

**THE GIRLS' BRIGADE INTERNATIONAL COUNCIL
COMPANY LIMITED BY GUARANTEE
UNAUDITED FINANCIAL STATEMENTS
31ST DECEMBER 2009**

Charity Number 279811

**STEPHENSON SMART
Chartered Accountants
22-26 King Street
King's Lynn
Norfolk
PE30 1HJ**

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

FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

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THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

Registered charity name	The Girls' Brigade International Council
Charity number	279811
Company registration number	1460734
	Challenge House 29 Canal Street Glasgow G4 0AD
Registered office	134 Edmund Street Birmingham B3 2ES
Trustees	Mrs R Chikasa, International President Mrs P Penny, Africa Fellowship Mrs S Chew, Asia Fellowship Mrs A Stephens, Caribbean/Americas Fellowship Miss V Aitchison, Europe Fellowship Miss J Evans, International Treasurer Mrs J Box QSM, Pacific Fellowship
Secretary	Mrs A Webster
Independent examiner	Mr Michael Andrews FCA 22-26 King Street King's Lynn Norfolk PE30 1HJ
Bankers	Barclays Bank plc Market Place Aylsham Norfolk NR11 6EW
Solicitors	Anthony Collins 134 Edmund Street Birmingham B3 2ES

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2009

The trustees, who are also directors for the purposes of the Companies Act, present their report, (which also represents the Directors' Report as required by s417 of the Companies Act 2006) and the unaudited financial statements of the charity for the year ended 31st December 2009

Reference and administrative details

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements

The trustees

The trustees who served the charity during the period were as follows

Mrs R Chikasa, International President
Mrs P Penny, Africa Fellowship
Mrs S Chew, Asia Fellowship
Mrs A Stephens, Caribbean/Americas Fellowship
Miss V Aitchison, Europe Fellowship
Miss J Evans, International Treasurer
Mrs J Box QSM, Pacific Fellowship

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and objects

The organisation is a charitable company limited by guarantee, incorporated on 12 November 1979

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association

The principal objects of the company are -

to promote, extend and maintain the Christian belief and behaviour in girls all over the world through the formation and organisation of companies of girls throughout the world for the purpose of training such girls to follow the standard set by Jesus Christ for the whole of life and in particular to provide positive teaching on the Christian attitude to the social evils facing them in their growing and adult lives

Recruitment of trustees

The International President and the International Treasurer are appointed at the Annual General Meeting. Each Girls' Brigade International Fellowship appoints one trustee (International Vice-President) at the Fellowship Annual General Meeting.

Risks

The charity has taken steps to mitigate its exposure to the risks which have been identified by the trustees

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31ST DECEMBER 2009

Organisational structure

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

OBJECTIVES AND ACTIVITIES

Objectives

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

To become a more mission oriented organisation

Activities

In planning the activities for the year the trustees kept in mind the Charity Commission's guidance on public benefit

The principal activity for the year was the International President's Committee (IPC) Meeting held in Uxbridge, England from 10-14 August 2009 at which the members continued to explore and develop the Goals Action Plan 2007-2010

- Positioning of the organisation
 - People (the nurture of National Leaders)
 - Provisioning within and between Fellowships
- all of which had arisen from ICGB 2006 and subsequent IPC meetings

In addition, the process of the organisational review and the negotiating of constitutional changes to facilitate better communications were furthered. These activities benefit young people by supporting the International Fellowships in the provision of Girls' Brigade units throughout the world.

