



(A company limited by guarantee and not having a share capital)

Report and Financial Statements

Year Ended 31 March 2010

Charity Number: 286950
Company Number: 1713997

The Jewish Lads' & Girls' Brigade

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Annual report and financial statements for the year ended 31 March 2010

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Report of the Trustees (JLGB Council) for the year ended 31 March 2010

The Council, as the body of managing Trustees, is pleased to present its annual report and accounts for the Jewish Lads' & Girls' Brigade (otherwise known as the JLGB) for the year ended 31 March 2010.

Reference and Administrative Details

Charity Number:	286950
Company Number:	1713997
Registered Office:	The Jewish Lads' & Girls' Brigade Camperdown, 3 Beechcroft Road South Woodford London E18 1LA
Honorary Auditors:	Gerald Edelman, Chartered Accountants Edelman House, 1238 High Road Whetstone London N20 0LH
Bankers:	CAF Bank Limited (Charities Aid Foundation) Kings Hill West Malling Kent ME19 4TA National Westminster Bank Plc, PO Box 2DG 208 Piccadilly London W1A 2DG HSBC 20-21 Electric Parade, George Lane South Woodford London E18 2LX
Solicitors:	Manches LLP Aldwych House 81 Aldwych London WC2B 4RP

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Directors and Trustees

The Members of Council are the directors of the charitable company (the charity) and are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

President:	The Lord Levy
Chairman:	N H Terret, JP
Commandant:	Mrs J Attfield
Honorary Officers:	J A Cooper, FCA J A Fox, JP C Kay MBE (appointed 4 th November, 2009) Lady Lazarus Rabbi Dr A Levy, PhD, FJC Mrs M Simberg
Elected Members	M Hilsenrath H Kemp L Lane Mrs L Lewis H M Livingston, CA R G Marshall R Roukin B C Shine, FCMA A Simberg N H Terret, JP S J Weisser
Nominated Members	R E Cirsch H S Harris Mrs E J Terret, BA
Honorary Treasurers	B M Hieger B C Shine, FCMA

Chief Executive:	N S Martin BSc (Hons) M.A (Company Secretary)
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The Jewish Lads' & Girls' Brigade

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Structure, Governance and Management

Governing Document

The JLGB was founded in 1895 and is Britain's longest serving Jewish National Voluntary Youth Organisation.

The JLGB is governed by its Memorandum and Articles of Association dated 11th April 1983 on formation as a company limited by guarantee, supported by the Rules and Regulations. Overall responsibility is vested in the JLGB Council which appoints the Commandant and other members.

The Council vests the operation of the JLGB in the Commandant who appoints the Headquarters Committee to provide advice and support, and other sub-committees.

The Council comprises the JLGB Commandant, the Honorary Treasurers, Honorary Officers (no more than 10), Elected Members (no more than 15) and Nominated Members (no more than 7). One-third of the Elected Members, usually the longest-serving, are required to stand down each year but may offer themselves for re-election at the Annual General Meeting on the recommendation of the Council.

At the AGM of 09 May 2010 Messrs M Hilsenrath, H Kemp and A Simberg retired and offered themselves for re-election. It was agreed unanimously that they all be re-elected as Elected Members of the Council.

The Members of Council are Directors of the Limited Company.

These accounts do not include the funds held by individual JLGB groups as the Trustees believe these are not material.

Appointment of Trustees

As set out in the Memorandum and Articles of Association the Council may at any time appoint any person as an elected member of the Council either to fill a casual vacancy or by way of addition to the Council provided that the prescribed maximum of elected members be not thereby exceeded and provided further that the number so appointed shall not exceed one-quarter of the number of the elected members of the Council appointed under Articles 36, 47 and 49. Any person so appointed shall retain his or her office only until the next Annual General Meeting but he or she shall then be eligible for re-election.

Trustee induction and Training

New Trustees are briefed by the Chief Executive on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Council and decision making processes, the business plan and recent financial performance of the charity. New Trustees are given many opportunities to meet key volunteers, employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The JLGB Council vests the day to day administration of the JLGB in the Commandant and the JLGB Staff, advised by the Headquarters' Committee. The Commandant is assisted by the Deputy Commandant, Chief Staff Officer, Chief Executive (JLGB Secretary), Quartermaster and Chaplain. A Chief Executive is appointed by the Trustees to manage the day to day operations of the charity. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and other related activity. The Trustees established a Finance sub-committee during the year under review to monitor financial matters.

