year as Chairperson of GBNI, I said I was thankful for the year we had just had and that I was optimistic for what was to come. This year I am still both of those things, but I also want to reflect on the two years I have served so far.

After two years of COVID-19, the 2022/23 session was almost back to the GB we all knew pre-pandemic. We had full sessions, Sub-Officer and Officer training, competitions and activities along with face-to-face meetings, all at the same time as a return to our regular busy lives.

Rest

It has been a year full of blessings, both in my own company and for GBNI and while I am very grateful for the achievements of the last year, (it may be an age thing), I find myself finishing this GB year ready for a rest. The good news is that God knows us so well and provides us with opportunities to rest if we look for them.

“The Lord is the everlasting God, the Creator of the ends of the earth. ...He gives strength to the weary and increases the power of the weak. Even youths grow tired and weary, and young men stumble and fall; but those who hope in the Lord will renew their strength.” Isaiah 40:28-30

Reflect

After resting, as we prepare for the start of the 2023/24 session, I think it is good to pause and reflect on the past year. I was very privileged to be at many of the sporting competitions, including the PE and Choir Finals, and spent most of them in awe of the skills and talents of our girls and young women, both on the floor and from the leaders who teach and encourage them. Well done to the Staff, Team Leads and Team Members, along with the many others who volunteer at these competitions, at district, inter-district and NI Finals. It is not always easy, particularly when emotions run high, but I hope and pray that we continue to be patient, enthusiastic and a strong Christian witness as we do this work.

I was also very honoured this year to be invited to attend two events, funnily enough, both in Hillsborough. The first was a sombre occasion where Heather Lindsay and I laid a wreath and offered condolences to the new King Charles on the death of his mother, Queen Elizabeth. Both Heather and I had the opportunity to speak briefly to the Queen Consort, Camilla, on behalf of GBNI. The second occasion was much more joyful, when Hillsborough Presbyterian GB held a thanksgiving service for their 70th Anniversary and I was invited to join them.

Another notable evening was the Queen's Award Presentation Evening in Kilfennan Presbyterian Church, where some amazing young women received the highest award earned in GB. Watching and listening to these young Godly women felt like the GB of the future will be in safe hands.

“There is a time for everything, and a season for every activity under the heavens: a time to be born and a time to die, a time to plant and a time to uproot, ... a time to search and a time to give up, a time to keep and a time to throw away, a time to tear and a time to mend, a time to be silent and a time to speak.” Ecclesiastes 3: 1 - 6

Key actions and memories from the year include:

- ï Changes in our staff team with goodbyes to Lesley and Emma. We are grateful for their commitment over the years and wish them well for the future. Hello to Jillian and Aaron. We pray that God is with them and all of the staff team as we enter a new season of GB and are excited to see what the future brings.
- ï The creativity, commitment, passion and innovation of our staff, leaders and membership.
- ï Teams continuing to meet throughout the year, using technology alongside face-to-face interactions to allow as many team members as possible to be part of planning and preparing for competitions and events.
- ï NI Finals - WOW!
- ï The Queen's and DofE Awards continue from strength to strength, and we are delighted that there were opportunities to celebrate the success of each person involved in these during the year.

Last year I highlighted that the year has not all been plain sailing and some companies are continuing to struggle with finding leaders and keeping up numbers. Please pray for the companies in your districts and consider if there is anything you, your district or HQ could do to help.

Return and Repeat

Having enjoyed a rest and reflected on the year past I will be ready to return and repeat it all again.

“For I know the plans I have for you,” declares the LORD, “plans to prosper you and not to harm you, plans to give you hope and a future.” Jeremiah 29:11

I would like to say thank you to everyone who has helped me in my role as Chairperson this year. It is still a learning experience and as with all human endeavours, it does not always go to our plan. Thankfully, we don't have to do this by ourselves. The benefit of being surrounded by talented GB folk, is that there is always someone there to help and advise, the benefit of being part of God's Plan is that we don't have to worry. Let's move into the 2023/24 session secure in God's promises and the plan He has for each of us.

Tracey Davies
GBNI Chairperson

Chaplain's Report

I approach my first Annual Report with a measure of trepidation for it feels like I am only getting started in the role! I applied to be GBNI Chaplain late in October 2022 after prayerfully considering the request from the Captain of 153rd NI Craigy Hill Presbyterian, of which I am Company Chaplain. Over the years as Company Chaplain, the Captain had initially got me involved in District matters and then gently reminded me about an opportunity to serve as Northern Ireland Chaplain on the Trustee Board. God clearly made the paths straight and soon I was accepted and soon serving you.

There was plenty of getting up to speed required, with induction meetings and introductions made by Lesley, our then Programme Officer, and Gail, our National Secretary. What really impressed me was how well everything was structured and organised from staffing, Trustees, and Brigade Council. Meanwhile Lesley got me, as Team Leader, up to speed on the Spiritual Team and it was such a blessing to be able to take time to see how meetings worked and over the incoming year, I hope to learn more about the sub-groups.

As Chair of the Spiritual Team, I must pay tribute to our Programme Officer, Lesley, who stood down in March 2023. Lesley has given over 15 years of faithful service to GBNI, her Christian faith shone brightly in all she did at HQ and in the materials produced and endeavours launched. Countless girls in companies across GBNI have been blessed by her creative and challenging work of explaining and applying the Scriptures and we will miss her greatly.

During the year it was a privilege to take part in the GBNI DofE Award Presentation Evening hosted in Ballyclare Presbyterian. It was lovely to celebrate the girls who had given up their time and invested great effort to secure their Awards. Given my background in IT, I also have had the chance to assist in website matters and I hope that we may have new developments in that area soon.