Grants

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

The organisation awards four types of grants

Training Award grants are awarded annually to each Girls' Brigade International Fellowship

Seed Project grants are awarded to organisations belonging to the Girls' Brigade movement for projects which benefit the local community and contribute to the development of young people

Disaster Fund grants are awarded to respond to needs arising within member or associate member countries in the event of a disaster

Margaret O'Rourke Memorial Fund grants are awarded to individuals to enable them to undertake training in order to equip them for their services to the Girls' Brigade

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31ST DECEMBER 2009

ACHIEVEMENTS AND PERFORMANCE

Following on from the Uxbridge Meetings the International Vice Presidents undertook to facilitate their member countries in the use of the Drucker Self-Assessment Tool

At International Level sub-groups have been set up to

- Work on the revision of governance structures
- Work on the production of a revamped Vision/Mission Statement
- Develop and empower our emerging young leaders

Individual Fellowships continue to offer opportunities for inter-fellowship participation in their planned events

The work of redesigning the International Web Site is complete and is online and active

The International Newsletter continues to provide the members with information about the worldwide family of Girls' Brigade International. It continues to be offered in various formats to meet the diverse needs of the membership

Girls' Brigade International has continued to provide a grant to help Fellowships develop training opportunities for their national people – e.g. to facilitate travel to training events etc

The International President's Committee Members conducted research into various International organisations to determine the manner in which they were structured

Girls' Brigade International has continued to support those involved in the preparation of the quadrennial Girls' Brigade International Council which will meet in Kuching, Sarawak, Malaysia in July 2010

The work on the production of an International Brochure continues

The maintenance and provision of a communication base for Fellowships and member countries continues to be a priority

FINANCIAL REVIEW

Results

The results for the year, and the Charity's financial position at the end of the year are shown in the attached financial statements, which have been prepared in accordance with the Companies Act 1985, the Charity's Memorandum and Articles of Association and the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005). The Charity has continued to raise the majority of its funds through fees charged to the Governing Bodies of member countries and the Trustees consider the results for the year to be satisfactory

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31ST DECEMBER 2009

Reserves

The charity defines its reserves as the value of those assets over and above those which are required for it to meet its current commitments and planned expenditure. They are funds which are unrestricted and not designated and which are not represented by tangible fixed assets held for charitable use. The trustees aim to have sufficient reserves to enable the charity to meet its financial objectives for 2 years. At 31st December 2009 the charity held reserves totalling £94,477 (2008 £104,720).

Investments

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

PLANS FOR FUTURE PERIODS

The tenth International Conference of Girls' Brigade (ICGB 2010) will be held in Kuching, Sarawak, Malaysia in July 2010.

Resulting from the Drucker Self-Assessment Exercise continue the review of the structure and governance of the organisation.

Encourage Fellowships and member countries in the use of the Drucker Self- Assessment Tool

To complete the work on the International Brochure

Continue to review and work through the International Goals and Action Plan 2007-2010

To plan and hold a girls' camp in Africa in 2013 to celebrate 120 years of Girls' Brigade

To plan and hold a celebration marking 125 years of Girls' Brigade in 2018

To continue to work to improve all targeted areas of communication

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

TRUSTEES ANNUAL REPORT *(continued)*

YEAR ENDED 31ST DECEMBER 2009

Responsibilities of the trustees

The trustees (who are also the directors of the Girls' Brigade International Council for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)

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

select suitable accounting policies and then apply them consistently,

observe the methods and principles in the Charities SORP,

make judgements and estimates that are reasonable and prudent,

state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements,

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation. The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small company provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

Registered office
134 Edmund Street
Birmingham
B3 2ES

Signed on behalf of the trustees


Mrs Ruth Chikasa
International President

22/7/2010

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

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

YEAR ENDED 31ST DECEMBER 2009

I report on the accounts of the charity for the year ended 31st December 2009 as set out on pages 9 to 19

This report is made solely to the charity's trustees, as a body, in accordance with section 43, Charities Act 1993 (as amended). Our work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in this 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 charity and the charity's members as a body, for our work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and independent examiner

The charity's trustees (who are also the directors of the Girls' Brigade International Council for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act), as amended by section 28 of the Charities Act 2006) and that an independent examination is needed.