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Risk Factors

In September 2005 the JLGB issued a new policy document detailing guidelines and principles for making the JLGB a safe organisation. Policies and procedures include: Communication; health and safety; behaviour; disclosure; child protection and equal opportunities. In Feb 2007 the JLGB also appointed a Health & Safety Officer to carry out a full review of risk assessment procedures across the JLGB. The JLGB works closely with the National Council for Voluntary Youth Organisation (NCVYS) who have accredited the JLGB as a "safe" organisation.

A key element in the management by the JLGB Council is that of financial risk. The setting of a budget, a reserves policy and the establishment of fundraising committee are regularly reviewed by the JLGB Council.

Objectives and Activities

The objects of the charity are:

to train young persons of the Jewish faith in loyalty, honour, discipline and self-respect that they shall become worthy and useful citizens and a credit to their country and their community in the tradition and with the customs of The Jewish Lads' & Girls' Brigade as formerly constituted prior to the incorporation of the Company; and

to provide or assist in the provision of facilities for recreation or other leisure-time occupation in the interests of social welfare for young persons of the Jewish faith within the United Kingdom with the object of improving their condition of life.

Aim

The JLGB seeks to enrich their lives through a diverse range of experiences and activities within a friendly, safe and structured environment, encouraging friendship and their development in the Jewish and wider community.

Method

Activities are the "tools" used to teach young people how to work together, how to be courteous and tolerant of others and how to take a pride in themselves. The most effective means of teaching young people is by personal example. Leaders are therefore expected to exemplify the highest standards in everything they do.

Sport, music, The Duke of Edinburgh's Award, the Challenge Award for Jewish Youth, camping, voluntary service, leadership training, adventure pursuits, Israel-linked programmes and, in the uniformed groups, the uniform and the formal activities such as drill and parades, offer opportunities to develop a range of personal and inter-personal skills, especially management and team work.

Structure

The JLGB is made up of:

1. The traditional uniformed groups and bands meet weekly across the UK. Junior groups run for the 8 to 11 year-olds while Senior groups are open to young people aged 11 to 18 years.
2. The JLGB Schools Project promotes and develops challenging schemes and exciting opportunities such as The Duke of Edinburgh's Award for those young Jewish people who do not want, or are unable, to join the uniformed JLGB. It operates in Jewish schools, youth movements and clubs, and the small Jewish communities.
3. The JLGB Young Volunteering project, which encourages Jewish young people aged 8 to 25 years to volunteer their time and energy to help those in the wider community who are in need.

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Affiliations

The JLGB works closely with the other Jewish youth organisations and has established working partnerships with the principal Jewish schools and agencies.

It is a member of the National Council of Voluntary Organisations, the National Youth Agency, the National Council for Voluntary Youth Services, the Central Council for Physical Recreation and Youth Action Network and is affiliated to many youth and welfare agencies in the localities in which it works.

Achievements and Performance

During the year under review there were approximately 3,500 young people between 8 and 19 years of age in membership or associated with the organisation. The uniformed units of the JLGB work with young people in London, Birmingham, Cardiff, Delamere Forest, Glasgow, Leeds, Liverpool, Manchester, Nottingham and Southend. Through JLGB outreach project the JLGB works in partnership with schools, clubs and other bodies throughout the country. The JLGB citizenship and volunteering project encourages young people to engage in voluntary service to the community.

JLGB activities included summer, winter, spring and weekend camps, Israel Tour and the new Europe Tour, leadership training and outdoor pursuits, sports, music, first aid and life saving, conservation projects and community work. Other activities included The Duke of Edinburgh's Award, (for which the JLGB is the only exclusively Jewish Operating Authority), and the Challenge Award for Jewish Youth. The JLGB works closely with many activity and welfare agencies, including Association of Jewish Refugees, Cancer Research, Jewish Care, Maccabi GB, Nightingale House and Norwood.

During the year a grants officer was employed. The performance and results of his activities was managed by the Chief Executive and reviewed from time to time by the JLGB Council.

Interfaith and Special Needs

The JLGB has also established links with other faith agencies as part of a developing programme of inter-faith projects. Young people with special needs are encouraged to take part in all activities and schools now welcome the benefits to those pupils with Special Educational Needs (SEN) that come from activities such as The Duke of Edinburgh's Award. The JLGB has also been working closely with the Boys Brigade, Girls' Brigade and the Church Lads' and Church Girls' Brigade.

