



*Positive Activities
for Jewish Youth*

The Jewish Lads' & Girls' Brigade
(A company limited by guarantee and not having a share capital)

Report and Financial Statements

Year Ended 31 March 2011

Charity Number: 286950
Company Number: 1713997

The Jewish Lads' & Girls' Brigade

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

Annual report and financial statements for the year ended 31 March 2011

Contents

Report of the Trustees (JLGB Council) for the year ended 31 March 2011	3
Reference and Administrative Details	3
Directors and Trustees	4
Objectives and Activities	5
Structure, Governance and Management	6
Achievements and Performance	7
Financial Review	9
Plans for Future Periods	10
Public Benefit	10
Auditors	10
Trustees' responsibility in relation to the financial statements	11
Independent Auditors' Report to the Trustees of the Jewish Lads' & Girls' Brigade	12
Statement of Financial Activities for the year ended 31 March 2011 (Including Income and Expenditure Account) ...	14
Balance Sheet at 31 March 2011	15
Notes forming part of the financial statements for the year ended 31 March 2011	16

The Jewish Lads' & Girls' Brigade

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

Report of the Trustees (JLGB Council) for the year ended 31 March 2011

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 2011.

Reference and Administrative Details

Charity Number:	286950
Company Number:	1713997
Registered Office:	The Jewish Lads' & Girls' Brigade (JLGB) 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

The Jewish Lads' & Girls' Brigade

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

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 B M Hieger (appointed 12 July 2011) C Kay MBE 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 (retired 12 July 2011) B C Shine, FCMA A Simberg N H Terret, JP S J Weisser
Nominated Members	R E Cirsch M Gladstone (appointed 29 March 2011) H S Harris M J Livingston (appointed 29 March 2011) A S Shelley (appointed 29 March 2011) Mrs E J Terret, BA
Honorary Treasurers	B C Shine, FCMA B M Hieger (retired 12 July 2011)

Chief Executive: N S Martin BSc (Hons) M.A
(Company Secretary)

The Jewish Lads' & Girls' Brigade

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

Objectives and Activities

Mission Statement (Public Benefit)

The JLGB trains and develops young people of the Jewish faith to reach their potential through active citizenship, within both the Jewish and wider community, empowering them to become future leaders of tomorrow.

Through a diverse range of experiences and activities the JLGB seeks to enrich the lives of young Jewish people through its local, regional and national framework. The JLGB provides positive activities within a fun, friendly, safe and structured environment, that meet the religious and cultural needs of the Jewish community.

The JLGB encourages friendship through achievement, recognition and personal development programmes, which prepare and enable young Jewish people to develop the essential life skills needed to help their transition from young person to adult life.

Primary Aims

The JLGB primary aims are to:

- enable young people to improve their personal and social skills
- give young people recognition for their achievements
- provide nationally accredited training programmes and award schemes
- empower young people to make a positive contribution to their local communities
- produce skilled youth leaders through the training and development of adult volunteers
- develop new approaches to meeting young people's needs that can be shared and replicated
- create greater access to specialist youth provision that is most effectively delivered at a national level
- support young people to explore their Jewish identity and heritage through shared experience and activities

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.

Main Objectives

1. To make JLGB youth provision available in every UK Jewish community (and internationally where possible).
2. To organise local, regional and national activities, events and camps at subsidised costs.
3. To enable every eligible Jewish child, who wishes, to achieve their Duke of Edinburgh's Award.
4. To empower young Jewish people through accredited leadership development, skills training and lifelong learning programmes to enhance their career development and employment potential.
5. To establish regional music provision to teach young Jewish people to play musical instruments and to provide outlets for performance through civic and community events.
6. To facilitate volunteering and citizenship opportunities through social action, intergenerational and inter-faith programmes.
7. To recruit, develop and retain young and adult volunteers to inspire, train, coach and mentor young Jewish people to reach their potential.
8. To create additional provision for children with special needs, as well as an increased JLGB welfare and bursary fund for disadvantaged families.
9. To provide a social networking platform for alumni, as a source of skills, knowledge and contact for potential volunteer leaders, donors and legacy provision.
10. To achieve sustainable funding and creation of an endowment fund so that our objectives are realised without total dependence on government or other grant funding.

The Jewish Lads' & Girls' Brigade

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

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.

