



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

Report and Financial Statements

Year Ended 31 March 2013

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 2013

Contents

| | |
|---|----|
| Report of the Trustees (JLGB Council) for the year ended 31 March 2013 | 3 |
| Reference and Administrative Details | 3 |
| Directors and Trustees | 4 |
| Objectives and Activities | 5 |
| Structure, Governance and Management | 6 |
| Achievements and Performance | 8 |
| Financial Review | 10 |
| Plans for Future Periods | 11 |
| Public Benefit | 11 |
| Auditors | 11 |
| Trustees' responsibility in relation to the financial statements | 12 |
| Independent Auditors' Report to the Trustees of the Jewish Lads' & Girls' Brigade | 12 |
| Statement of Financial Activities for the year ended 31 March 2013 (Including Income and Expenditure Account) | 14 |
| Balance Sheet at 31 March 2013 | 15 |
| Notes forming part of the financial statements for the year ended 31 March 2013 | 16 |

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Report of the Trustees (JLGB Council) for the year ended 31 March 2013

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 2013.

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 |
| Independent 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 Unity Trust Bank Plc. Nine Brindleyplace Birmingham B1 2HB |
| 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 B M Hieger C Kay MBE Lady Lazarus Rabbi Dr A Levy, PhD, FJC Mrs M Simberg |
| Elected Members | R E Cirsch (appointed 17 July 2012) H Freeman M Hilsenrath H Kemp L Lane Mrs L Lewis (retired 17 July 2012) D Lush H M Livingston, CA R G Marshall B C Shine, FCMA A Simberg N H Terret, JP S J Weisser |
| Nominated Members | M Gladstone M J Livingston A S Shelley, FCCA L E Sidney (appointed 9 July 2013) Mrs E J Terret, BA |
| Honorary Treasurer | B C Shine, FCMA |

| | |
|-------------------------|--|
| Chief Executive: | N S Martin, BSc (Hons) MA (Company Secretary) |
|-------------------------|--|

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Objectives and Activities

Vision – A Positive Future for Jewish Youth

The JLGB strives to help develop a society that values Jewish young people and their contributions to their local and wider communities by aiming to make every effort to train, develop and support them through their transition from young person to adult life to become active citizens in society.

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 removes barriers to participation by providing 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.

Values

Central to the ethos of the JLGB is active citizenship and giving back to society. The JLGB encourages Jewish young people's involvement in volunteering, inter-faith and intergenerational projects that have a positive impact in both the Jewish and wider communities.

Primary Aims

The JLGB primary aims are to:

- enable Jewish young people to improve their personal and social skills
- give Jewish young people recognition for their achievements
- provide nationally accredited training programmes and award schemes
- empower Jewish 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.

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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.

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, from the 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 9 July 2013 Messrs R Marshall, A Simberg and S J Weisser retired and all offered themselves for re-election. It was agreed unanimously that they be re-elected as Elected Members of the Council. The Commandant nominated Mr Lee Sidney as an Nominated Member which was duly approved by 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.

The Jewish Lads' & Girls' Brigade

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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 or at her request.

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 and all professional staff. 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. Ongoing work by Honorary Solicitors Manches & Co. to draft new Articles of Association continues with the target for adoption at the next AGM.

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.

The Jewish Lads' & Girls' Brigade

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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 Licensed Organisation 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.

Programming

Our new programming system for 11 to 18 year olds at weekly groups called the 'Enterprise Award' continues to be used nationwide via our online administration system. 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. This year we also launched the 'Bright Spark Award' for our 8-11 age group which like the Enterprise Award focuses on young people's development at an earlier age. The following table shows the number of awards achieved.

| JLGB Enterprise Sections | Number of Sessions | Total Credits | Bronze Awards Achieved | Silver Awards Achieved | Gold Awards Achieved | Individual Hours since Sept 09 |
|---|--------------------|---------------|------------------------|------------------------|----------------------|--------------------------------|
| The Board of Deputies Award for Learning & Creativity Skills | 651 | 15008 | 146 | 87 | 21 | 7504 |
| The CST Award for Active & Healthy Living | 577 | 13152 | 127 | 75 | 23 | 6576 |
| The Jewish Care Award for Citizenship & Community Involvement | 248 | 5818 | 103 | 16 | 0 | 2909 |
| The Norwood Award for Social & Emotional Well-being | 408 | 13000 | 116 | 62 | 25 | 6500 |
| TOTAL SESSIONS | 1884 | | | | | |

| Added Value Sections | | | | | | |
|--|-----|-------|-----|-----|----|-------|
| The UJIA Award for Jewish Identity | 385 | 11218 | 100 | 57 | 19 | 5609 |
| The Jewish Leadership Council Award for Leadership Development | 813 | 3516 | 44 | 14 | 0 | 1758 |
| TOTAL POSITIVE CONTRIBUTION | | 61712 | 636 | 311 | 88 | 23489 |