In Spiritual Team matters, after Lesley stood down, we made the collective decision to refresh our 'Promises, Promises' materials for the 2023/24 Scripture Course. I trust it will be a blessing to you and your girls in the incoming season. Looking ahead, our new Spiritual Officer will have lots of opportunities to develop new material and we are all looking forward to seeing what the Lord will do in this most vital area for GBNI.

May God bless you all, and let us keep praying that God's name would be honoured in our companies, His Word taught, and His Kingdom come. Isaiah 59:1 reminds us,
"Surely the arm of the LORD is not too short to save, nor his ear too dull to hear."

We have a great Father who delights to save through His Son and applied by His Spirit. We thank Him for the work done in the past year, and look forward to what He will do for His own namesake in the year ahead.

Yours in Christ,

Ben Preston
GBNI Chaplain

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Some 14,951 girls were engaged in weekly programmes supported by 3,203 leaders in 260 GB companies. All of the girls took part in age-appropriate programmes designed to challenge, educate and inspire them. The breakdown of members by age is as follows:

Under 5s (3 - 4 yrs):	2,570
Explorers (5 - 7 yrs):	4,499
Junior (8-10 yrs):	3,746
Seniors (11 - 13 yrs):	2,246
Brigaders (14 yrs+):	1,785
Associates (18 yrs+):	103
Associate Leaders:	708
Sub-Officers:	343
Officers:	2,152

GB leaders were resourced with materials and ideas to create programmes that met the needs and interests of their girls. The programme is progressive and rewards girls for participation.

To encourage girls to consider their attitudes and perceptions of people from other communities, we continued to work with six other uniformed organisations on community relations programme to develop greater understanding and respect for different cultures and traditions in Northern Ireland.

To resource leaders to deliver high quality programmes we delivered training for volunteers, encouraging girls into leadership and a programme of child protection training for leaders.

Numbers Trained:

Officers	93
Sub-Officers	100
Queens Award	45
The Duke of Edinburgh's Award - Gold	26
The Duke of Edinburgh's Award - Silver	69
The Duke of Edinburgh's Aware - Bronze	108

Programme Team

2022/23 session saw the GBNI Programme Team complete the second set of programme updates in association with Habitat for Humanity Ireland as part of the three-year charity partnership. Habitat Ireland updates were developed for leaders across all sections (Under 5s, Explorers, Juniors, Seniors and Brigaders) focussing on recycling waste, sustainability, and our world.

We also developed a new relationship with The Ulster-Scots Agency to produce a leader programme guide to Ulster-Scots for all sections plus fun, interactive workbooks for all Explorers and Juniors.

Three editions of the Resources4U publication were produced, packed full of craft, games, and activity ideas for leaders for every section. Each edition included suggestions for key dates/notable events in the calendar such as Autumn, Christmas, Easter etc. A special edition to celebrate and commemorate the Coronation of King Charles III and Queen Camilla was also developed in early 2023 for all companies.

This session it was the turn of the Senior and Brigader programme to be updated and revised. An updated PSALT file was completed and launched in August 2023 to include new topics such as First Aid, Pickleball, Community Service and Zumba to name just a few.

Thank you to the GBNI Programme Team for their commitment and enthusiasm all year and we look forward to everything the 2023/24 session brings!

Queen's Award Team

The 2022/23 GB session finished with 45 young women successfully completing their Queen's Award programme and were awarded their badges and certificates. Between them, the girls completed over 2,100 hours of voluntary service within their communities. This is on top of their own GB service and church involvement responsibilities such as helping in Sunday school and holiday Bible clubs, leading praise and worship and serving tea and coffee after church services etc.

We were so amazed by the extremely high standard of work completed by girls and, in particular, the project assignments. This session saw projects completed in the areas such as:

- jewellery making;
- knitting and crocheting;
- furniture upcycling;
- art and design;
- macramé; and
- cake decoration.

In depth study of topics such as psychology, the history of women in the Bible and how medical science has developed to protect against diseases are just a few examples of written projects completed.

As a Team, we were delighted to distribute walker caddies and fiddle mitts recently completed as initiative tests by Queen's Award girls to residents of PCI Care Homes in Belfast and Bangor (Sunnyside House and Adelaide House), as well as Copelands Dementia Care (Millisle) managed by Belfast Central Mission.

As a GB family, we congratulate all the girls on their achievement and thank them all for their commitment to GB. GBNI is very proud of our Queen's Award girls and the level of dedication they have shown in completing the award programme.

The 2022/23 session also saw the Queen's Award Team continue to develop and increase accessibility to the award programme for all girls. We received 54 applications for the 2023 entry following a series of online Information Webinars held in October and November for potential applicants. We continued to offer final interviews in different locations such as Moy, Antrim and Limavady to allow girls to attend a venue of their choice closer to home.

Kilfennan Presbyterian was the venue for this year's Queen's Award presentation ceremony held on Friday 12th May 2023. The guest speaker was Ruth Spratt who encouraged, blessed, and challenged us all to be like Deborah - to listen to God and do what He says! The presentation ceremony was recorded and is available to listen to on the GBNI Podcast. A special thanks to everyone involved, including Terry Smith and the praise band for leading worship and to all at Kilfennan for their kindness and hospitality.

During the evening, experiences and lessons learnt during their Queen's Award journey were also shared by Anna Little (180th NI First Antrim Presbyterian), Annabel Davidson (138th NI Moy Presbyterian), Esther Houston (258th NI Cullnady Presbyterian) and Ruth McClelland (267th NI Finvoy Presbyterian).

We continue to offer the Queen's Award programme that will inspire, stretch, challenge, and equip girls by developing their skills, offering experiences and supporting each girl on their journey of faith. We ask you to remember in prayer all Queen's Award girls as they complete the programme and their leaders who continue to support and encourage girls at each stage of the award.