Leadership

The JLGB could not survive without the dedicated support and unstinting energy and enthusiasm of its many volunteers. During the year under review, it is conservatively estimated that over 75,000 hours of voluntary effort were "donated" to the work of the uniformed JLGB groups. Such a contribution could not be purchased, but its value at standard youth work rates exceeds one million pounds. This figure does not show in the JLGB's accounts and the JLGB Council thanks all the volunteers for their outstanding contribution.

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Financial Review

Funding

The JLGB is grateful to those individuals, charitable trusts and other bodies who have generously supported its work during the past year. In particular, it thanks the Trustees of Camperdown House, the Department for Education and Skills and Community Service Volunteers for the trust they place in the JLGB.

The JLGB thanks also its Honorary Auditors, Messrs Gerald Edelman, for their professional advice and continued help.

Results

The statement of financial activities showed that there was an operating surplus of £27,562 on unrestricted funds spent on standard JLGB activities. A net sum of £7,991 was unspent from restricted funds that may be spent only on those activities for which the grants were made.

Income from fundraising and contributions was as a lower level than the previous year which included some major donations. The JLGB managed its' affairs to ensure that expenditure was in line with available funds.

Fixed assets

The changes in fixed assets during the year are summarised in the notes to the accounts.

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and have set aside or designated £20,000 to meet commitments on co-financed projects. The balance of the unrestricted funds amounting to £109,000 approximates to 2 months running costs. The Council believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs.

Plans for Future Periods

The JLGB seeks funding to expand and enhance its programme of activities, so we can reach more young Jewish people and provide access to specialist activities, not always easily accessible or affordable.

Our main aims are to:

- produce better skilled youth workers
- provide nationally accredited training programmes
- enable more young people to improve their personal and social skills
- give young people more recognition for their achievements
- provide increased opportunities for young people to make a positive contribution to their communities
- develop new approaches to meeting young people's needs that can be shared and replicated
- provide greater access for young people to specialist provision that is most effectively delivered at a national level.

Achieving these aims will enrich the lives of young people and help them to become good citizens who can make a positive contribution to their own and the wider community.

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With sufficient funding our programmes will help them to:

- acquire leadership and management skills
- improve their inter-personal relationships
- grow in self-confidence and acquire self-respect
- increase their awareness of the needs of others
- become more active and healthy individuals
- learn key life skills
- enhance their credentials in the eyes of universities and employers
- REALISE THEIR POTENTIAL

Public Benefit

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit in the management and operation of the JLGB.

The focus of our activities remains a programme of positive youth activities, events and training. Programmes uses a variety of methods and accredited bodies to deliver its work. Including the National Open College Network and the Duke of Edinburgh's Award.

This benefits young people by developing their self-confidence and social skills alongside practical life skills. The JLGB welcomes young Jewish people regardless of personal background, gender or family, personal and financial circumstances as we believe this philosophy of openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our young people and our volunteers.

Auditors

A resolution will be proposed at the Annual General Meeting that Gerald Edelman, Chartered Accountants, be re-appointed as auditors to the charity for the ensuing year.

By order of the Council



N S Martin

Chief Executive:
(Company Secretary)

07/12/2010

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Trustees' responsibility in relation to the financial statements

Company law requires the Trustees to prepare financial statements that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

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

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

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

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Annual Report of the Honorary Auditors to the JLGB Council

We have audited the financial statements of Jewish Lads and Girls Brigade on pages 14 to 23 for the year ended 31 March 2010. These financial statements have been prepared under the historical cost convention and the accounting policies therein.

This report is made solely to the company's members, as a body in accordance with Section 465 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the directors and auditors

As described in the statement of directors' responsibilities on page 11 the company's directors are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 2006. We also report to you if, in our opinion, the Trustees' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding directors' remuneration and transactions with the company is not disclosed.

We are not required to consider whether the statement in the Trustees' Report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read the directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in financial statements. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

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Opinion

In our opinion

- the financial statements give a true and fair view of the state of the charity's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.