The JLGB Council (Board of Trustees) comprises of the Commandant, the Honorary Treasurers (no more than 2), Honorary Officers (no more than 10), Elected Members (no more than 15) and Nominated Members (no more than 7). A Chairman is elected by the Council to oversee the governance of the charity. 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 12 July 2011 Messrs L Lane, N Terret and R Roukin retired, Messrs L Lane and N Terret offered themselves for re-election. It was agreed unanimously that they be re-elected as Elected Members of the Council. On the retirement of B Hieger as joint Honorary Treasurer it was agreed unanimously that he be appointed as a Vice-President of the JLGB.

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. The Commandant is appointed or re-appointed for a term of up to 5 years. Nominated members are nominated by the Commandant and approved by the Council, and are required to stand down on the retirement of the Commandant.

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. The Commandant is assisted by the Deputy Commandant, Chief Staff Officer and Chief Executive (company secretary). 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. During the year in review the trustees instructed their Honorary Solicitors Manches & Co. to draft new Articles of Association ready for adoption in 2012.

The Jewish Lads' & Girls' Brigade

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

Risk Factors

JLGB regularly issues policies and procedures detailing best practice 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. The JLGB works closely with the National Council for Voluntary Youth Services (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 a fundraising strategy are regularly reviewed by the JLGB Council. Led by the JLGB Treasurer, assisted by the JLGB Operations Manager, regular meetings of the finance sub-committee take place during the year to review and monitor financial matters. In the year of review the members of the finance sub-committee were: B Shine, B Hieger, J Cooper, H Livingston, M Hilsenrath, A Shelley, N Martin (Chief Executive) and S Clark (Operations Manager).

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 (NCVO), the National Youth Agency (NYA), the National Council for Voluntary Youth Services (NCVYS) and the Sports Recreation Alliance 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 25 years of age in membership or associated with the organisation. The weekly groups of the JLGB work with young people across Greater London and in Birmingham, Brighton, Leeds, Liverpool, Greater Manchester, Newcastle, Nottingham, Cardiff and Glasgow. Through the JLGB bite-size project the JLGB works in partnership with schools, clubs and other bodies in small communities throughout the country to deliver its programmes and award schemes at local level through its National network. The JLGB citizenship and volunteering project encourages young people to engage in voluntary service to the community to the Jewish and wider community. As a National Operating Authority for the Duke of Edinburgh's Award, the JLGB provides culturally sensitive training and expeditions that meet the religious requirements and needs for young people.

The JLGB introduced a new programming system for its 11 to 18 year olds at weekly groups called the 'Enterprise Award'. This award scheme measures young people's positive activity and community involvement through six developmental zones, each of which are endorsed by a major UK Jewish charity. In its pilot year over 13,000 hours of positive activity were achieved by young people and over 600 awards were presented. Work is already underway for a similar award system for our 8-11 age group. Statistics of achievement can be seen below:

JLGB Enterprise Sections	Number of Sessions	Total Credits	On Receiving Credits			Individual Hours since Sept 09
			On Receiving 20 Credits Bronze Awards Achieved	On Receiving 50 Credits Silver Awards Achieved	On Receiving 100 Credits Gold Awards Achieved	
The Board of Deputies Award for Learning & Creativity Skills	318	8360	127	33	0	4180
The CST Award for Active & Healthy Living	280	7534	130	18	0	3767
The Jewish Care Award for Citizenship & Community	139	3896	63	0	0	1948
The Norwood Award for Social & Emotional Well-being	197	7500	116	27	0	3750
TOTAL SESSIONS	934					
Added Value Sections						
The UJIA Award for Jewish Identity	196	6492	107	16	0	3246
The Jewish Leadership Council Award for Leadership Development	392	1716	15	3	0	858
TOTAL POSITIVE CONTRIBUTION		35498	558	97	0	13645

The Jewish Lads' & Girls' Brigade

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

JLGB was awarded development funding by the Pears Foundation for a three year expansion of its Duke of Edinburgh's Award activities following on from seed funding by the Children's Aid Committee. JLGB DofE provision has seen an increase of almost 275% in the number of young people taking part in the award each year.

	DofE Expedition Training Delivery			
	2008	2009	2010	2011
NATIONAL TOTALS	196	488	456	538
BRONZE	138	362	337	385
SILVER	36	82	80	125
GOLD	22	44	39	28

NB: During the year 2008/09, the JLGB offered DofE Expedition Training to those who had previously enrolled but never completed their expedition.