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Training

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 | | | | | | |
|-----------------------------------|---------|---------|---------|---------|---------|---------|
| | 2007/08 | 2008/09 | 2009/10 | 2010/11 | 2011/12 | 2012/13 |
| TOTALS | 196 | 488 | 456 | 538 | 678 | 808 |
| BRONZE | 138 | 362 | 337 | 385 | 497 | 570 |
| SILVER | 36 | 82 | 80 | 125 | 125 | 171 |
| GOLD | 22 | 44 | 39 | 28 | 56 | 47 |

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. This plan was further expanded in the current year with the Jewish Communal Strategy, written by the JLGB, called 'A Strategy for Jewish Youth Volunteering' which aims to streamline the many awards for young people into one online skills profile and to better engage charities to better engage young people and create youth friendly opportunities.

Fundraising

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 fundraising target of £150k was set for the year ending 31 March 2013. This target was met, with a total of £177,792 raised, ensuring the current activities of the JLGB could continue.

Inter-faith

The JLGB has also established links with other faith agencies as part of a developing programme of inter-faith projects. The JLGB has also been working closely with the Boys' Brigade, Girls' Brigade and most notably the Church Lads' and Church Girls' Brigade. In October 2011 JLGB, as lead partner, was awarded the contract to deliver a targeted National Citizen Service (NCS) programme in the summer of 2012. JLGB's unique NCS model focusses on removing barriers to participation of young people with faith and cultural identities and create a trusted environment for inter-faith youth collaboration through social action.

Special Needs

Young people with special needs are encouraged to take part in all JLGB activities, and we have worked closely with Jewish schools and Special Educational Needs (SEN) providers. This year particular focus has been to engage young people with physical and learning difficulties to take part in specially adapted Duke of Edinburgh's Award expeditions.

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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.

Financial Review

Funding

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

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 £13,430 (2012: £11,836). Of the net incoming resources a reduction of £6,860 related to unrestricted funds with a surplus of £20,290 relating to restricted funds.

Income in the year totalled £887,685 (2012: £768,564) an increase of £119,121 or 15%. Of this voluntary income totalled £546,166 (2012: £415,285) which included grants of £368,374 (2012: £296,826) and other fundraising receipts of £40,292 (2012: £93,834). The other main income source was from members contributions £341,163 (2012: £352,752).

Voluntary income rose by £130,881 or 32%. The main constituents of this were a grant received from the Cabinet Office of £172,641 and also a grant of £63,793 received from the Pears Foundation.

Expenditure in the year totalled £874,255 (2012: £756,728) an increase of £117,526 or 16%. Direct charitable expenditure amounted to £723,742 (2012: £599,774). Support costs amounted to £100,955 a decrease of £21,152. Fundraising costs increased by £9,430 to £32,720.

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 £166,000 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.

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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 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)

DATED: 23/12/2013

The Jewish Lads' & Girls' Brigade

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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.

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

We have audited the financial statements of Jewish Lads' and Girls' Brigade for the year ended 31 March 2013 set out on page 14-23. 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 members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the financial statements 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.

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Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of whether the accounting policies are appropriate to the charitable company'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 financial statements. In addition, we read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies, we consider the implications for our report.

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2013 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; 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: 23/12/13

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 2013 (Including Income and Expenditure Account)