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

- examine the accounts (under section 43(3)(a) of the 1993 Act, as amended),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 43(7)(b) of the 1993 Act, as amended), and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

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

YEAR ENDED 31ST DECEMBER 2009

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 386 of the Companies Act 2006, and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice Accounting and Reporting by Charities,

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



Mr Michael Andrews FCA

Independent examiner

22-26 King Street
King's Lynn
Norfolk
PE30 1HJ

6/9/2010

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

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

YEAR ENDED 31ST DECEMBER 2009

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2009 £	Total Funds 2008 £
INCOMING RESOURCES					
Incoming resources from generating funds					
Voluntary income	3	323	–	323	362
Investment income	4	626	67	693	5,735
Incoming resources from charitable activities	5	22,337	–	22,337	22,820
TOTAL INCOMING RESOURCES		23,286	67	23,353	28,917
RESOURCES EXPENDED					
Charitable activities	6/7	(23,880)	(600)	(24,480)	(25,129)
Governance costs	8	(9,747)	–	(9,747)	(11,267)
TOTAL RESOURCES EXPENDED		(33,627)	(600)	(34,227)	(36,396)
NET OUTGOING RESOURCES FOR THE YEAR/NET EXPENDITURE FOR THE YEAR					
RECONCILIATION OF FUNDS	10	(10,341)	(533)	(10,874)	(7,479)
Total funds brought forward		105,210	10,123	115,333	122,812
TOTAL FUNDS CARRIED FORWARD		94,869	9,590	104,459	115,333

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

All of the above amounts relate to continuing activities

The notes on pages 12 to 19 form part of these financial statements.

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

BALANCE SHEET

31ST DECEMBER 2009

	Note	2009 £	£	2008 £	£
Fixed assets					
Tangible assets	12		392		490
Current assets					
Debtors	13	6,783		971	
Cash at bank		105,029		121,907	
		111,812		122,878	
Creditors: Amounts falling due within one year	14	(7,745)		(8,035)	
Net current assets			104,067		114,843
Total assets less current liabilities			104,459		115,333
Net assets			104,459		115,333
Funds					
Restricted income funds	17		9,590		10,123
Unrestricted income funds	18		94,869		105,210
Total funds			104,459		115,333

The trustees are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act

The trustees acknowledge their responsibilities for

- (i) ensuring that the charity keeps adequate accounting records which comply with section 386 of the Act, and
- (ii) preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the charity

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008)

The Balance sheet continues on the following page.

The notes on pages 12 to 19 form part of these financial statements

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

BALANCE SHEET *(continued)*

31ST DECEMBER 2009

These financial statements were approved by the members of the committee on the 22/1/2010 and are signed on their behalf by



Mrs Ruth Chikasa
International President



Miss Joyce Evans
International Treasurer

Company Registration Number 1460734

The notes on pages 12 to 19 form part of these financial statements.

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

1. Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charities Act, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Companies Act 2006, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008)

Fees, per capita and sales

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

Interest receivable

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

Fund accounting

There are 2 restricted funds

Disaster Fund - set up to enable the Council to respond immediately to needs arising within member or associate member countries in the event of a disaster

Margaret O'Rourke Memorial Fund - set up for the purpose of awarding scholarships for recipients to undergo training in order to equip them for their services to the Girls' Brigade

Resources expended

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

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

Fixed assets

All fixed assets are initially recorded at cost

Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows

Fixtures and fittings - 20% p a reducing balance basis

THE GIRLS' BRIGADE INTERNATIONAL COUNCIL COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

1. Accounting policies *(continued)*

Operating lease agreements

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

Reserves

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

Charge to taxation

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

Investments

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

Voluntary income

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

Foreign currencies

The transactions carried out in American Dollars have been included in these financial statements after conversion at the exchange rate ruling at the end of the financial year. Any differences arising on transactions has been taken to the income and expenditure account

Liability Recognition

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

2. Incoming resources

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

3. Voluntary income

	Unrestricted Funds £	Total Funds 2009 £	Total Funds 2008 £
Donations			
General donations	<u>323</u>	<u>323</u>	<u>362</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

4. Investment income

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Bank interest receivable	<u>626</u>	<u>67</u>	<u>693</u>	<u>5,735</u>

5. Incoming resources from charitable activities

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Fees, per capita and sales	<u>22,337</u>	<u>22,337</u>	<u>22,820</u>