Plans to expand our accredited leadership, skills development and life-long learning programmes throughout the Jewish community have been warmly welcomed as a result of the JLGB strategic document 'Aiming High for Jewish Youth'. This strategic plan can be downloaded from www.jlgb.org/aiminghigh.

During the year a grants officer was employed. The performance and results of his activities was managed by the Chief Executive and reviewed regularly by the JLGB Fundraising group, part of the finance sub-committee. Donations, Grants and Legacy targets are set in the annual JLGB budget based on previous performance and future proposed work plan. A combined target of £100k was set for the year ending 31 March 2011. This target was met ensuring the current activities of the JLGB could continue. In addition, grant funding from the Pears Foundation in particular, was secured which has allowed the JLGB to start new projects. Targets for the ensuing year are set at a similar level.

Inter-faith 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 most notably the Church Lads' and Church Girls' Brigade.

Volunteers

The JLGB could not fully function 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 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.

The Jewish Lads' & Girls' Brigade

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

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 the Pears Foundation for the trust they place in the JLGB.

In anticipation of the government's public spending review, and knowledge that the Department for Education's Children and Young People's fund would come to an end in March 2011 much work has gone into broadening income streams including the setting up of a Patrons Scheme which asks donors to donate a minimum of £5,000 a year for three years. In September 2010, the Pears Foundation awarded £100,000 over three years for the expansion of the Duke of Edinburgh's Award Provision across the Jewish Community. More recently in November 2011 the JLGB won a contract to deliver the National Citizen Service in the London Borough of Redbridge.

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

Results

The net incoming resources for the year amounted to £33,309 (2010:£27,562). The sum of £8,201 related to unrestricted funds with balance of £25,108 relating to restricted funds.

Income in the year totalled £657,364 (2010:£586,945) an increase of £70,419 or 12%. Of this voluntary income totalled £347,530 (2010:£310,388) which included grants of £269,777 (2010:£216,993) and other fundraising receipts of £77,753 (2010:£93,395). The other main income source was from members contributions £309,451 (2010:£275,754).

Voluntary income rose by £37,142 or 12%. The main constituents of this were a grant received from the Department for Children, Schools and Families of £130,000 and also a grant of £59,000 received from Pears Foundation as detailed earlier in this report. The latter grant represented new funding and was the reason for the increase in voluntary income. The main reason for the increase in members contributions was a rise in income from tours and exchanges due to our increased international links.

Expenditure in the year totalled £624,055 (2010:£558,933) an increase of £65,122 or 12%. Direct charitable expenditure amounted to £480,542 (2010:£438,980). The increase related primarily to two causes. The costs of tours and exchanges increased by £25,585 and also salaries rose by the sum of £18,127. Support costs amounted to £124,332 an increase of £16,529 with the majority of this relating to headquarters administration. Fundraising costs increased to £11,186 as a result of an increased fundraising drive.

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 £137,000 approximates to 3 months running costs. The Council believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs.

The Jewish Lads' & Girls' Brigade

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

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.

Key areas of expansion include:

- Greater provision of Duke of Edinburgh's Award expedition training, particularly in the North of England.
- Increased capacity of volunteering opportunities available to young people through a collaborative youth volunteering strategy across the community.
- Further steps into inter-faith provision and social cohesion through the government's National Citizen Service.
- Wider delivery of our accredited leadership training, skills development and life-long learning courses to other Jewish youth groups, schools, charities and synagogues.

With sufficient funding our programmes will help young people to:

- acquire leadership and management skills
- improve their inter-personal relationships and grow in self-confidence
- increase their awareness of the needs of others
- become more active and healthy individuals
- enhance their credentials in the eyes of universities and employers
- make a greater contribution to society
- REALISE THEIR POTENTIAL

Public Benefit

The JLGB Council confirm that, in planning JLGB activities for the year, they have complied with section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The focus of JLGB activities remains a programme of positive youth engagement through activities, events and training. The JLGB use a variety of methods and accredited bodies to deliver its work, including the National Open College Network and the Duke of Edinburgh's Award.

These JLGB programmes benefit young people by developing their self-confidence and social skills alongside practical life skills. The JLGB welcomes young Jewish people regardless of background, gender, financial or personal 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)

16/12/2011

The Jewish Lads' & Girls' Brigade

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

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.