STEPHEN COLEMAN (Senior Statutory Auditor)
for and on behalf of Gerald Edelman
1238 High Road
Whetstone
London N20 0LH

DATE: 7 December 2010



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Statement of Financial Activities for the year ended 31 March 2010

	Note	Unrestricted Funds £	Restricted Funds £	2010 Total Funds £	2009 Total Funds £
Voluntary Income					
Fundraising and contributions		84,055	-	84,055	141,368
Grants	3	48,700	168,293	216,993	219,695
Legacies	3	-	9,340	9,340	-
		<u>132,755</u>	<u>177,633</u>	<u>310,388</u>	<u>361,063</u>
Members contributions					
Summer and weekend camps	7	153,430	-	153,430	153,568
Training and activities		61,340	-	61,340	53,571
Uniforms		4,934	-	4,934	5,052
Members subscriptions		11,775	-	11,775	14,514
Tours		44,275	-	44,275	63,675
		<u>275,754</u>	<u>-</u>	<u>275,754</u>	<u>290,380</u>
Other income					
Interest received	5	353	-	353	4,289
Total incoming resources		<u>408,862</u>	<u>177,633</u>	<u>586,495</u>	<u>655,732</u>
Resources Expended					
Cost of Generating Funds					
Fundraising costs of grants and donations		4,155	-	4,155	9,791
Direct charitable expenditure					
Summer and weekend camp expenses	8	142,678	-	142,678	167,307
Hire of company premises		28,017	-	28,017	36,428
Uniforms		5,426	1,349	6,775	16,400
Salaries and pension contributions	10	22,456	111,339	133,795	125,197
Printing, postage, stationery and telephone		13,675	-	13,675	19,282
Training and activities		51,984	13,137	65,121	80,518
Tours		37,609	-	37,609	75,427
Subsidies to Members		3,143	5,000	8,143	10,266
Development		-	3,167	3,167	7,950
		<u>304,988</u>	<u>133,992</u>	<u>438,980</u>	<u>538,775</u>
Support Costs					
Salaries and pension contributions	10	31,980	33,990	65,970	65,358
Headquarters administration	9	20,349	1,660	22,009	28,605
Motor running expenses		2,784	-	2,784	3,852
Depreciation		2,268	-	2,268	2,790
Publicity and consultancy		4,414	-	4,414	13,766
Insurance of activities		10,358	-	10,358	9,949
		<u>72,153</u>	<u>35,650</u>	<u>107,803</u>	<u>124,320</u>
Governance Costs					
Salaries and pension contributions	10	7,995	-	7,995	8,089
Total resources expended		<u>389,291</u>	<u>169,642</u>	<u>558,933</u>	<u>680,975</u>
Net income/(expenditure) for the year		19,571	7,991	27,562	(25,243)
<i>Reconciliation of funds</i>					
Total funds brought forward		109,108	21,212	130,320	155,563
Total funds carried forward		<u>128,679</u>	<u>29,203</u>	<u>157,882</u>	<u>130,320</u>

Continuing Operations

All incoming resources and resources expended derive from continuing activities.

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Balance Sheet at 31 March 2010

		2010		2009	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		11,622		8,980
Current assets					
Debtors	13	53,705		48,619	
Cash and bank balances	14	139,341		106,393	
		<u>193,046</u>		<u>155,012</u>	
Creditors – amounts falling due within one year					
Creditors and accruals	15	<u>(46,786)</u>		<u>(33,672)</u>	
Net current assets			146,260		121,340
Total assets less current liabilities			<u>157,882</u>		<u>130,320</u>
<i>The funds of the charity</i>					
Restricted income fund			29,203		21,212
Unrestricted income funds:					
General		<u>128,679</u>		<u>109,108</u>	
Total unrestricted funds			128,679		109,108
Total charity funds			<u>157,882</u>		<u>130,320</u>

Approved by the Trustees on 7th December 2010 and signed on their behalf by:



B M Hieger
Trustee and Joint Honorary Treasurer



B C Shine, FCMA
Trustee and Joint Honorary Treasurer

Company Registration No. 1713997

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Notes forming part of the financial statements for the year ended 31 March 2010

1. Accounting policies

There have been no changes in accounting policies during the year.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, applicable UK accounting standards and the Companies Act 2006, using the following accounting policies.

b) Incoming resources

Voluntary income including donations, legacies and grants that provide the core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received and where entitlement to grant funding is subject to specific performance conditions (as related goods or services are provided)

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

d) Resources expended

Expenditure is recognised when a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg. allocating staff costs by the time spent and other costs by their usage.

e) Value Added Tax

The charity is not registered for Value Added Tax and cannot therefore recover tax incurred on goods or services purchased.

f) Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all assets, over their expected useful lives. Depreciation is calculated on a straight line basis at 25% per annum. Office equipment purchased from the Community Fund grant for that purpose is treated as above and the un-depreciated balance carried forward.