Thank you to the Queen's Award Team for their support, enthusiasm and dedication to GB and the Queen's Award programme. The time and effort the Team commit to marking initiative tests, assessing projects, conducting final interviews etc., is considerable and we commend them for their willingness to serve completely and wholeheartedly.

Queen's Award Recipients 2022/23

District 4

Libby Brady	28th NI First Bangor Presbyterian
Devon Sprake	28th NI First Bangor Presbyterian
Emily Simpson	197th NI Ballyblack Presbyterian

District 5

Anna Cleland	106th NI Ballygowan Presbyterian
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District 6

Tori Hampton	12th NI Magheragall Presbyterian
Rachel Meeke	92nd NI Hillsborough Presbyterian
Megan Wilson	92nd NI Hillsborough Presbyterian

GIRLS' BRIGADE NORTHERN IRELAND

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Lauren McCoosh 172nd NI Legacurry Presbyterian
Emma Wilson 172nd NI Legacurry Presbyterian

District 7

Annabel Davidon 138th NI Moy Presbyterian
Beth Emerson 138th NI Moy Presbyterian
Siena Fenton 138th NI Moy Presbyterian
Emma Ferguson 138th NI Moy Presbyterian
Katelyn Wylie 138th NI Moy Presbyterian

District 8

Grace Hamill 281st NI Belfast City Mission, Rathcoole
Emily Magill 281st NI Belfast City Mission, Rathcoole

District 9

Leah McDonald 162nd NI Ballynure Presbyterian
Hannah Morrison 367th NI Ballyclare Presbyterian

District 10

Louise Porte 221st NI Magherafelt Presbyterian
Charlotte Thompson 251st NI Glenwherry Presbyterian
Hannah Bolton 258th NI Culnady Presbyterian
Esther Houston 258th NI Culnady Presbyterian

District 11

Billie Morrow 248th NI Second Limavady Presbyterian
Karen Stewart 248th NI Second Limavady Presbyterian
Hollie Wilson 248th NI Second Limavady Presbyterian
Megan Laird 249th NI Drumachose Presbyterian
Faye Miller 249th NI Drumachose Presbyterian
Ellie McCallum 253rd NI Ballykelly Presbyterian
Lucy Carmichael 308th NI Banagher Presbyterian
Chloe Hogg 320th NI Kilfennan Presbyterian

District 12

Leah Grey 206th NI Ballinamallard Methodist
Molly Henderson 206th NI Ballinamallard Methodist
Amy McCullough 206th NI Ballinamallard Methodist
Sophie Armstrong 208th NI Irvinestown Presbyterian
Ashlyn Martin 208th NI Irvinestown Presbyterian

District 13

Mia McConaghie 236th NI Armoy Presbyterian

Lois McCurdy	236th NI Armoy Presbyterian
Ruth Gilmore	267th NI Finvoy Presbyterian
Ruth McClelland	267th NI Finvoy Presbyterian
Nicole McFadden	267th NI Finvoy Presbyterian
Mary Barkley	273rd NI Ballymoney Reformed Presbyterian
Abigail Forgrave	273rd NI Ballymoney Reformed Presbyterian
Natasha Hamilton	273rd NI Ballymoney Reformed Presbyterian

District 15

Anna Little	180th NI First Antrim Presbyterian
Caitlyn Thompson	180th NI First Antrim Presbyterian

GBNI Youth Forum

The GBNI Youth Forum has had a great year, with this session seeing the return of Roadshows. It was great to get out and about again and visit GB companies to introduce the leaders, their Brigaders and some Seniors to the GBNI Youth Forum. Over the GB session, we made visits to a total of 15 GB companies and have another 15 Roadshows booked for the year ahead as well.

The Roadshows are a great way to not only introduce the GBNI Youth Forum to the girls, but also demonstrates how they work.

The feedback from each Roadshow was positive and we feel it has paid off with a lot more companies engaging with our programme during the year.

With our Blogs/Vlogs this year we were keen to take a more practical approach to help encourage and support our members with tops tips and sharing our experience of our daily walk with God.

This was done through our Instagram page. We had videos of Bible studies where the girls could use our questions to undertake and do their own bible study. A "HOW TO" series looking at prayer; reading and studying the Bible; sharing their faith and the importance of serving. We also had an Easter series over Holy Week looking at specific events in the lead up to Jesus on the Cross and finished the year off with Faithful Part II where members of the Team took a woman out of the Bible and studied her story together.

Our online presence continues to grow and every year we are trying to come up with more ways to help our followers engage with us through social media. Such as; asking questions and completing polls. Our "Instagram Takeovers" and "24 days of Advent" still remains the most popular.

While we are still developing the national events we offer, our biggest success to date was our first ever Carol Service. It was a great way to see in the start of the Christmas season with Leaders, Seniors and Brigaders all gathering at Dundonald Elim to celebrate the birth of our Saviour. We had lots of festive goodies, Christmas presents and a snow globe for fun photos.

The Worship was led by Dundonald Elim Worship Team and the message was given by Sarah McCullough, Captain of 93rd NI Orangefield Presbyterian. The feedback was so encouraging that we are planning to make it an annual event hosted by the GBNI Youth Forum.

It has been a great year all round and has seen the GBNI Youth Forum Leadership Team grow, not only in number, but also in heart, gifts and abilities. But most of all in faith. God has really blessed us as a Team this year and we are excited for what He has in store for the new session.

Like and follow us on Instagram @gbniyouthforum to keep up to date with what we are up to and how you can get your girls and young leaders involved.