6. Costs of charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£	£
Charitable activities	<u>23,880</u>	<u>600</u>	<u>24,480</u>	<u>25,129</u>

7. Costs of charitable activities by activity type

	Activities undertaken directly	Grant funding activities	Total Funds 2009	Total Funds 2008
	£	£	£	£
Charitable activities	<u>16,880</u>	<u>7,600</u>	<u>24,480</u>	<u>25,129</u>

8. Governance costs

	Unrestricted Funds	Total Funds 2009	Total Funds 2008
	£	£	£
Accountancy fees	2,174	2,174	2,127
Legal fees	829	829	1,005
Travel and meeting costs	6,744	6,744	8,135
	<u>9,747</u>	<u>9,747</u>	<u>11,267</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

9. Analysis of grants

	2009	2008
	£	£
Grants to institutions		
Seed Project grant awarded to Girls' Brigade Jamaica	–	1,000
Seed Project grant awarded to Girls' Brigade Zambia	–	1,000
Seed Project grant awarded to Girls' Brigade New Zealand	–	1,000
Seed Project grant awarded to Girls' Brigade Tanzania	1,000	–
Seed Project grant awarded to Girls' Brigade Solomon Islands	1,000	–
Training Award Africa Fellowship	1,000	1,000
Training Award Asia Fellowship	1,000	1,000
Training Award Caribbean/Americas Fellowship	1,000	1,000
Training Award Europe Fellowship	1,000	1,000
Training Award Pacific Fellowship	1,000	1,000
	<u>7,000</u>	<u>8,000</u>
Grants to individuals		
Margaret O'Rourke Memorial Fund grant revoked (awarded in 2007)	–	(300)
Margaret O'Rourke Memorial Fund grants to 2 (2008–20) individuals	600	850
	<u>600</u>	<u>550</u>
Total grants	<u>7,600</u>	<u>8,550</u>

10. Net outgoing resources for the year

This is stated after charging	2009	2008
	£	£
Depreciation	98	122
Operating lease costs		
- Land and buildings	<u>2,990</u>	<u>3,055</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

10. Net outgoing resources for the year *(continued)*

Independent examiner's fees: Fees for other services

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

	2009	2008
	£	£
Accountancy fees	2,174	2,128
	<u>2,174</u>	<u>2,128</u>

11. Staff costs and emoluments

Total staff costs were as follows:

	2009	2008
	£	£
Wages and salaries	9,473	9,170
Social security costs	500	498
Other pension costs	970	970
	<u>10,943</u>	<u>10,638</u>

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows

	2009	2008
	No	No
Number of administrative staff	<u>1</u>	<u>1</u>

No employee received remuneration of more than £60,000 during the year (2008 - Nil)

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

12. Tangible fixed assets

	Fixtures & Fittings £
Cost	
At 1st January 2009 and 31st December 2009	<u>1,920</u>
Depreciation	
At 1st January 2009	1,430
Charge for the year	98
At 31st December 2009	<u>1,528</u>
Net book value	
At 31st December 2009	<u>392</u>
At 31st December 2008	<u>490</u>

13. Debtors

	2009 £	2008 £
Other debtors	5,000	—
Prepayments	1,783	971
	<u>6,783</u>	<u>971</u>

14. Creditors: Amounts falling due within one year

	2009 £	2008 £
Trade creditors	7,131	7,875
PAYE and social security	459	—
Accruals	155	160
	<u>7,745</u>	<u>8,035</u>

15. Purpose of restricted funds

Disaster Fund

The disaster fund was set up to enable the council to respond immediately to needs arising within member or associate member countries in the event of a disaster

Margaret O'Rourke Memorial Fund

The fund was set up in memory of Margaret O'Rourke, for the purpose of awarding scholarships for recipients to undergo training in order to equip them for their services to the Girls' Brigade

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

16. Commitments under operating leases

At 31st December 2009 the charity had annual commitments under non-cancellable operating leases as set out below

