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CHARITY NO: SC010980

COMPANY NO: SC332331

THE GIRLS' BRIGADE IN SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 MARCH 2026

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THE GIRLS' BRIGADE IN SCOTLAND

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

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THE GIRLS' BRIGADE IN SCOTLAND

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2026

Charity Name:	The Girls' Brigade in Scotland
Registered Office & Operational Address:	11A Woodside Crescent, Glasgow, G3 7UL
Charity Registration Number:	SC010980
Company Registration Number:	SC332331
Trustees:	Laura Jane Quilter, President Christine Bappoo, Vice President Janet Macleod, Vice President (Appointed Vice President 06.09.2025) Gemma Dearie, Vice President (Resigned 06.09.2025) Rev Jonathan Fleming, Chaplain Jayne Sheridan Mairi Dalgleish Bebhionn Paterson Aindrea Kirkhope Gillian Hood Audrey Tweedie Beth McGregor (Appointed 06.09.2025) Hazel McArdle (Appointed 06.09.2025)
Secretary:	M Caroline Goodfellow, Chief Executive
Independent Examiners:	Wbg Services LLP 168 Bath Street Glasgow G2 4TP
Bankers:	HBOS Sauchiehall Street Glasgow G2 3EY
Solicitors:	Shepherd & Wedderburn LLP 9 Haymarket Square Edinburgh EH3 8FY
Insurers:	Boyd & Co (working with Royal Sun Alliance) Everywhen, The Beacon 176 St Vincent Street, Glasgow G2 5SG
Investment Managers:	Evelyn Partners 177 Bothwell Street Glasgow G2 7ER

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THE GIRLS' BRIGADE IN SCOTLAND

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2026

The Directors of The Girls' Brigade in Scotland, who are also Trustees of the charity for the purposes of the Charities and Trustee Investment (Scotland) Act 2005, have pleasure in submitting to the Members their annual report with the financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Memorandum and Articles of Association, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, 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).

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

Governing Document

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

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

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

Structure, Governance and Management

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

The Executive received one nomination for the post of Vice-President in August 2025 for Mrs Janet Macleod. Nominations were also received for Mrs Hazel McArdle to serve a 3-year term and Mrs Audrey Tweedie to serve a 2-year period. No other nominations were received for the 2025-26 session. Subsequently, the Executive extended the term of office for Jayne Sheridan for at least one further year. Ms Beth McGregor was also appointed as a youth representative for one year in the first instance.

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

Additional directors, whether members of GBS or otherwise, up to a maximum of three, may be co-opted for a maximum of two years on an annual basis by the Executive.

Due to the decision to wind-up GB Scotland at the end of the 2026-27 session, no further nominations will be sought. Current Trustees will continue until 31 May 2027.

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Directors' Induction and Training

Directors are familiar with the work of the charity and will generally have held positions of responsibility within companies or divisions prior to being elected to the Executive.

GBS continues to be aware of its responsibility to supply training to directors on the role which they are undertaking in the governance of the charity. A 'Code of Conduct' for Directors is signed annually by all Directors and is updated as needed to reflect any changes within the organisation. During the period under review, Governance training and written information on roles and responsibilities was provided. The Chief Executive supplies updates on legislative and regulatory changes via regular reports to the Executive as well as providing updates and recommendations on good practice, particularly in areas of safeguarding, insurance and risk management. Similarly, regular updates are provided in respect of developments and issues arising in the sector.

The Executive's Responsibilities

The Executive is responsible for the management and supervision of all aspects of the work of GBS. The focus for the 2025 – 2026 session, following Consultation about the Future in May/June 2025, was to develop and deliver an Action Plan to reduce costs and increase membership if GBS was to be viable for the longer term. The session started with 122 Companies and closed with 115 Companies, with further anticipated closures.

The Executive focus during the period under review has again been about how to make GBS stable and viable for the future. For many years this has been a common theme in the Trustees Report but following last year's Consultation, it became crucial that the organisation must increase girl-based membership or the organisation would not be able to meet its financial commitments beyond May 2027.

Companies were set a challenge to increase girl membership by 750 each year for 2025-26 and 2026-27 to build a stable platform for the future. Sadly, while some Companies did increase numbers it was not enough with the majority losing members and another 7 Companies closing. Unfortunately, membership fell from 4407 to 4010, a drop of 9% in girl membership. The Executive was also aware that some Companies would close in 2027 and Trustees were left with no other option but to consider the future for the organisation. Membership fees could not be increased further, costs of running GBS had already been pared back and there was no indication that membership numbers would increase in the future given that they had fallen every year for over 3 decades. More in depth information is provided later in this report.