PE Team

It was wonderful to see PE competitions back up and running again in the 2022/23 session after such a long break. It was amazing to see so many girls taking part to such a high standard and having fun. Many thanks to the PE Team and Work Setters who worked so hard to provide such exciting sets that challenge the girls, but that are also enjoyable to learn and perform.

PE is very much a massive team effort and the passion and commitment of our volunteers is very much appreciated. Together they work so hard and with such enthusiasm, to ensure that PE is a huge success. The NI Finals gives everyone the opportunity to celebrate the talents and skills, not only of the girls performing, but of everyone involved in creating, teaching and developing each set.

It had been a difficult few years for many companies who missed out on the opportunity to meet together to develop PE skills and maintain such a high standard of work. It was very encouraging to see so many companies entering the competitions and we look forward to seeing more companies coming back to PE competitions over the next year as we continue to develop and grow PE in GB.

Many thanks also to the team at Wallace High School and Trinity Methodist Lisburn, for hosting the NI Finals, and to the Board, for organising and providing the charity tea and coffee at the events to raise funds for our GBNI Charity Partnership with Habitat for Humanity.

Training Team

This year saw a return to full Officer Leadership training with face-to-face training and increasing numbers coming forward to assume this role in their GB companies. We had 93 Trainee Officers complete the course ready for the new session in September. The new format for the Sub-Officer training was also introduced this year with their training split between Webinars and a practical District workshop, as well as their normal Company Experience Booklet. It was fantastic to see over 100 Trainee Sub-Officers complete the course this year and move into this new role in their GB companies. I would like to take this opportunity to thank all of the leaders who work so hard to make the training so successful each year - Captains, GB leaders, Training Team Reps and District Reps all come together to provide the leadership training that helps keep our GB companies well supplied with leaders into the future.

DofE Team

The DofE scheme continues to return to pre-COVID-19 numbers with many participants able to avail of the different changes that the Scheme had introduced to help with restrictions. This year we had 108 Bronze, 69 Silver and 26 Gold Awards completed successfully. This year also saw the return of the presentation events, both those held by DofE, with participants being invited to attend both at Buckingham Palace and Hillsborough Castle, and our own Bronze and Silver Awards Presentation Evening. Our own presentation was held this year in Ballyclare Presbyterian. It was inspirational to be able to return to this event after a long break due to COVID-19 to recognise all the challenging work that our GBNI participants, Leaders, and parents put into each and every Award. I would like to take this opportunity to thank all the leaders who work so hard to make the DofE Scheme a continuing success in our organisation.

Activities Team

The 2022/23 session saw the return of competitions and events! It was a very exciting and full-on year, but it was fantastic to be out and about catching up with Leaders, seeing the girls enjoying competitions again.

In November, the Brigaders made a trip to Omagh Leisure Centre for their Unihoc Finals. This was done in-house with Doris Coiley facilitating the NI Finals. It was greatly supported by Leaders helping from District 12.

Then heading into the start of 2023, it was the Seniors turn. For the first year ever they got to play Touch Rugby. The NI Final was held at the Valley Leisure Centre in Newtownabbey and it was great to be collaborating again with Ulster Rugby. Our thanks must go to Rebecca, Teah and Shell for all of their hard work throughout the entire session; providing referee support not only for the Finals, but also at district competitions; taking the leaders training sessions too. As part of their prizes, the first and second placed teams got to go and see Ulster Ruby Team play at the Kingspan Stadium in April. We look forward to continuing this partnership with Ulster Rugby in the future.

Finally in March the Explorers and the Juniors each had a Choir competition. This was again in partnership with New Irish Arts. The girls had a brilliant day at the Final. and while we missed our usual adjudicator, Carolyn Saunderson, a special thank you must go to Sylvia Burnside for stepping in at the last minute. Thank you to Carolyn for setting the pieces and to Sylvia for adjudicating the NI Finals. We are excited for more singing competitions in the future as well.

It was great to be in partnership with Habitat for Humanity for our art competitions across all sections. The overall theme was focused on helping the girls understand more about the sustainable housing work of Habitat across the world.

The Explorers and Juniors section were creative with producing towns/cities made from cereal boxes, while the Seniors and Brigaders sections designed postcards and completed write-ups on what home meant to them. It was incredible to see hundreds of entries coming through the door. Thanks to Peter and the team from Habitat, who spent the day at GBHQ picking the winners. As always, art entry money is a great way to do fundraise. Across all the sections, we were able to donate nearly £2000 to Habitat directly from entry money alone.

After the success of all the 125 national events in 2019, the Activities Team were very excited to be tasked with incorporating more large-scale events into the calendar alongside competitions. As a result of COVID-19 this was delayed... until this year! We were delighted to be finishing off the Activities year with a Colour Run. This was open to all Juniors, Seniors, Brigaders and Leaders. The event was a great success with over 600 members at Lurgan Park to run the course and get absolutely covered in brightly coloured paint! The weather was unfavourable, but the event was anything but! We had so much help with this event; from Leanne and the staff at Lurgan Park, the local Council, Fitness Freddie members of our Team and so many volunteers. It was a great finish to the 2022/2023 session.

GBNI Shop

September and October were extremely busy months as many members needed to purchase full uniform. Officer uniform sales were particularly busy. Displays and parents' night returned in full force this year, with many companies purchasing the King Charles III Coronation Gold Coin resulting in sales of £15,786.

Uniform and Leisure Wear sales continued to increase, see table below with sales figures (including returns) listed by category for 2021/22 and 2022/23 (sales figures do not include VAT).