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g) Stocks

Stocks of uniforms and related equipment are not included in the financial statements as they are not considered to have any realisable value.

h) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that they must be spent on a particular purpose or funds have been raised for a specific purpose. All other funds are unrestricted income funds.

i) Pensions

The charity operates a defined contribution scheme for the benefit of one employee, contributions payable are charged to the SOFA in the year payable. Costs incurred during the year are shown in note 10. There were no amounts outstanding at the year end.

j) JLGB groups

These accounts do not account for the local funds held by individual units; in the opinion of the Trustees, these are not material.

k) Finance and Operating Leases

Rentals applicable to operating leases, where substantially all the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities over the period in which the cost is incurred. The JLGB has no assets under finance leases, which confer rights, and obligations similar to those attached to owned assets.

l) Taxation

The Company is a registered charity and has no taxation liabilities

2. Legal status of the 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.

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3. Grants Receivable

The JLGB worked hard to maintain its level of income through grants and donations

	Unrestricted Funds £	Restricted Funds £	2010 Total Funds £	2009 Total Funds £
NCVYS	-	1,000	1,000	-
Dept. for Children, Schools & Families	-	125,000	125,000	120,000
Children's Aid Committee	-	6,033	6,033	12,967
The Scout Association	-	-	-	7,500
Jewish Volunteering Network	-	-	-	2,200
CCPR	-	3,100	3,100	-
Charitable Trusts				
Camperdown House Trust	40,000	-	40,000	40,000
Jack Petchey Foundation	7,200	160	7,360	16,000
The Childwick Trust	-	5,000	5,000	-
SEM CT	500	-	500	-
HCVYS	-	-	-	1,338
Sparks	-	7,000	7,000	-
Kessler	-	-	-	940
J & H Lewis CT	-	-	-	250
LJS United Charities	1,000	-	1,000	-
Pears Foundation	-	-	-	5,000
The Jewish Youth Fund	-	6,000	6,000	-
UJIA	-	15,000	15,000	12,500
B & A Weller Foundation	-	-	-	1,000
	<u>48,700</u>	<u>168,293</u>	<u>216,993</u>	<u>219,695</u>
Legacies				
The late Mr Fred Wolffing	-	9,340	9,340	-

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4. Financial activities of the charity

A summary of the financial activities undertaken by the charity is set out below:

	2010 £'000s	2009 £'000s
Gross incoming resources	586	656
Total expenditure on charitable activities	(446)	(541)
Fundraising costs of grants and donations	(4)	(10)
Governance costs	(109)	(130)
Net incoming resources	27	(25)
Total funds brought forward	130	156
Total funds carried forward	157	130

5. Interest received

This is mostly derived from interest bearing deposit accounts.

6. Subsidies to members

The subsidies to individuals represent financial assistance to enable members of the JLGB facing financial hardship to take a full and active part in JLGB programmes. These are approved by the Trustees after consultation with an independent member of the JLGB who is not a Trustee. There are no additional support costs associated with subsidies.

7. Camping receipts

	2010 £	2009 £
National Summer Camps	87,745	59,598
Other camps	57,542	83,704
	145,287	143,302
Subsidies	8,143	10,266
	153,430	153,568

8. Camping expenses

	2010 £	2009 £
National Summer Camps	85,339	97,050
Other camps	57,339	70,257
	142,678	167,307

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9. Headquarters administration

	Unrestricted Funds £	Restricted Funds £	2010 Total Funds £	2009 Total Funds £
Rent, rates and services	10,312	1,500	11,812	13,927
Bank charges	69	-	69	(296)
Insurance	530	-	530	530
Repairs and decoration	1,389	-	1,389	1,894
General expenses	771	-	771	1,841
Annual subscriptions and affiliations	1,069	-	1,069	861
Travelling	1,779	-	1,779	2,279
Computer software and support	2,990	-	2,990	5,874
Meetings	463	-	463	409
Parking	72	-	72	536
Training Courses	1,065	-	1,065	750
	<u>20,509</u>	<u>1,500</u>	<u>22,009</u>	<u>28,605</u>