The Jewish Lads' & Girls' Brigade

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

Independent Auditors' Report to the Trustees of the Jewish Lads' & Girls' Brigade

We have audited the accounts of The Jewish Lads' and Girls' Brigade for the year ended 31 March 2011 set out on pages 14 to 23. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with section 43 of the Charities Act 1993 and regulations made under section 44 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities Trustees and auditors

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of accounts which give a true and fair view. We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under section 44 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 March 2011 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 1993.

The Jewish Lads' & Girls' Brigade

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 1993 requires us to report to you if, in our opinion:

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



S Coleman ACA
(Senior Statutory Auditor)

for and on behalf of

Gerald Edelman

Chartered Accountants

Statutory Auditor

25 Harley St

London

W1G 9BR

DATED: 16/12/11

The Jewish Lads' & Girls' Brigade

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

Statement of Financial Activities for the year ended 31 March 2011 (Including Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	2011 Total Funds £	2010 Total Funds £
Voluntary Income					
Fundraising and contributions		62,753	-	62,753	84,055
Patrons		10,000	-	10,000	-
Grants	3	49,080	220,697	269,777	216,993
Legacies	3	5,000	-	5,000	9,340
		<u>126,833</u>	<u>220,697</u>	<u>347,530</u>	<u>310,388</u>
Members contributions					
Summer and weekend camps	7	135,444	-	135,444	153,430
Training and activities		76,661	-	76,661	61,340
Secondment		780	-	780	-
Uniforms		4,286	-	4,286	4,934
Members subscriptions		10,473	-	10,473	11,775
Tours & Exchanges		81,807	-	81,807	44,275
		<u>309,451</u>	<u>-</u>	<u>309,451</u>	<u>275,754</u>
Other income					
Interest received	5	383	-	383	353
Total incoming resources		<u>436,667</u>	<u>220,697</u>	<u>657,364</u>	<u>586,495</u>
Resources Expended					
Cost of Generating Funds					
Fundraising costs of grants and donations		<u>11,186</u>	<u>-</u>	<u>11,186</u>	<u>4,155</u>
Direct charitable expenditure					
Summer and weekend camp expenses	8	136,977	-	136,977	142,678
Hire of local group premises		17,442	-	17,442	28,017
Uniforms		7,943	4,107	12,050	6,775
Salaries and pension contributions	10	53,484	98,438	151,922	133,795
Printing, postage, stationery and telephone		7,486	-	7,486	13,675
Training and activities		33,322	46,482	79,804	65,121
Tours & Exchanges		63,194	-	63,194	37,609
Subsidies to Members	6	6,921	-	6,921	8,143
Development		4,746	-	4,746	3,167
		<u>331,515</u>	<u>149,027</u>	<u>480,542</u>	<u>438,980</u>
Support Costs					
Salaries and pension contributions	10	22,208	43,762	65,970	65,970
Headquarters administration	9	31,953	2,800	34,753	22,009
Motor running expenses		2,580	-	2,580	2,784
Depreciation		3,822	-	3,822	2,268
Publicity and consultancy		6,469	-	6,469	4,414
Insurance of activities		10,738	-	10,738	10,358
		<u>77,770</u>	<u>46,562</u>	<u>124,332</u>	<u>107,803</u>
Governance Costs					
Salaries and pension contributions	10	7,995	-	7,995	7,995
Total resources expended		<u>428,466</u>	<u>195,589</u>	<u>624,055</u>	<u>558,933</u>
Net income/(expenditure) for the year		8,201	25,108	33,309	27,562
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>128,679</u>	<u>29,203</u>	<u>157,882</u>	<u>130,320</u>
Total funds carried forward		<u>136,880</u>	<u>54,311</u>	<u>191,191</u>	<u>157,882</u>

Continuing Operations

All incoming resources and resources expended derive from continuing activities.

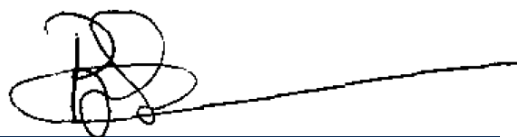
The Jewish Lads' & Girls' Brigade

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

Balance Sheet at 31 March 2011

	Note	2011		2010	
		£	£	£	£
Fixed assets					
Tangible assets	12		17,621		11,622
Current assets					
Debtors and prepayments	13	43,813		53,705	
Cash and bank balances	14	245,001		139,341	
		<u>288,814</u>		<u>193,046</u>	
Creditors – amounts falling due within one year					
Creditors and accruals	15	(65,244)		(46,786)	
Deferred income		(50,000)		-	
		<u>(115,244)</u>		<u>(46,786)</u>	
Net current assets			173,570		146,260
Total assets less current liabilities			<u>191,191</u>		<u>157,882</u>
<i>The funds of the charity</i>					
Restricted funds	16		54,311		29,203
Unrestricted income funds:					
General		136,880		128,679	
Total unrestricted funds			136,880		128,679
Total charity funds			<u>191,191</u>		<u>157,882</u>