	2021/22	2022/23	Difference
Uniform	138,079	212,277	74,198
Leisure Wear	32,811	39,479	6,668
Awards	31,789	25,692	-6,097
Trophies	2,158	5,181	3,023
Gifts	25,711	20,981	-4,731
Coronation Coin	0	15,786	15,786
Resources	5,792	5,996	205
Scripture	11,354	32,411	21,057
DofE	8,107	6,544	-1,562
Totals	255,801	364,347	108,546

- ï Overall sales have increased by £108,546 with uniform sales accounting for 68.5% of this.
- ï Leisure Wear sales accounted for 10.8% of total sales.
- ï Trophy sales have increased this year by £3,023.
- ï Awards sales have decreased by £6,097. This is most likely due to companies buying additional awards last year to cover 2020/2021 when GBNI did not operate due to COVID-19 and lockdowns.
- ï Stock value at year end decreased by £18,324.83 due to the increased sales.

Financial Review

The Trustees are reporting a deficit for the year to 31st May 2023 of £9,297 (2022: £34,010). The Covid-19 pandemic continued to impact on the activities of the organisation during the earlier part of this financial period. However, the easing of restrictions allowed a gradual return to some semblance of a normal programme for many companies in the latter part of the period. As a consequence, certain of our income sources resumed e.g. assessment fees £266,398 (2022: £232,755) or increased e.g. shop sales £364,347 (2022: £255,801). Shop expenditure rose to £325,809 (2022: £260,850) to meet this increased activity.

The year ended with an operational surplus of £7,879 (2022: £12,973). Our investments continued to perform well, providing £28,386 (2022: £24,082) of income in the year. Surplus on sales amounted to £61,652 (2022: £12,712), however global influences affected the overall value of our portfolio at 31 May 2023 and decreased it by £17,176 (2022: decreased by £46,983). After offsetting these gains/deficits, we have ended the year with an overall deficit of £9,297.

The Trustees regard this as a satisfactory outcome in another difficult year and consider the financial position to be sound, with reserves, which are adequate to meet the future needs of the charity.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use or are not invested in tangible fixed assets should be maintained at a level equivalent to between six and nine month's charitable expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which replacement funding may be raised. At 31st May 2023, the free reserves of £2,091,626 would have covered 20 months of the charity's expenditure. These reserves include buildings of £899,448. The Trustees deem this is appropriate given the abnormal income streams over the past three years. The Trustees commit to keep the reserve under regular review.

Principal Funding Sources

Our principal funding sources are annual assessments on individual Girls' Brigade companies and shop sales. The Trustees are grateful for the continuing support of the Education Authority by way of a grant.

Investment Policy

The Trustees, with the assistance of their registered investment advisors, regularly monitor the investment portfolio to ensure maximum income and growth from the investments whilst continuing to pursue an ethical, medium risk policy which is not contrary to the charity's principles and values.

Risk Policy

The Trustees have considered the consequences of Covid-19, the continually rising cost of living and other major risks to which the charity is exposed and are satisfied that systems and protocols are in place to mitigate exposure to those risks. The current and future impact does not create a material uncertainty that casts doubt on the ability to continue as a going concern.

Plans for Future Periods

It is the charity's aim to resume full activities for its membership. Given the strength of reserves and the continuing support of our funders for the foreseeable future the principal plan is to see a return to complete normality.

Structure, Governance and Management

The charity is a company limited by guarantee as defined by the Companies Act 2006.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

I S McKane	President	
H Lindsay	Vice-President	
T Davies	Chairperson	
Rev B Preston	Chaplain	Elected October 2022
L Cull	Treasurer	
I Bryans		
J Budd		
L Murtagh		
I Orr		
A Bingham		Elected August 2022
T Erskine		Elected August 2022
M Meldrum		

Recruitment and Appointment of New Trustees

When new or additional trustees are required then the members are invited to submit nominations and subject to their compliance with the Memorandum and Articles of Association they are considered by the membership for election at the Annual General Meeting. Trustees may be co-opted at other times by the Board and their election as trustees is ratified or otherwise by the membership at the next AGM.

Trustees' Interests

None of the Trustees has any beneficial interest in the company.

Statement of Trustees' Responsibilities

The Trustees, who are also the directors of Girls' Brigade Northern Ireland for the purpose of company law, are responsible for preparing the Trustees' 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- ï Select suitable accounting policies and then apply them consistently;
- ï Observe the methods and principles in the Charities SORP;
- ï Make judgements and estimates that are reasonable and prudent;
- ï State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ï Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Corrigan CA Limited be reappointed as auditor of the company will be put at a General Meeting.

The Trustees' report was approved by the Board of Trustees.

T Davies
Trustee

22nd August 2023

Opinion

We have audited the financial statements of Girls' Brigade Northern Ireland (the 'charity') for the year ended 31 May 2023 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 May 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions Relating to Going Concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we

conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are Required to Report by Exception

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Statements

We have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [https:// www.frc.org.uk/auditorsresponsibilities](https://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

Use of our Report

This report is made solely to the company's members, as a body, in accordance with section 65(2) of

GIRLS' BRIGADE NORTHERN IRELAND

INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF GIRLS' BRIGADE NORTHERN IRELAND

The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs Celine Corrigan (Senior Statutory Auditor)
for and on behalf of Corrigan CA Limited

