

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2026
for
Girls Brigade Greater Glasgow Division

Bell Barr & Company
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Contents of the Financial Statements
for the Year Ended 31 March 2026

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

The trustees present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Aim

The aim of the Girls' Brigade 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.

Review of the Year

21 companies in Greater Glasgow Division started their new session in August/September 2025.

This year the Division held their Annual Review in the Glasgow City Chambers on 3rd June, 2025 which was well attended. The Speaker was Mr M. McIntyre from East Kilbride.

15 girls received their Brigader Brooches and 1 Queen's Award badge was awarded this year.

The Division's Specialised Training was held on 30th August 2025 in The Renfield Church Centre for Brigaders and Officers and was an excellent day.

The 3rd East Kilbride - Leaders and girls once again represented Glasgow Division at the Remembrance Service in George Square.

The Division had a Tik Tok competition in 2025/2026 and the winner was 3rd East Kilbride. Other competitions planned were cancelled due to lack of support.

The Division's annual gathering took place on 10 May 2025 at Almond Valley in Livingston and approximately 300 girls and leaders attended. A great day of fun and sunshine.

5 Officers and Ex Officers were presented with their Gold Discovery Award at the Annual Review.

The Co-ordinators and Executive members held 4 meetings and 1 Officers' meeting throughout the session.

Trainee leaders continue to register for Induction Training which they must complete before attending a company. This training consists of an online module followed by 4 Zoom meetings.

Leaders can progress to gold training before committing to becoming a fully commissioned Officer.

No new Officers were commissioned in the year to 31 March 2026.

This year £400.00 was given to each company from the Miss A. C MacLellan's legacy during the session 2025/2026.

We would like to acknowledge our thanks to the W. A. Cargill Fund and Trades House for their kind and generous donations this year.

FINANCIAL REVIEW

Reserves policy

Due to the high maintenance costs the Executive took the decision in the early 1980s to sell the Divisional Headquarters in Queen's Crescent and moved into rented accommodation. It was decided that the capital received from the sale would be invested and any interest received be put towards the Division's running expenses.

Between October 2010 & February 2011 the General Fund was boosted by £225,303 which was received from the Estate of the late Miss Ann C Maclellan. A Financial Advisor has been appointed. The members of Greater Glasgow Division agreed to purchase a Log Cabin which was erected at the National Campsite at Guay in Perthshire in the summer of 2011 in Miss Maclellan's memory. The Log Cabin at Guay was sold by Girls' Brigade in Scotland and they reimbursed the Greater Glasgow Division of the Girls' Brigade with the sum of £20,000. Further funds are being spent on various activities for all girls in the Greater Glasgow Division on an annual basis.

A further Legacy of £1,000 was received from the Estate of the late Miss M Sinclair in 2012.

The Camp Fund is a designated fund to be used for future camping activities. The Executive took the decision to close this account and transfer the monies into the General funds in the Royal Bank of Scotland.

The 'New Companies Fund' originated from a legacy from the late Miss J Geddes and is a restricted fund to be used to help establish new companies. There were no new companies set up in 2025/2026.

The Sir James Robertson Charitable Trust decided to distribute their funds in January 2020 and Girls' Brigade in Glasgow received £12,500. The capital must be maintained, and the interest raised on the capital to be used to assist future leadership training.

The funds held for The North East District Girls' Brigade were paid out to the 5 remaining companies during the year 2025/2026 as the Districts in Glasgow Division have now ceased to exist.

It is the charity's policy to retain unrestricted reserves sufficient to meet running costs for a period of one year. The trustees are satisfied that that current reserves are sufficient.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The Girls' Brigade is an unincorporated association, governed by constitution. The Glasgow Division is managed by the Executive Committee, consisting of all Office Bearers and District Co-ordinators.

Recruitment and appointment of new trustees

Members of the Executive are elected to office for an interim term of three years, with an option to serve a further three years. All posts are voluntary.

Risk management

The Executive Committee Members have endeavoured to identify and manage the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. Management of risk is reviewed at regular meetings of the Executive Committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC015668

Principal address

C/O Mrs Brenda Diamond
8 Fettercairn Gardens
Bishopbriggs
Glasgow
G64 1AY

Girls Brigade Greater Glasgow Division

Report of the Trustees
for the Year Ended 31 March 2026

Trustees

Miss S Bennie President
Miss E Duffy Vice President
Miss M Hastie Treasurer
Mrs B Diamond Divisional Coordinator
Miss E Hamilton Chaplain
Mrs K Scott Commissioner (from 4.6.2024)
Mrs A Wilson Deputy Commissioner

Independent Examiner

Bell Barr & Company
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Approved by order of the board of trustees on 22 May 2026 and signed on its behalf by:

Miss S Bennie - Trustee

S. Bennie .

Independent Examiner's Report to the Trustees of
Girls Brigade Greater Glasgow Division

I report on the accounts for the year ended 31 March 2026 set out on pages five to ten.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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



Jennifer Irvine CA

The Institute of Chartered Accountants of Scotland

Bell Barr & Company
2 Stewart Street
Milngavie
Glasgow
G62 6BW

Date: 3 June 2016

Girls Brigade Greater Glasgow Division

Statement of Financial Activities
for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and subscriptions		4,121	-	-	4,121	4,903
Other trading activities	2	-	-	-	-	115
Investment income	3	5,477	-	-	5,477	5,247
Other income		2,200	-	-	2,200	765
Total		<u>11,798</u>	<u>-</u>	<u>-</u>	<u>11,798</u>	<u>11,030</u>
EXPENDITURE ON						
Charitable activities						
Girls Brigade Greater Glasgow Division						
		<u>20,871</u>	<u>1,144</u>	<u>-</u>	<u>22,015</u>	<u>12,477</u>
NET INCOME/(EXPENDITURE)		(9,073)	(1,144)	-	(10,217)	(1,447)
RECONCILIATION OF FUNDS						
Total funds brought forward		131,001	5,562	12,500	149,063	150,510
TOTAL FUNDS CARRIED FORWARD		<u>121,928</u>	<u>4,418</u>	<u>12,500</u>	<u>138,846</u>	<u>149,063</u>