The Executive continues to meet 5-6 times per year using a virtual platform in addition to meetings of any sub-groups, the annual meeting and any other meeting considered necessary. The benefits to continued use of a virtual platform have been many in terms of making meetings more accessible to those in remote locations and the financial savings have been considerable over the last 6 years. While in person gatherings are good, the use of virtual platforms has been a successful cost saving option for GBS, and it is planned to continue that going forward.

The responsibility for implementing and delivering decisions, policies and procedures agreed by the Executive is devolved to the Chief Executive and the staff team at GB HQ.

The Executive's responsibilities include:

- Promoting the aims and objectives of GBS, as noted below.
- Promoting the best interests of GBS.
- The administration of the organisation and of all its assets in the interest of its current and future beneficiaries.

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The Executive's Responsibilities (continued)

- Bringing independent judgement to bear on issues of strategy, resources and performance.
- Encouraging the delivery of programmes to members of GBS to the highest possible standards.

Chief Executive

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

Objectives and Activities

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

Achievements and Performance

GBS is a Christian based, inter-denominational organisation, which has operated throughout Scotland for 133 years. Membership is open to girls/young women across the social and economic spectrum; from all faiths or none and from a wide variety of cultural backgrounds. It is our policy, wherever possible, to include those who are challenged by additional support needs whether physical, mental or emotional. The key objects of GBS are as outlined in the Constitution:

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

To help in delivering these objectives, a small professional staff team comprising the Chief Executive and Membership Services Coordinator, both full-time posts, together with the Supplies/Admin Coordinator (43 weeks per year), the Finance Officer, 25 hours per week and the IT Officer who works 12 hours per week continues to serve the wider membership. Again, the Executive is grateful for the staff team who continue to not only do their contracted hours but go above and beyond with many hours of additional support given on a voluntary basis.

The staff team continue to deliver support to adult volunteer leaders in respect of training, programmes, materials, activities/events, safeguarding, insurance and compliance so that they may support girls/young women from P1-S6 in delivering the above objectives. Activities delivered are based on GIRFEC and the National Youthwork Strategy with the aim of encouraging our members to be successful learners, confident individuals, effective contributors and responsible citizens.

The year under review has seen the Executive focus on the long-term viability of GBS and to support Companies to attract new members while maintaining the regular business of the organisation.

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Achievements and Performance (continued)

This was achieved by:

- Every Company and Division received templates with Company information to assist in promoting their work in local communities and through social media. Various versions of these were supplied and it was good to see them being well used throughout the session. Thanks are expressed to Aindrea Kirkhope, an Executive member, who designed the templates and delivered a zoom session for Leaders on how to use the templates and Canva.

- Advice and guidance were again provided to Companies to assist them with Presbytery Planning issues as well as helping them to seek additional support in their local communities, apply for grant funding, etc.

- Three Induction Training sessions were held during the session and one Gold Leadership Training. All courses were successful and it was good to see a significant number of new Leaders coming through the system.

- Actively promoting, developing and delivering Queen's Award.

- President's Drop-In sessions were offered twice in the session along with Commissioners' Forums.

- Continuing to take part in GB Europe and GB International as appropriate.

The President's Drop-in-Sessions, started in 2021, were poorly attended in autumn 2025 although they provided useful discussion points for the Executive and had to be cancelled in March 2026 due to a lack of numbers. Commissioners' Forums were held twice during the session and, as always, covered a wide range of topics, including training, Queen's Award, the Action Plan and hopes and concerns for the future.

Leadership Training remains an essential element of the work of GBS to ensure that all who work with young people have a basic knowledge of the organisation and are equipped with the skills to help members develop and grow in a safe environment. During the period under review, 58 Trainee Leaders have completed Induction Training with several of them now applying to undertake Gold Leadership Training. During the session, 11 Gold Trainees have undertaken training with a number already having completed their post-course tasks to go on and be Gold Level or Commissioned Leaders. Sadly, the Gold Leadership Training planned for January 2026 had to be cancelled due to lack of registrations.

Queen's Award registrations have increased throughout the session with over 70 candidates registered to undertake the Award. The Executive was delighted that 10 candidates were eligible for the final participation sessions and successfully completed this to allow presentations to be made at Company displays.