22 August 2023

Chartered Accountants
Statutory Auditor

24 Greystone Road
Antrim
N Ireland BT41
2QN

Corrigan CA Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income and endowments from:							
Donations and legacies	3	2,398	-	2,398	2,095	-	2,095
Charitable activities	4	306,632	166,671	473,303	243,001	194,906	437,907
Other trading activities	5	364,347	-	364,347	255,801	-	255,801
Investments	6	28,386	-	28,386	24,082	-	24,082
Other income	7	60	-	60	78	-	78
Total income		701,823	166,671	868,494	525,057	194,906	719,963
Expenditure on:							
Raising funds	8	325,809	-	325,809	260,850	-	260,850
Charitable activities	9	368,135	166,671	534,806	251,234	194,906	446,140
Total expenditure		693,944	166,671	860,615	512,084	194,906	706,990
Net gains/(losses) on investments	13	(17,176)	-	(17,176)	(46,983)	-	(46,983)
Net movement in funds		(9,297)	-	(9,297)	(34,010)	-	(34,010)
Fund balances at 1 June 2022		2,100,923	-	2,100,923	2,134,933	-	2,134,933
Fund balances at 31 May 2023		2,091,626	-	2,091,626	2,100,923	-	2,100,923

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GIRLS' BRIGADE NORTHERN IRELAND**BALANCE SHEET****AS AT 31 MAY 2023**

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	15		911,864		925,577
Investments	16		931,565		927,938
			<u>1,843,429</u>		<u>1,853,515</u>
Current assets					
Stocks	17	121,407		139,732	
Debtors	18	15,355		9,166	
Cash at bank and in hand		159,569		135,357	
		<u>296,331</u>		<u>284,255</u>	
Creditors: amounts falling due within one year	19	(48,134)		(36,847)	
Net current assets			248,197		247,408
Total assets less current liabilities			<u>2,091,626</u>		<u>2,100,923</u>
Income funds					
Unrestricted funds			2,091,626		2,100,923
			<u>2,091,626</u>		<u>2,100,923</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 May 2023, although an audit has been carried out under section 65(2) of The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22nd August 2023.

.....
T Davies
Trustee

.....
L Cull
Trustee

Company registration number NI058531

GIRLS' BRIGADE NORTHERN IRELAND**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MAY 2023**

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations			13,826		(223,935)
Investing activities					
Purchase of tangible fixed assets		(550)		-	
Withdrawals from investments		58,025		150,000	
Investment income received		28,386		-	
Net cash generated from investing activities			85,861		150,000
Net cash (used in)/generated from financing activities			(75,475)		102,926
Net increase in cash and cash equivalents			24,212		28,991
Cash and cash equivalents at beginning of year			135,357		106,366
Cash and cash equivalents at end of year			159,569		135,357

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

Charity information

Girls' Brigade Northern Ireland is a private company limited by guarantee incorporated in Northern Ireland. The registered office is C2 Kilbegs Business Park, Fergusons Way, Antrim, BT41 4LZ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to, and it is probable that it will be received, and the income and the amount can be quantified with reasonable accuracy.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in the accounts.

Grants are included in full in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the recovery of a specific performance by the charity, grants are recognised when the charity becomes unconditionally entitled to the grant. Where related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Incoming resources from charitable trading activity are accounted for when earned.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that a settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

- i Costs of raising funds, being trading and overhead costs relating to the shop.
- i Expenditure on charitable activities, being the provision of programmes and activities for members.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities and include administration and finance costs.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	1% straight line
Fixtures and fittings	15% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

1 Accounting policies

(Continued)

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

Payments to defined contribution retirement benefit schemes are charged as expenses as they fall due.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****2 Critical accounting estimates and judgements**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	2,398	2,095
	<u> </u>	<u> </u>

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023

4 Charitable activities

	Activities for members 2023 £	Assessment Fees 2023 £	Grants 2023 £	Total 2023 £	Activities for members 2022 £	Assessment Fees 2022 £	Grants 2022 £	Total 2022 £
Charitable rental income	597	-	-	597	-	-	-	-
Other income	37,637	266,398	168,671	472,706	10,246	232,755	194,906	437,907
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>
Analysis by fund								
Unrestricted funds	38,234	266,398	2,000	306,632	10,246	232,755	-	243,001
Restricted funds	-	-	166,671	166,671	-	-	194,906	194,906
	<u>38,234</u>	<u>266,398</u>	<u>168,671</u>	<u>473,303</u>	<u>10,246</u>	<u>232,755</u>	<u>194,906</u>	<u>437,907</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****5 Other trading activities**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Shop income	364,347	255,801
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Dividends and other investment income	25,247	19,917
Interest receivable	3,139	4,165
	<u> </u>	<u> </u>
	<u>28,386</u>	<u>24,082</u>

7 Other income

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Miscellaneous Income	60	78
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****8 Raising funds**

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Trading costs</u>		
Operating charity shops	325,809	260,850
	<u> </u>	<u> </u>
Performance of the shop		
Turnover	364,347	255,801
Cost of Sales:		
Opening Stock	139,732	219,751
Purchases	206,519	98,905
Less Closing Stock	(121,407)	(139,732)
	<u> </u>	<u> </u>
Cost of sales	224,844	178,924
	<u> </u>	<u> </u>
Gross Profit	147,503	76,877
Expenditure:		
Employment costs	74,223	58,666
Insurance	-	-
Light and heat	5,991	4,407
Bank charges	10,432	6,370
Other	69	23
Packaging	483	2,121
Telephone	2,175	2,372
Stationery	1,147	1,379
Advertising	527	
Depreciation	3,353	3,353
Web support	2,565	3,235
	<u> </u>	<u> </u>
	100,965	81,926
	<u> </u>	<u> </u>
Net profit for the year	46,538	(5,049)
	<u> </u>	<u> </u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****9 Charitable activities**