10. Analysis of staff costs

	Unrestricted Funds £	Restricted Funds £	2010 Total Funds £	2009 Total Funds £
Wages and salaries	53,253	133,320	186,573	177,940
Social security costs	5,146	12,009	17,155	16,306
Pension and insurance costs -	4,032	-	4,032	4,398
	<u>62,431</u>	<u>145,329</u>	<u>207,760</u>	<u>198,644</u>
Direct charitable expenditure	22,456	111,339	133,795	125,197
Management and administration	31,980	33,990	65,970	65,358
Governance costs	7,995	-	7,995	8,089
	<u>62,431</u>	<u>145,329</u>	<u>207,760</u>	<u>198,644</u>

No council members (trustees) received any remuneration or reimbursement of expenses in the year (2009 Nil).

The average monthly number of persons employed during the year was as follows:

	2010 Number	2009 Number
Full time - training and activities	5	5
Part time - training and activities	2	2
Full time – management and administration	2	2
Part time - management and administration	1	1

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11. Staff benefits

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2009-1).

No employees individual emoluments exceeded £60,000.

	2010	2009
	£	£
Contributions payable by the company for the year	4,064	3,613

12. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

	Motor Vehicles	Office Equipment	Total
	£	£	£
Cost 01 April 2009	7,000	37,295	44,776
Additions	-	4,910	4,910
Disposals	-	(6,404)	(6,404)
Cost 31 March 2010	<u>7,000</u>	<u>35,801</u>	<u>43,282</u>
Depreciation as at 01 April 2009	7,000	22,392	29,392
Depreciation charged for the year	-	2,268	2,268
Depreciation as at 31 March 2010	<u>7,000</u>	<u>24,660</u>	<u>31,660</u>
Written down value as at 31 March 2010	<u>-</u>	<u>11,622</u>	<u>11,622</u>
Written down value as at 31 March 2009	<u>-</u>	<u>14,903</u>	<u>14,903</u>

The charity does not capitalise items with a cost below £250.

13. Debtors

	2009 Total	2009 Total
	£	£
Sundry debtors	39,740	34,098
Prepayments	<u>13,965</u>	<u>14,521</u>
	<u>53,705</u>	<u>48,619</u>

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14. Cash and bank balances

	2009 Total £	2009 Total £
Interest cheque and deposit accounts	137,940	103,007
Current accounts	1,000	500
Business reserve account	320	2,784
Petty cash	81	102
	<u>139,341</u>	<u>106,393</u>

15. Creditors: amounts falling due within one year

Accruals & deferred income	10,522	9,708
Sundry creditors	36,264	23,964
	<u>46,786</u>	<u>33,672</u>

16. Restricted Funds

The Restricted Funds form part of the cash and bank balances and details of the balances and movements are as follows

	Balance at 2009 £	Incoming Resources £	Resources Expended £	Balance at 2010 £
NCVYS	-	1,000	1,000	-
Dept. for Children, Schools & Families	-	125,000	125,000	-
Children's Aid Committee	-	6,033	6,033	-
CCPR	-	3,100	3,100	-
Jack Petchey Foundation	-	160	160	-
The Childwick Trust	-	5,000	5,000	-
Sparks	-	7,000	7,000	-
The Jewish Youth Fund	-	6,000	6,000	-
UJIA	-	15,000	15,000	-
Legacy - The late Mr Fred Wolffing	-	9,340	-	9,340
Hobson	21,212	-	1,349	19,863
	<u>21,212</u>	<u>11,622</u>	<u>11,622</u>	<u>29,203</u>

17. Financial Commitments

The Company had annual financial commitments expiring in 2-5 years:

<u>2009 (£)</u>	<u>2010 (£)</u>
7,100	7,100

The above relate to leasehold land and buildings.

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18. Investments

The JLGB, as a policy holder of Friends Provident PLC, received a free issue of 200 ordinary shares of 10p each in that company. Following a share reorganisation during the year, these shares were sold for £159 which is included in Other Income.

19. Related Party Transactions

Camperdown House is a related party in respect of the following:

- There are common trustees (Mr L. Lane & Mrs J. Attfield);
- A grant of £40,000 was received from Camperdown House;
- A rent of £7,100 was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 25 March 2010.

The Camperdown House Trust was formed following the sale of the original JLGB Headquarters from the proceeds in 1939. The primary purpose is to “further the work of the charity called the Jewish Lads' And Girls' Brigade”.



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