The Annual General Meeting was held on 6 September with nearly 60 Companies represented by over 130 Leaders. The usual reports and presentations were provided. Following the adoption of the Annual Report and Financial Statements for 2024-25, the President delivered a PowerPoint presentation about the future of GBS. She advised members that the clear message from Consultation About the Future had been that the membership wished to keep GBS as a going concern as their favoured option. She reported that the Executive had heard this message and immediately established an Action Plan for the session ahead. This focused on key messages heard at consultation and that a vast amount of work had already been done, much of it consultation with grassroots members, as had been requested.

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Achievements and Performance (continued)

Finance, Marketing, Partnership Working, Staffing were the key topics discussed. Members had the opportunity to question the Executive and some excellent suggestions were added to the plan. Following the AGM, a 'You Said – We Did' document was circulated to all Leaders outlining what had been agreed at the AGM and how the Executive planned to move forward.

The planned trip to visit Boys' and Girls' Brigade Neenah in Wisconsin to celebrate their 125th anniversary was a great success and many friendships made. We are thankful to Brigade Neenah for their superb hospitality and generosity.

GBS continues to be represented on the GB Europe Executive which has again been virtual during this session. Last year we reported that GB England & Wales were concerned about the number of GB Companies closing and becoming members of BB through their Girls' Associations. The letter mentioned in last year's report was sent and things appear to have settled down. Throughout the session, the Fellowship focused on the upcoming ICGB, membership fees and governance.

ICGB 2026 took place in the Cook Islands in March but numbers attending was affected by the situation with Iran, Israel and the US. The internet connection was extremely poor despite many requests for this to be organised and it resulted in only a small number of business sessions being available to those wishing to attend virtually. The Chair, Chief Executive and a small number of Executive members attended the sessions which, disappointingly, were not well organised. A new International President, Coral Anderson from GB Australia was appointed. A group has been established to review and rewrite the GB International Constitution by May 2027 and a virtual Young Leaders Forum is to be established.

The 2025-26 Jean T Morrison competition followed an entrepreneurial theme with Brigaders being challenged to plan and deliver an afternoon tea in their local communities to raise funds. They were tasked with providing vegetarian options and were able to use seed funding to either raise funds from other sources or to seek support from local businesses. The standard was excellent and the judges struggled so much that two Companies gained the top spot. Congratulations to 1st Ellon and 46th Edinburgh & Lothians for their fantastic entries. Overall, £3,500 was raised for Jak's Den.

As always, it has been good to see the varied and innovative programmes offered by many of our Companies. There is always something new happening and our Leaders work tirelessly to offer girls and young women a fun filled experience where they not only try out new things but make friends in a safe space with trained and dedicated Leaders. We are also grateful for the work of Commissioners and their teams across 13 Divisions in Scotland. Given the challenges faced by GBS, it is heartening to see many Commissioners lead from the front in being proactive in promoting the Companies in their areas, seeking funding to help deliver activities for their Companies and offering a great deal of support to their Fellow Leaders.

A Programme Development Group was established during the session with sub-groups for each section, chaired by Executive members. Thanks are extended to them and those Leaders who chose to volunteer to be contributors to the new material, which will be circulated prior to the start of the 2026-27 session. The Executive is extremely grateful to all who have helped develop these new programmes and hope Companies will enjoy using them in the year ahead.

GBS continues to be represented at many local and national events. These included the Royal Garden Party at Holyrood Palace, where many GB Leaders had the pleasure of meeting the King, the Queen and the Princess Royal. Laura Quilter, President, attended the Thistle Service at St Giles' Cathedral, which was attended by the King and Queen.

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Achievements and Performance (continued)

Laura also supervised a group of Brigaders who formed part of the Guards of Honour at the Royal opening of the Scottish Parliament on 27 June 2026. Alice Hamilton, a former Commissioner of Central Division and Leader of 1st Grangemouth Company was awarded a British Empire Medal in the King's Birthday Honours list. This is a very well deserved award and all in GBS offer their congratulations to Alice.

As always, the Executive is grateful to every adult Leader who volunteers for GBS and for the contribution they make to the lives of the Companies they work in, their Division and the wider work of the organisation. The contribution made by these women and men are greatly valued not only by the Executive but by parents, carers and the wider community across Scotland. A special thanks is extended to those who serve GBS to deliver Leadership Training and Queen's Award as well as to our Commissioners for the many additional hours they give to the girls and young women in their care.