	2023	2022
	£	£
Queens Award	1,482	3,698
Duke of Edinburgh Scheme	2,693	1,231
GEMS	-	(97)
Training	2,908	2,856
Spiritual	3,102	266
Programmes	2,196	37
Leprosy Donations	-	122
GB International Council	6,025	6,153
EF	-	(6,700)
Fields of Life	-	8,403
Activities	15,805	769
	<u>34,211</u>	<u>16,738</u>
Share of support costs (see note 10)	370,217	342,299
Share of governance costs (see note 10)	130,378	87,103
	<u>534,806</u>	<u>446,140</u>
Analysis by fund		
Unrestricted funds	368,135	251,234
Restricted funds	166,671	194,906
	<u>534,806</u>	<u>446,140</u>

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****10 Support costs**

	Support costs	Governance costs	2023		Governance costs	2022
	costs	costs	Support costs	Governance costs	costs	
	£	£	£	£	£	£
Staff costs	250,710	-	250,710	220,365	-	220,365
Depreciation	10,910	-	10,910	10,910	-	10,910
Irrecoverable VAT expense	10,038	-	10,038	7,154	-	7,154
Bank and investment charges	8,814	-	8,814	7,455	-	7,455
General expenses	3,979	-	3,979	4,430	-	4,430
Staff travel costs	4,477	-	4,477	3,134	-	3,134
Staff training	139	-	139	6,810	-	6,810
Premises costs	22,910	-	22,910	26,788	-	26,788
Computer services	12,889	-	12,889	10,568	-	10,568
Insurance	13,493	-	13,493	12,896	-	12,896
Marketing and publications	5,417	-	5,417	6,925	-	6,925
Printing, stationery and telephone	26,441	-	26,441	24,864	-	24,864
Audit fees	-	4,725	4,725	-	4,111	4,111
Legal and professional Council and executive expenses	-	1,768	1,768	-	-	-
Employment costs	-	3,773	3,773	-	6,519	6,519
Volunteer travel costs	-	116,990	116,990	-	75,788	75,788
	-	3,122	3,122	-	685	685
	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>
Analysed between Charitable activities	<u>370,217</u>	<u>130,378</u>	<u>500,595</u>	<u>342,299</u>	<u>87,103</u>	<u>429,402</u>

Governance costs includes payments to the auditors of £4,500 (2022, £4,111) for audit fees.

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****12 Employees**

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Management	1	1
Finance, Admin & Corporate Services	9	4
Shop	3	3
Training	1	5
	<hr/>	<hr/>
Total	14	13
	<hr/>	<hr/>

Employment costs

	2023	2022
	£	£
Wages and salaries	441,923	382,062
	<hr/>	<hr/>

There were no employees whose annual remuneration was more than £60,000.

13 Net gains/(losses) on investments

	Unrestricted	Unrestricted
	funds	funds
	2023	2022
	£	£
Revaluation of investments	(78,828)	(59,695)
Gain/(loss) on sale of investments	61,652	12,712
	<hr/>	<hr/>
	(17,176)	(46,983)
	<hr/>	<hr/>

14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****15 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 June 2022	1,090,975	120,796	1,211,771
Additions	-	550	550
At 31 May 2023	1,090,975	121,346	1,212,321
Depreciation and impairment			
At 1 June 2022	180,617	105,577	286,194
Depreciation charged in the year	10,910	3,353	14,263
At 31 May 2023	191,527	108,930	300,457
Carrying amount			
At 31 May 2023	899,448	12,416	911,864
At 31 May 2022	910,358	15,219	925,577

16 Fixed asset investments

	Listed £	Cash balance £	Total £
Cost or valuation			
At 1 June 2022	917,658	10,280	927,938
Additions	387,416	-	387,416
Valuation changes	(78,828)	-	(78,828)
Net movement in cash	-	6,855	3,584
Disposals	(311,816)	-	(311,816)
At 31 May 2023	914,430	17,135	931,565
Carrying amount			
At 31 May 2023	914,430	17,135	931,565
At 31 May 2022	917,658	10,280	927,938

17 Stocks

	2023 £	2022 £
Finished goods and goods for resale	121,407	139,732

GIRLS' BRIGADE NORTHERN IRELAND**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MAY 2023****18 Debtors**

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	6,040	(10)
Other debtors	811	811
Prepayments and accrued income	8,504	8,365
	<u>15,355</u>	<u>9,166</u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	26,202	18,053
Trade creditors	8,542	2,854
Other creditors	94	2,844
Accruals and deferred income	13,296	13,096
	<u>48,134</u>	<u>36,847</u>

20 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 31 May 2023 are represented by:						
Tangible assets	911,864	-	911,864	925,577	-	925,577
Investments	931,565	-	931,565	927,938	-	927,938
Current assets/ (liabilities)	248,197	-	248,197	247,408	-	247,408
	<u>2,091,626</u>	<u>-</u>	<u>2,091,626</u>	<u>2,100,923</u>	<u>-</u>	<u>2,100,923</u>

Movement in Reserves

	At 31/5/23	Incoming Resources	Resources Expended	Transfers	At 31/5/23
	£	£	£	£	£
Restricted	-	166,671	166,671	-	-
Operational	2,100,923	701,823	711,120	-	2,091,626
	<u>2,100,923</u>	<u>868,494</u>	<u>877,791</u>	<u>-</u>	<u>2,091,626</u>

GIRLS' BRIGADE NORTHERN IRELAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MAY 2023

21 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

22 Taxation

The company is recognised as a charity by HM Revenue and Customs under reference NI00689. Its activities are therefore exempt from taxation.

23 Analysis of changes in net funds

The charity had no debt during the year.