Approved by the Trustees on 16th December 2011 and signed on their behalf by:



B C Shine, FCMA
Trustee and Honorary Treasurer

Company Registration No. 1713997

The Jewish Lads' & Girls' Brigade

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

Notes forming part of the financial statements for the year ended 31 March 2011

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

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable amount of VAT is included in the expense to which it relates.

The costs relating to direct charitable expenditure relate to those specifically incurred in line with the main aims and objectives of the charity.

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) Taxation

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

The Jewish Lads' & Girls' Brigade

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

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.

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.

The Jewish Lads' & Girls' Brigade

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

3. Grants Receivable

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

	Unrestricted Funds £	Restricted Funds £	2011 Total Funds £	2010 Total Funds £
Camperdown House Trust	40,000	-	40,000	40,000
CCPR	-	-	-	3,100
Children's Aid Committee	-	-	-	6,033
The Childwick Trust	-	-	-	5,000
Dept. for Children, Schools & Families	-	130,000	130,000	125,000
Jack Petchey Foundation	6,400	-	6,400	7,360
Jewish Volunteering Network	-	1,000	1,000	-
The Jewish Youth Fund	-	5,000	5,000	6,000
LJS United Charities	2,500	-	2,500	1,000
London Borough of Redbridge	-	4,220	4,220	-
National Youth Agency	-	2,000	2,000	-
NCVYS	-	-	-	1,000
Pears Foundation	-	59,000	59,000	-
The Rosemarie Charitable Trust	180	-	180	-
Sem Charitable Trust	-	-	-	500
Sparks	-	-	-	7,000
UJIA	-	15,000	15,000	15,000
The Wolfson Foundation	-	4,477	4,477	-
	49,080	220,697	269,777	216,993
Legacies				
The late Getrud Stein (via LJS United Charities)	5,000	-	5,000	-
The late Mr Fred Wolffing	-	-	-	9,340
	5,000	-	5,000	9,340

The Jewish Lads' & Girls' Brigade

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

4. Financial activities of the charity

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

	2011 £'000s	2010 £'000s
Gross incoming resources	707	586
Total expenditure on charitable activities	(481)	(439)
Fundraising costs of grants and donations	(11)	(4)
Support costs	(124)	(107)
Governance costs	(8)	(8)
Net incoming resources	83	28
Total funds brought forward	158	130
Total funds carried forward	241	158

5. Interest received

This is 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

	2011 £	2010 £
National Summer Camps	78,711	87,745
Other camps	49,962	57,542
	128,673	145,287
Subsidies	6,771	8,143
	135,444	153,430

8. Camping expenses

	2011 £	2010 £
National Summer Camps	87,643	85,339
Other camps	49,334	57,339
	136,977	142,678

The Jewish Lads' & Girls' Brigade

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

9. Headquarters administration

	Unrestricted Funds £	Restricted Funds £	2011 Total Funds £	2010 Total Funds £
Rent, rates and services	12,055	2,800	14,855	11,812
Bank & card charges	1,423	-	1,423	69
Insurance	-	-	-	530
Repairs and decoration	1,261	-	1,261	1,389
General expenses	114	-	114	771
Annual subscriptions and affiliations	1,770	-	1,770	1,069
Travelling	3,911	-	3,911	1,779
Computer software and support	7,772	-	7,772	2,990
Meetings	658	-	658	463
Parking	-	-	-	72
Training Courses	489	-	489	1,065
Audit Fees	2,500	-	2,500	-
	<u>31,953</u>	<u>2,800</u>	<u>34,753</u>	<u>22,009</u>

10. Analysis of staff costs

	Unrestricted Funds £	Restricted Funds £	2011 Total Funds £	2010 Total Funds £
Wages and salaries	74,276	129,105	203,381	186,573
Social security costs	5,612	13,095	18,707	17,155
Pension and insurance costs -	3,799	-	3,799	4,032
	<u>83,687</u>	<u>142,200</u>	<u>225,887</u>	<u>207,760</u>
Direct charitable expenditure	53,484	98,438	151,922	133,795
Management and administration	22,208	43,762	65,970	65,970
Governance costs	7,995	-	7,995	7,995
	<u>83,687</u>	<u>142,200</u>	<u>225,887</u>	<u>207,760</u>

No council members (trustees) received any remuneration or reimbursement of expenses in the year (2010 Nil).