The Executive also wishes to thank the GB HQ Staff Team who continue to serve and support the work of the organisation. A national organisation like GBS requires a staff team to support Companies and Divisions but also to ensure compliance, particularly regarding Safeguarding and Insurance, is met. Our very small team remain committed to doing their best for GBS even in the most trying of circumstances. Alison Guthrie, Supplies Coordinator, having recovered from one new knee in 2025 has been off for a period as she received a second new knee. Thankfully, she is doing well and plans to return to Supplies on 12 August 2026. Again, we are grateful to Marion Watson, Finance Officer, for filling the gap in and around her own role without any additional payment.

As mentioned earlier in the report, the membership numbers for 2025-26 showed a further significant decline with a decrease of almost 400 members. The Executive was faced with challenging decisions but as advised at the Consultation in 2025, GBS could not continue to run with operational deficits and this trend is no longer viable with declining membership and decreasing financial reserves. After prayerful consideration, careful review of the data and discussion, it has become clear to the Executive that the organisation cannot continue sustainably beyond May 2027. This reflects their responsibility to steward resources wisely, support Leaders realistically, and act with integrity as the organisation is wound up by 31 May 2027.

The Executive has made the decision that it is better to wind up the organisation in May 2027 to allow Companies time to transition properly rather than to face further decline which is inevitable given trends over the last 3 decades. As outlined at Consultation in 2025, the running costs of GBS could be met until May 2027 but unless membership numbers increased it would no longer be viable. This has proved to be the case and has been the subject of discussion with our independent Auditors who have advised on the importance of meeting liabilities and ensuring a smooth transition period for Companies.

This decision was communicated to Commissioners on 28 May 2026 and to all Leaders later that evening. Press releases and communications to external partners were released on 29 May.

All Companies and Leaders were advised that during the 2025 Consultation, 63.9% of companies said that if GB Scotland was no longer viable, they would move to another GB organisation, most likely GB England and Wales. Over the past year, GBEW has worked with the Chief Executive and the Executive to prepare for that possibility. It has now been agreed that, from 1 June 2027, the new organisation will be called Girls' Brigade Great Britain. Girls' Brigade will therefore continue in Scotland in a new format, with the same aims and objectives recognised across the world. The outward form may change, but God's work and witness through Girls' Brigade Great Britain will remain the same.

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Achievements and Performance (continued)

The Executive recommends that companies transfer to the new organisation. As promised during the consultation, each company will be free to choose the path that is right for it. We hope many will transfer, but we recognise some may not. The 2026-27 session will give companies time to close this chapter well and make informed decisions about the future. They will be fully supported in this by the Chief Executive, the Staff Team and the Executive.

For further information, a copy of the Annual Report will be available via the GBS website www.girls-brigade-scotland.org.uk after the Annual Meeting, to be held virtually on Saturday 12 September 2026.

Financial Review

GBS has incurred an operating deficit of £75,820 (2025: £85,140) in the year. After adjustment for investment gains of £42,439 (2025: £26,262) the net movement in funds was a deficit of £33,381 (2025: £58,878). The Investment Portfolio has decreased by over £42,768 (2025: £49,556) since last year, due to market fluctuations and cash being required to be drawn down when cash reserves were running low.

The operational deficit of £75,820 was predicted and this has been offset, at least in part, by net gains on investments. However, using Reserves to meet continued annual deficits cannot continue and this has contributed to the Executive making the decision to wind up GBS in May 2027.

Reserves Policy

The Executive has decided that whenever possible uncommitted uninvested funds should be not less than three and ideally equal to six months expenditure on a normal basis, to enable the organisation to continue if there were to be a significant drop in income. GBS can confirm this as noted in the Financial Review statement above. This does not consider the costs of winding up the company or making staff redundant. On 31 March 2026 unrestricted reserves amounted to £367,338 (2025: £386,380). The free cash at bank was sufficient to meet the Executive target for reserves.

Investment Policy & Performance

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

Risk Assessment

The Executive has undertaken a risk analysis to identify the major risks to which GBS may be exposed. These risks have been reviewed and steps taken to mitigate the risks identified.

Plans for future periods

At Company and Division level it will be very much 'business as usual' for girls and young women but for the Executive and Staff Team the focus will be on ensuring a smooth transition to those Companies transferring to GB Great Britain as of 1 June 2027. Companies have until 31 October 2026 to decide if they wish to transfer or to select an option that does not involve GB ministry.