District Accounts 2022-2023

Receipts

District	Opening Balance	Bank Interest	District Fees/Training	H Q Payments/Grants	District Services/Parade/Offerings/AGM	Competition Fees/Prog sales	Uncashed/Outstanding cheques	Outings/Events	Charity/Donations from Companies	Training	Total Receipts	District	District Training	Competition & Activity Expenses/Programme money	Outing/Event	Parade/Church Service/AGM	Charities & Donations	Expenses/Gifts	Bank Fees	Closing Balance	Total Payments
1 - Castlewood	1729.78	6.68	135.00	250.00	327.22						2448.68	1 - Castlewood	46.40	210.00			0.00	19.75		2172.53	2448.68
2 - Shaftesbury	96.29		30.00		204.00						330.29	2 - Shaftesbury				96.00				234.29	330.29
3 - Cavehill	1866.73										1866.73	3 - Cavehill								0.00	1866.73
4 - Ards	3410.53	0.87		340.00	189.80	68.00	516.50	265.00			4790.70	4 - Ards	61.00	782.74		481.50	77.50	140.49		3247.47	4790.70
5 - Strangford	3797.27	12.23		70.00	250.00	808.40					4937.90	5 - Strangford		454.60			300.00			4154.04	4937.90
6 - Lagan	2095.05	6.19	300.00	1630.00	427.70	235.00					4693.94	6 - Lagan	1130.00			338.00	427.70	140.00		2053.65	4693.94
7 - Mid Ulster	3930.04		60.00	288.00		35.00					4313.04	7 - Mid Ulster		404.48					23.84	3884.72	4313.04
8 - Glenabbey	501.27										501.27	8 - Glenabbey							73.50	427.77	501.27
9 - East Antrim	4268.96	3.39		485.00	445.00						5202.35	9 - East Antrim	355.59	120.00		545.00	1600.00	107.25	41.37	2433.14	5202.35
10 - North Antrim	4813.44	15.21	70.00								4898.65	10 - North Antrim	150.00	56.65					17.08	4424.92	4898.65
11 - North West	1694.80	5.91		50.00	342.10			378.28			2471.09	11 - North West					378.00	139.50		1388.59	2471.09
12 - West Ulster	681.08	2.25	165.00	135.00							983.33	12 - West Ulster	227.00						19.70	736.63	983.33
13 - Riada	5203.06	17.94	500.00	170.00	588.25						6479.25	13 - Riada	11.64	60.02			600.00			5807.59	6479.25
14 - Bann	484.88		230.00		611.30						1326.18	14 - Bann	101.62	114.00			400.00			710.56	1326.18
15 - Lough Neagh	1972.79	6.09			486.50	168.80					2634.18	15 - Lough Neagh		220.89			486.50	63.00	16.93	1846.86	2634.18
	36545.97	76.76	1490.00	3418.00	3871.87	1315.20	516.50	643.28	0.00	0.00	47877.58		2083.25	2423.38	1419.59	1460.50	4269.70	609.99	221.68	33522.76	47877.58

District Accounts 2022-2023

Payments

District	Opening Balance	Bank Interest	District Fees/Training	H Q Payments/Grants	District Services/Parade/Offerings/AGM	Competition Fees/Prog sales	Uncashed/Outstanding cheques	Outings/Events	Charity/Donations from Companies	Training	Total Receipts	District	District Training	Competition & Activity Expenses/Programme money	Outing/Event	Parade/Church Service/AGM	Charities & Donations	Expenses/Gifts	Bank Fees	Closing Balance	Total Payments
1 - Castlewood	1729.78	6.68	135.00	250.00	327.22						2448.68	1 - Castlewood	46.40	210.00			0.00	19.75		2172.53	2448.68
2 - Shaftesbury	96.29		30.00		204.00						330.29	2 - Shaftesbury				96.00				234.29	330.29
3 - Cavehill	1866.73										1866.73	3 - Cavehill								0.00	1866.73
4 - Ards	3410.53	0.87		340.00	189.80	68.00	516.50	265.00			4790.70	4 - Ards	61.00	782.74		481.50	77.50	140.49		3247.47	4790.70
5 - Strangford	3797.27	12.23		70.00	250.00	808.40					4937.90	5 - Strangford		454.60			300.00			4154.04	4937.90
6 - Lagan	2095.05	6.19	300.00	1630.00	427.70	235.00					4693.94	6 - Lagan	1130.00			338.00	427.70	140.00		2053.65	4693.94
7 - Mid Ulster	3930.04		60.00	288.00		35.00					4313.04	7 - Mid Ulster		404.48					23.84	3884.72	4313.04
8 - Glenabbey	501.27										501.27	8 - Glenabbey							73.50	427.77	501.27
9 - East Antrim	4268.96	3.39		485.00	445.00						5202.35	9 - East Antrim	355.59	120.00		545.00	1600.00	107.25	41.37	2433.14	5202.35
10 - North Antrim	4813.44	15.21	70.00								4898.65	10 - North Antrim	150.00	56.65					17.08	4424.92	4898.65
11 - North West	1694.80	5.91		50.00	342.10			378.28			2471.09	11 - North West					378.00	139.50		1388.59	2471.09
12 - West Ulster	681.08	2.25	165.00	135.00							983.33	12 - West Ulster	227.00						19.70	736.63	983.33
13 - Riada	5203.06	17.94	500.00	170.00	588.25						6479.25	13 - Riada	11.64	60.02			600.00			5807.59	6479.25
14 - Bann	484.88		230.00		611.30						1326.18	14 - Bann	101.62	114.00			400.00			710.56	1326.18
15 - Lough Neagh	1972.79	6.09			486.50	168.80					2634.18	15 - Lough Neagh		220.89			486.50	63.00	16.93	1846.86	2634.18
	36545.97	76.76	1490.00	3418.00	3871.87	1315.20	516.50	643.28	0.00	0.00	47877.58		2083.25	2423.38	1419.59	1460.50	4269.70	609.99	221.68	33522.76	47877.58