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

	2011 Number	2010 Number
Full time – training and activities	6	5
Part time – training and activities	2	2
Full time – management and administration	2	2
Part time – management and administration	1	1

The Jewish Lads' & Girls' Brigade

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

11. Staff benefits

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2010: 1).

No employees individual emoluments exceeded £60,000.

	2011	2010
	£	£
Contributions payable by the company for the year	2,934	2,934

12. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

	Motor Vehicles	Office Equipment	Total
	£	£	£
Cost 1.4.2010	7,000	36,282	43,282
Additions	8,575	1,246	9,821
Disposals	-	-	-
Cost 31.3.2011	<u>15,575</u>	<u>37,528</u>	<u>53,103</u>
Depreciation as at 1.4.2010	7,000	24,660	31,660
Depreciation charged for the year	2,144	1,678	3,822
Depreciation as at 31.3.2011	<u>9,144</u>	<u>26,338</u>	<u>35,482</u>
Written down value as at 31.3.2011	<u>6,431</u>	<u>11,190</u>	<u>17,621</u>
Written down value as at 31.3.2010	<u>-</u>	<u>11,622</u>	<u>11,622</u>

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

Net assets between funds as at 31.3.2011:

	Unrestricted Funds	Restricted Funds	Total
	£	£	£
Motor Vehicles	-	6,431	6,431
Office Equipment	11,190	-	11,190
	<u>11,190</u>	<u>6,431</u>	<u>17,621</u>

13. Debtors

	2011 Total	2010 Total
	£	£
Sundry debtors	16,501	39,740
Prepayments	27,312	13,965
	<u>43,813</u>	<u>53,705</u>

The Jewish Lads' & Girls' Brigade

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

14. Cash and bank balances

	2011 Total £	2010 Total £
Interest cheque and deposit accounts	242,958	137,940
Current accounts	1,000	1,000
Business reserve account	828	320
Petty cash	215	81
	<u>245,001</u>	<u>139,341</u>

15. Creditors: amounts falling due within one year

Accruals & deferred income	13,194	10,522
Sundry creditors	52,050	36,264
	<u>65,244</u>	<u>46,786</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 2010 £	Incoming Resources £	Resources Expended £	Balance at 2011 £
Dept. for Children, Schools & Families	-	130,000	130,000	-
Hobson	19,863	-	4,107	15,756
Jewish Volunteering Network	-	1,000	1,000	-
The Jewish Youth Fund	-	5,000	5,000	-
Legacy - The late Mr Fred Wolffing	9,340	-	285	9,055
London Borough of Redbridge	-	4,220	4,220	-
National Youth Agency	-	2,000	2,000	-
Pears Foundation	-	59,000	29,500	29,500
UJIA	-	15,000	15,000	-
The Wolfson Foundation	-	4,477	4,477	-
	<u>29,203</u>	<u>220,697</u>	<u>195,589</u>	<u>54,311</u>

The 'Hobson' restricted fund was created from grant to fund the purchase of a new JLGB uniform for the JLGB uniformed activities. The remaining funds will be used for this purpose.

The fund created from the Legacy of the late Mr Fred Wolffing is restricted to fund the purchase of equipment, training and delivery of DofE expeditions to young people with special needs.

The restricted fund from the Pears Foundation is to fund the Duke of Edinburgh's Award activities of the JLGB to be spent as per the budget for this expansion project.

The Jewish Lads' & Girls' Brigade

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

17. Financial Commitments

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

<u>2011 (£)</u>	<u>2010 (£)</u>
<u>7,100</u>	<u>7,100</u>

The above relate to leasehold land and buildings.

18. 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”.

The Jewish Volunteering Network is a related party in respect of the following:

- There is a common trustee (M Hilsenrath)
- A prize of £1,000 was received from the Jewish Volunteering Network. This was awarded to the JLGB following one of JLGB's young leaders winning 'Young Volunteer of the Year'.



Camperdown, 3 Beechcroft Road, South Woodford, London E18 1LA

Telephone: 020 8989 8990

Fax: 020 8530 3327

Email: getinvolved@jlgb.org

Website: www.jlgb.org