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Plans for future periods (continued)

At the time of writing this report, some 6 weeks after the announcement, over 40% of Companies have indicated that they plan to transfer and it is anticipated that many more will do so. Advice and guidance will be available for those selecting other options.

The Executive plans for the 2026 - 2027 session include:

- To report to the AGM on 12 September about the outcome of ongoing discussions with GB England & Wales about what the 'new' organisation will look like. Discussions have been ongoing since May and it is hoped to have a clear outline available for Leaders by the AGM.

- To raise awareness within all denominations of the Christian faith about the work of GBS, about the work of the organisation and what it offers to girls and young women in terms of personal development and what Girls' Brigade can, and does, offer to Churches in terms of mission and outreach and how this will continue within Girls' Brigade Great Britain.

- Supporting Companies affected by the Church of Scotland Presbytery Planning to ensure that Girls' Brigade will continue to have a place in the heart of communities across Scotland.

- One further Induction Training will be provided in October 2026. Thereafter, all those requiring training will do this within GB Great Britain.

- There will be no further Gold Leadership Training courses in GBS and those wishing to undertake training will do so within GB Great Britain.

- Those registered for Queen's Award will have the opportunity to complete under GBS in March 2027 but anyone who does not will be able to do so under the auspices of the new organisation.

- The President and Chief Executive will continue to meet with Commissioners' during the transition process.

- Regular communications to update members will be shared with all Leaders in respect of the windup and transition process.

- The Staff team will focus on winding up GB Supplies, clearing out GB HQ, providing transition records to GB Great Britain as well as storing financial and Executive records electronically. A process for all of this has been agreed with the Executive.

- Continue to participate in GB Europe and GB International as appropriate.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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Statement of trustees' responsibilities (continued)

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent,
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

This report has been prepared in accordance with the Statement of Recommended Practice: applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf by:

DocuSigned by:
Laura Quilter
936C2F45B13F426...
Name: Laura Quilter

Date: 31 August 2026

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INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GIRLS' BRIGADE IN SCOTLAND FOR THE YEAR ENDED 31 MARCH 2026

I report on the accounts of the charity for the year ended 31 March 2026, which are set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

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

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

Basis of independent examiner's statement

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

Independent examiner's statement

In the course of my examination, no matter has come to my attention other than that below;

1. which gives me reasonable cause to believe that in any material respects the requirements:

    - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

    have not been met, or

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

The matter that has come to my attention is that there is fundamental uncertainty over the charity's ability to continue as a going concern. This is disclosed in note 1 (a) to the accounts.

Signed by:
Jenna Fair
9C3428960B23495

Jenna Fair BA (Hons) ACCA
Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 31 August 2026

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THE GIRLS' BRIGADE IN SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2026

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Total Funds 2026 £	*Unrestricted Funds 2025 £*	*Restricted Funds 2025 £*	*Total Funds 2025 £*
Income and endowments from:							
Donations and legacies	**4**	511	-	**511**	*721*	-	***721***
Charitable activities	**5**	242,386	392	**242,778**	*212,587*	*2,862*	***215,449***
Investments	**6**	7,894	-	**7,894**	*9,885*	-	***9,885***
Total Income		250,791	392	**251,183**	*223,193*	*2,862*	***226,055***
Expenditure on:							
Raising funds							
Investment management	**7**	4,458	-	**4,458**	*4,864*	-	***4,864***
Charitable activities	**9**	322,065	480	**322,545**	*306,331*	-	***306,331***
Total Expenditure		326,523	480	**327,003**	*311,195*	-	***311,195***
Net (expenditure)/income and net movement in funds before gains and losses on investments		(75,732)	(88)	**(75,820)**	*(88,002)*	*2,862*	***(85,140)***
Net gains on investments		42,439	**-**	**42,439**	*26,262*	**-**	***26,262***
Net (expenditure) / income		(33,293)	(88)	**(33,381)**	*(61,740)*	*2,862*	***(58,878)***
Transfer between funds		14,251	(14,251)	**-**	*-*	*-*	***-***
Net movement in funds		(19,042)	(14,339)	**(33,381)**	*(61,740)*	*2,862*	***(58,878)***
Funds reconciliation							
Total Funds brought forward	**18**	386,380	30,830	**417,210**	*448,120*	*27,968*	***476,088***
Total Funds carried forward	**18**	367,338	16,491	**383,829**	*386,380*	*30,830*	***417,210***