The notes form part of these financial statements

Girls Brigade Greater Glasgow Division

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS						
Cash at bank and in hand		122,408	4,418	12,500	139,326	149,545
CREDITORS						
Amounts falling due within one year	6	(480)	-	-	(480)	(482)
NET CURRENT ASSETS		<u>121,928</u>	<u>4,418</u>	<u>12,500</u>	<u>138,846</u>	<u>149,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		121,928	4,418	12,500	138,846	149,063
NET ASSETS		<u>121,928</u>	<u>4,418</u>	<u>12,500</u>	<u>138,846</u>	<u>149,063</u>
FUNDS	7					
Unrestricted funds:						
General fund					121,928	131,001
Restricted funds:						
New Company Fund					4,418	4,418
North East District					-	1,144
					<u>4,418</u>	<u>5,562</u>
Endowment funds					12,500	12,500
TOTAL FUNDS					<u>138,846</u>	<u>149,063</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 May 2026 and were signed on its behalf by:

M Hastie

M Hastie - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

The trustees have reviewed the charity's operating costs for the next twelve months, and the sources of funds available, and are satisfied that the charity is a going concern.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Sound & photographic equipment	- 33% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the account.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

2. OTHER TRADING ACTIVITIES

	31.3.26	31.3.25
	£	£
Training and competitions	-	115
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.26	31.3.25
	£	£
Deposit account interest	5,477	5,247
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

No travel and subsistence expenses were paid to trustees in the year ended 31 March 2025 (2024 - nil).

5. TANGIBLE FIXED ASSETS

	Sound & photographic equipment £	Computer equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	5,642	2,185	7,827
	<u> </u>	<u> </u>	<u> </u>
DEPRECIATION			
At 1 April 2025 and 31 March 2026	5,642	2,185	7,827
	<u> </u>	<u> </u>	<u> </u>
NET BOOK VALUE			
At 31 March 2026	-	-	-
	<u> </u>	<u> </u>	<u> </u>
At 31 March 2025	-	-	-
	<u> </u>	<u> </u>	<u> </u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Accrued expenses	480	482
	<u> </u>	<u> </u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

7. MOVEMENT IN FUNDS

	At 1.4.25 £	Net movement in funds £	At 31.3.26 £
Unrestricted funds			
General fund	131,001	(9,073)	121,928
Restricted funds			
New Company Fund	4,418	-	4,418
North East District	1,144	(1,144)	-
	5,562	(1,144)	4,418
Endowment funds			
Sir James Robertson Trust	12,500	-	12,500
TOTAL FUNDS	<u>149,063</u>	<u>(10,217)</u>	<u>138,846</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,798	(20,871)	(9,073)
Restricted funds			
North East District	-	(1,144)	(1,144)
TOTAL FUNDS	<u>11,798</u>	<u>(22,015)</u>	<u>(10,217)</u>

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	132,448	(1,447)	131,001
Restricted funds			
New Company Fund	4,418	-	4,418
North East District	1,144	-	1,144
	5,562	-	5,562
Endowment funds			
Sir James Robertson Trust	12,500	-	12,500
TOTAL FUNDS	<u>150,510</u>	<u>(1,447)</u>	<u>149,063</u>

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	11,030	(12,477)	(1,447)
TOTAL FUNDS	<u>11,030</u>	<u>(12,477)</u>	<u>(1,447)</u>

The New Company Fund originated from a legacy from the late Miss J Geddes and is a restricted fund to be used to help establish new companies.

The North East District Fund represents funds restricted for the use of the North East District of the Girls' Brigade.

The Sir James Robertson Charitable Trust decided to distribute their funds in January 2020 and Girls' Brigade in Glasgow received £12,500. The capital must be maintained, and the interest raised on the capital to be used to assist future leadership training.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Girls Brigade Greater Glasgow Division

Detailed Statement of Financial Activities
for the Year Ended 31 March 2026

	31.3.26 £	31.3.25 £
INCOME AND ENDOWMENTS		
Donations and subscriptions		
Donations	3,300	3,301
Subscriptions	821	1,602
	<hr/> 4,121	<hr/> 4,903
Other trading activities		
Training and competitions	-	115
Investment income		
Deposit account interest	5,477	5,247
Other income		
Divisional gathering	2,200	765
	<hr/> 11,798	<hr/> 11,030
Total incoming resources		
	11,798	11,030
EXPENDITURE		
Charitable activities		
Legacy grants	8,400	6,000
Miscellaneous	214	133
Helping Hand grant	-	800
Rent	2,041	1,817
Telephone	114	110
Postage	9	43
Gratuities	1,400	1,300
Training	589	519
NE District	1,144	-
Competition expenses	191	-
Divisional gathering	6,156	-
Special grants	100	-
Cascade Cash Management fee	258	319
	<hr/> 20,616	<hr/> 11,041
Support costs		
Governance costs		
Accountancy fees	478	494
Divisional AGM expenses	921	942
	<hr/> 1,399	<hr/> 1,436
Total resources expended	<hr/> 22,015	<hr/> 12,477
Net expenditure	<hr/> (10,217)	<hr/> (1,447)

This page does not form part of the statutory financial statements