	Land and buildings	
	2009	2008
	£	£
Operating leases which expire:		
Within 1 year	<u>3,055</u>	<u>3,055</u>

17. Restricted income funds

	Balance at 1 Jan 2009	Incoming resources	Outgoing resources	Balance at 31 Dec 2009
	£	£	£	£
Disaster Fund	3,367	21	–	3,388
Margaret O'Rourke Fund	6,756	46	(600)	6,202
	<u>10,123</u>	<u>67</u>	<u>(600)</u>	<u>9,590</u>

18. Unrestricted income funds

	Balance at 1 Jan 2009	Incoming resources	Outgoing resources	Balance at 31 Dec 2009
	£	£	£	£
General Funds	<u>105,210</u>	<u>23,286</u>	<u>(33,627)</u>	<u>94,869</u>

19. Analysis of net assets between funds

	Tangible fixed assets	Net current assets	Total
	£	£	£
Restricted Income Funds:			
Disaster Fund	–	3,388	3,388
Margaret O'Rourke Fund	–	6,202	6,202
	–	<u>9,590</u>	<u>9,590</u>
Unrestricted Income Funds	<u>392</u>	<u>94,477</u>	<u>94,869</u>
Total Funds	<u>392</u>	<u>104,067</u>	<u>104,459</u>

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

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2009

20. Related party transactions

Trustee expenses totalling £3,218 (2008 £5,065) were incurred during the year. These were the travel and accommodation costs of 5 trustees.

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

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

21. Resources held on behalf of third parties.

The charity assists the Fellowships and their member countries by facilitating the transfer of donations. During the year the charity received income in respect of the One Chance Project totalling £3,390 (2008 £3,180) and made payments in respect of the One Chance Project totalling £3,180 (2008 £Nil). At 31st December 2009 the charity was holding funds of £3,690 (2008 £3,480) in respect of the One Chance Project. At 31st December 2009 the charity was also holding funds totalling £268 (2008 £268) which are to be forwarded to Girls' Brigade Uganda and Girls' Brigade Philippines.

22. Company limited by guarantee

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

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

MANAGEMENT INFORMATION

YEAR ENDED 31ST DECEMBER 2009

**The following pages do not form part of the statutory financial statements
which are the subject of the independent examiner's report on pages 7 to 8**

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

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2009

	2009 £	2008 £
INCOMING RESOURCES		
VOLUNTARY INCOME		
General donations	323	362
INVESTMENT INCOME		
Bank interest receivable	693	5,735
INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		
Fees, per capita and sales	22,337	22,820
TOTAL INCOMING RESOURCES	23,353	28,917
RESOURCES EXPENDED		
CHARITABLE ACTIVITIES		
Staff costs - Wages & Salaries	9,473	9,170
Staff costs - Employer's NIC	500	498
Staff costs - Pension costs	970	970
Establishment - Rent	4,732	4,445
Office expenses - Other	874	1,174
Depreciation	98	122
Bank charges	233	200
Grants payable	2,600	3,550
Transfers to fellowships	5,000	5,000
	24,480	25,129
GOVERNANCE COSTS		
Accountancy fees	2,174	2,127
Legal fees	829	1,005
Travel and meeting costs	6,744	8,135
	9,747	11,267
TOTAL RESOURCES EXPENDED	34,227	36,396
NET OUTGOING RESOURCES FOR THE YEAR	(10,874)	(7,479)

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

DETAILED STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31ST DECEMBER 2009

	2009	2008
	£	£
CHARITABLE ACTIVITIES		
Charitable activities		
<i>Activities undertaken directly</i>		
Staff costs - Wages & Salaries	9,473	9,170
Staff costs - Employer's NIC	500	498
Staff costs - Pension costs	970	970
Establishment - Rent	4,732	4,445
Office expenses - Other	874	1,174
Depreciation	98	122
Bank charges	233	200
	16,880	16,579
<i>Grant funding activities</i>		
Grants payable	2,600	3,550
Transfers to fellowships	5,000	5,000
	7,600	8,550
	24,480	25,129
	24,480	25,129