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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THE GIRLS' BRIGADE IN SCOTLAND

BALANCE SHEET AS AT 31 MARCH 2026

	Note	Total Funds 2026 £	Total Funds 2025 £
***Fixed assets*:**			
Tangible assets	**12**	-	-
Investments	**13**	300,502	343,270
Total Fixed Assets		300,502	343,270
Current assets:			
Stocks	**14**	32,892	47,216
Debtors	**15**	7,322	53,114
Cash at bank and in hand		211,405	156,415
Total Current Assets		251,619	256,745
***Liabilities*:**			
Creditors falling due within one year	**16**	(168,292)	(182,805)
Net Current assets		83,327	73,940
Net assets		383,829	417,210
The funds of the charity:			
Unrestricted funds	**18**	367,338	386,380
Restricted income funds	**18**	16,491	30,830
Total charity funds		383,829	417,210

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

For the year ended 31 March 2026 the company was entitled to exemption under section 477 of the Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the trustees and signed on their behalf by:

DocuSigned by:
Laura Quilter
936C2F45D13F426...
Name: Laura Quilter

Date: 31 August 2026

Signed by:
Bappoo
DF6FD23155134A5...
Name: Christine Bappoo

Date: 31 August 2026

Company No: SC332331

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THE GIRLS' BRIGADE IN SCOTLAND

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

1. Accounting Policies

(a) **Basis of preparation and assessment of going concern**
The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity constitutes 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 trustees were faced with challenging decisions but as advised at the Consultation in 2025, The Girls Brigade in Scotland could not continue to run with operational deficits and this trend is no longer viable with declining membership and decreasing financial reserves. This has led to the Executive making the decision to wind up The Girls Brigade in Scotland in May 2027.

(b) **Funds structure**
Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

(c) **Income recognition**
Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

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1. Accounting Policies (continued)

(c) **Income recognition (continued)**
Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met (see note 17).

(d) **Expenditure recognition**
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

- Costs of raising funds comprise the costs incurred in managing the rental of premises activities, including staff costs, rental costs, repairs and associated support costs;

- Expenditure on charitable activities includes expenditure on activities undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure is incurred.

(e) **Allocation of support and governance costs**
Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time spent. The allocation of support and governance costs is analysed in note 8.

(f) **Tangible fixed assets and depreciation**
All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Furnishings	25% Reducing balance
Computer equipment	33% Straight Line

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1. Accounting Policies (continued)

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

(g) **Fixed asset investments**
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(h) **Stock**
Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

(i) **Debtors**
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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

(k) **Creditors and provisions**
Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(l) **Realised gains and losses**
All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(m) **Employee Benefits**
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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1. Accounting Policies (continued)

(m) **Employee Benefits (continued)**
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.

(n) **Pensions**
During the year the charity made payments in respect of pension contributions at a rate of 7% to the People's Pension Fund.

(o) **Operating leases**
The charity classifies the lease of property and equipment as operating leases. The title to the property and equipment remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(p) **Financial instruments**
The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(q) **Judgements and key sources of estimation uncertainty**
In the application of the company's accounting policies, the Directors 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, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

Estimate	Basis of estimation
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

(r) **Taxation**
The company is a charitable company within the meaning of Paragraph 1 Schedule 6 of the Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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2. Legal status of the charity

The charity is a registered Scottish charity.

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2025: £nil).

During the year there were no travel expenses reimbursed (2025: £nil). There was trustee indemnity insurance covering all of the trustees at a cost of £1,636 (2025: £1,562). No expenses were paid on behalf of trustees (2025: £68 paid on behalf of one trustee).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2025: none). No expenses were waived by trustees during the year (2025: none).

4. Income from donations and legacies

	2026 £	2025 £
Donations	511	721
	511	721

5. Income from charitable activities

	2026 £	2025 £
Memberships, support, training & development	242,778	215,449
	242,778	215,449

6. Investment income

	2026 £	2025 £
Dividends and interest on listed investments	7,894	9,885
	7,894	9,885

7. Raising funds - Investment management costs

	2026 Direct Costs £	2026 Support Costs £	2026 Total £	2025 Direct Costs £	2025 Support Costs £	2025 Total £
Investment Management Fees	4,458	-	4,458	4,864	-	4,864
	4,458	-	4,458	4,864	-	4,864

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8. Allocation of governance and support costs

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

Cost type	2025 Total allocated £	2025 Governance related £	2025 Other support costs £	Basis of apportionment
Staff costs	97,531	13,091	84,440	*Staff time*
Total	97,531	13,091	84,440	

Cost type	2026 Total allocated £	2026 Governance related £	2026 Other support costs £	Basis of apportionment
Staff costs	99,535	13,351	86,184	*Staff time*
Total	99,535	13,351	86,184	

Governance costs:	2026 £	2025 £
Independent examiners remuneration	2,431	2,315
Support costs (see above)	13,351	13,091
	15,782	15,406

Allocation of governance and other support costs:

	2026 Support Costs £	2026 Governance Costs £	2026 Total £	2025 Support Costs £	2025 Governance Costs £	2025 Total £
Membership, support, training & development	86,184	15,782	101,966	84,440	15,406	99,846
Total allocated	86,184	15,782	101,966	84,440	15,406	99,846

9. Analysis of expenditure on charitable activities

	2026 Total £	2025 Total £
Staff costs	65,738	71,811
Rent, rates & property costs	17,426	18,077
Postage, stationery, printing & advertising	10,792	17,233
Purchases/cost of sales	24,802	23,611
Equipment, depreciation & repairs	14,403	14,661
Other expenses	87,418	61,092
Governance costs (note 8)	15,782	15,406
Support costs (note 8)	86,184	84,440
	322,545	306,331

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

	2026 £	2025 £
Salaries and wages	146,653	149,676
Social security costs	7,967	9,232
Employer contributions to defined contribution pension schemes	10,331	10,363
Total staff costs	164,951	169,271
Key Management Personnel Remuneration	134,112	134,356

The charity made payments of £10,331 (2025: £10,363) to the pension provider during the year in respect of pension contributions.

No employees had employee benefits in excess of £60,000 (2025: Nil).

	2026 No.	2025 No.
Average number of employees, analysed by function:		
National Officials (full-time)	1	1
Administration Staff (part & full time)	2	2
Supplies Staff (part & full time)	1	1
	4	4

11. Net income/(expenditure) for the year

This is stated after charging:	2026 £	2025 £
Independent examiners remuneration	2,431	2,315

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12. Tangible Fixed Assets

	Furniture Fixtures & Equipment £	Total £
Cost or valuation		
At 1 April 2025	5,147	5,147
Additions	-	-
Disposals	-	-
At 31 March 2026	5,147	5,147
Depreciation		
At 1 April 2025	5,147	5,147
Charge for the year	-	-
Eliminated on disposals	-	-
At 31 March 2026	5,147	5,147
Netbook Value		
At 31 March 2026	-	-
At 31 March 2025	-	-

13. Fixed Asset Investments

Movement in fixed asset listed investments	**2026 £**	**2025 £**
Market value brought forward at 1 April 2025	343,270	392,826
Add: additions to investments at cost	32,968	61,213
Disposals at carrying value	(110,488)	(128,978)
Add net gain on revaluation	34,752	18,209
Market value as at 31 March 2026	300,502	343,270
Historic cost as at 31 March 2026	227,719	293,355

Investments at fair value Comprised:	**2026 £**	**2025 £**
Equities	300,502	343,270
Total	300,502	343,270

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13. Fixed Asset Investments (continued)

Listed Investments

Included within the investments are the following shareholdings:

	2026 £	% of portfolio
Astrazeneca	18,363	6.1
Baillie Gifford	21,113	7.0
Lloyds Banking Group	16,160	5.4
Natixis	28,853	9.6
Personal Assets Trust	26,250	8.7
Rio Tinto	15,624	5.2
RIT Capital Partners	17,850	5.9
Schroder Asian Total Return	16,800	5.6
Shell PLC	17,915	6.0
UK (GOV OF)	27,009	9.0

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability of the charity is considered in the financial review and investment policy and performance sections of the Trustees' Annual Report.

The charity manages these investment risks by retaining expert advisors and operating an investment policy that provides for a high degree of diversification of holdings within investment asset classes that are quoted on recognised stock exchanges. The charity does not make use of derivatives and similar complex financial instruments as it takes the view that investments are held for their longer term yield total return and historic studies of quoted financial instruments have shown that volatility in any particular 5-year period will normally be corrected.

14. Stock

	2026 £	2025 £
Goods for resale	32,892	47,216
	32,892	47,216

15. Debtors

	2026 £	2025 £
Prepayments and accrued income	7,322	53,114
	7,322	53,114

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16. Creditors: amounts falling due within one year

	2026	2025
	£	£
Trade creditors	-	33,795
Other creditors and accruals	16,614	15,889
Deferred income (note 17)	151,678	133,121
	168,292	182,805

17. Deferred income

	2026	2025
	£	£
Balance as at 1 April 2025	133,121	118,467
Amount released to income earned from charitable activities	(133,121)	(118,467)
Amount deferred in year	151,678	133,121
Balance as at 31 March 2026	151,678	133,121

Deferred income comprises membership fee income received in advance.

18. Analysis of charitable funds

Analysis of Fund movements 2025	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
Unrestricted funds						
Development Fund	63,751	-	(17,584)	-	-	46,167
Total designated funds	63,751	-	(17,584)	-	-	46,167
General funds	384,369	223,193	(293,611)	-	26,262	340,213
Total unrestricted funds	448,120	223,193	(311,195)	-	26,262	386,380
Restricted funds						
Companies in Abeyance	11,247	2,862	-	-	-	14,109
J T Morrisons Memorial	3,306	-	-	-	-	3,306
Middleton Awards	7,593	-	-	-	-	7,593
Somerville Award	5,822	-	-	-	-	5,822
Total restricted funds	27,968	2,862	-	-	-	30,830
TOTAL FUNDS	476,088	226,055	(311,195)	-	26,262	417,210

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18. Analysis of charitable funds (continued)

Analysis of Fund movements 2026	Balance b/fwd £	Income £	Expenditure £	Transfers £	Gains/ (Losses) £	Fund c/fwd £
Unrestricted funds						
Development Fund	46,167	-	(9,176)	(36,991)	-	-
Total designated funds	46,167	-	(9,176)	(36,991)	-	-
General funds	340,213	250,791	(317,347)	51,242	42,439	367,338
Total unrestricted funds	386,380	250,791	(326,523)	14,251	42,439	367,338
Restricted funds						
Companies in Abeyance	14,109	142	-	(14,251)	-	-
J T Morrisons Memorial	3,306	250	(480)	-	-	3,076
Middleton Awards	7,593	-	-	-	-	7,593
Somerville Award	5,822	-	-	-	-	5,822
Total restricted funds	30,830	392	(480)	(14,251)	-	16,491
TOTAL FUNDS	417,210	251,183	(327,003)	-	42,439	383,829

a) The unrestricted funds are available to be spent for any of the purposes of the charity.

The Trustees have created the following designated funds:

The Development fund represents monies set aside for future developments.

b) Restricted funds comprise:

Companies in Abeyance
Where a Girls' Brigade company goes into Abeyance, the funds of that company are transferred to The Girls' Brigade in Scotland according to the constitution. These funds are to be ring-fenced for a period of five years. If, after a five year period, there was no sign of the funds being utilised by the Church to restart a Company, the restriction would be removed and the funds released to designated funds.

J T Morrisons Memorial
This fund was gifted in memory of Miss J. T. Morrison and it is to cover the costs of running a bi-annual competition.

Middleton Awards
This fund, gifted in memory of Rev. Clyne Middleton and his parents, Rev Stanley and Mrs Ria Middleton, is to be used for making an award to a member for training and development.

Somerville Award
This fund, which is based on a gift from the Somerville family, is to cover the costs of making an award to a member or group of members of The Girls' Brigade in Scotland. The award will emphasise, in particular, service to the community.

c) The transfer in the year from restricted to unrestricted funds relate to Companies in Abeyance funds being released following the 5 years restriction (noted above).

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19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Investments	343,270	-	343,270
Stock	47,216	-	47,216
Trade & other debtors	53,114	-	53,114
Cash at bank	125,585	30,830	156,415
Current liabilities	(182,805)	-	(182,805)
	386,380	30,830	417,210

	Unrestricted Funds £	Restricted Funds £	Total 2026 £
Investments	300,502	-	300,502
Stock	32,892	-	32,892
Trade & other debtors	7,322	-	7,322
Cash at bank	194,914	16,491	211,405
Current liabilities	(168,292)	-	(168,292)
	367,338	16,491	383,829

20. Lease Commitments – operating leases

	2026		2025	
	Land & Buildings £	Other Leases £	Land & Buildings £	Other Leases £
Less than 1 year	12,000	900	10,000	955
2 - 5 Years	22,000	1,008	-	1,908