| | Note | 2013 Unrestrict ed Funds £ | 2013 Restricted Funds £ | 2013 Total Funds £ | 2012 Total Funds £ |
|--|------|--|----------------------------------|-----------------------------|-----------------------------|
| Voluntary Income | | | | | |
| Fundraising and contributions | | 40,292 | - | 40,292 | 93,834 |
| Patrons | | 137,500 | - | 137,500 | 16,125 |
| Grants | 3 | 79,440 | 288,934 | 368,374 | 296,826 |
| Legacies | 3 | - | - | - | 8,500 |
| | | <u>257,232</u> | <u>288,934</u> | <u>546,166</u> | <u>415,285</u> |
| Members contributions | | | | | |
| Summer and weekend camps | 7 | 114,044 | - | 114,044 | 152,968 |
| Training and activities | | 123,648 | - | 123,648 | 91,963 |
| Secondment | | 1,695 | - | 1,695 | 8,354 |
| Uniforms | | 3,856 | - | 3,856 | 5,887 |
| Members subscriptions | | 8,495 | - | 8,495 | 6,530 |
| Tours & Exchanges | | 89,425 | - | 89,425 | 87,050 |
| | | <u>341,163</u> | <u>-</u> | <u>341,163</u> | <u>352,752</u> |
| Other income | | | | | |
| Interest received | 5 | 356 | - | 356 | 527 |
| Total incoming resources | | <u>598,751</u> | <u>288,934</u> | <u>887,685</u> | <u>768,564</u> |
| Resources Expended | | | | | |
| Cost of Generating Funds | | | | | |
| Fundraising costs of grants and donations | | 4,456 | - | 4,456 | 12,590 |
| Publicity and consultancy | | 4,211 | - | 4,211 | 10,700 |
| Salaries and pension contributions | | 24,053 | - | 24,053 | - |
| | | <u>32,720</u> | <u>-</u> | <u>32,720</u> | <u>23,290</u> |
| Direct charitable expenditure | | | | | |
| Summer and weekend camp expenses | 8 | 117,806 | - | 117,806 | 145,567 |
| Hire of local group premises | | 21,590 | - | 21,590 | 18,077 |
| Uniforms | | 10,925 | 6,210 | 17,135 | 18,027 |
| Salaries and pension contributions | 10 | 172,766 | 40,398 | 213,164 | 169,296 |
| Printing, postage, stationery and telephone | | 18,446 | - | 18,446 | 17,473 |
| Training and activities | | 41,829 | 203,815 | 245,644 | 148,658 |
| Tours & Exchanges | | 76,902 | - | 76,902 | 71,525 |
| Subsidies to Members | 6 | 11,112 | - | 11,112 | 5,754 |
| Development & Recruitment | | 1,943 | - | 1,943 | 5,397 |
| | | <u>473,319</u> | <u>250,423</u> | <u>723,742</u> | <u>599,774</u> |
| Support Costs | | | | | |
| Salaries and pension contributions | 10 | 17,611 | 10,721 | 28,332 | 65,970 |
| Headquarters administration | 9 | 33,921 | 7,500 | 41,421 | 33,822 |
| Motor running expenses | | 1,883 | - | 1,883 | 3,672 |
| Depreciation | | 15,661 | - | 15,661 | 6,381 |
| Insurance of activities | | 13,658 | - | 13,658 | 12,262 |
| | | <u>82,734</u> | <u>18,221</u> | <u>100,955</u> | <u>122,107</u> |
| Governance Costs | | | | | |
| Salaries and pension contributions | 10 | 13,060 | - | 13,060 | 7,995 |
| Audit Fees | | 2,747 | - | 2,747 | 3,006 |
| Other governance costs | | 1,031 | - | 1,031 | 556 |
| | | <u>16,838</u> | <u>-</u> | <u>16,838</u> | <u>11,557</u> |
| Total resources expended | | <u>605,611</u> | <u>268,644</u> | <u>874,255</u> | <u>756,728</u> |
| Net income/(expenditure) for the year | | (6,860) | 20,290 | 13,430 | 11,836 |
| <i>Reconciliation of funds</i> | | | | | |
| Total funds brought forward | | 173,262 | 29,765 | 203,027 | 191,191 |
| Total funds carried forward | | <u>166,402</u> | <u>50,055</u> | <u>216,457</u> | <u>203,027</u> |

Continuing Operations - All incoming resources and resources expended derive from continuing activities.

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Balance Sheet at 31 March 2013

| | Note | 2013 | | 2012 | |
|--|------|-----------------|----------------|------------------|----------------|
| | | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 12 | | 10,944 | | 23,379 |
| Current assets | | | | | |
| Debtors and prepayments | 14 | 40,688 | | 37,394 | |
| Cash and bank balances | 15 | 249,015 | | 273,188 | |
| | | <u>289,703</u> | | <u>310,582</u> | |
| Creditors – amounts falling due within one year | | | | | |
| Creditors and accruals | 16 | (84,190) | | (70,434) | |
| Deferred income | | - | | (60,500) | |
| | | <u>(84,190)</u> | | <u>(130,934)</u> | |
| Net current assets | | | 205,513 | | 179,648 |
| Total assets less current liabilities | 13 | | <u>216,457</u> | | <u>203,027</u> |
| <i>The funds of the charity</i> | | | | | |
| Restricted income fund | 17 | | <u>50,055</u> | | <u>29,765</u> |
| Unrestricted income funds: | | | | | |
| <i>General</i> | | <u>166,402</u> | | <u>173,262</u> | |
| Total unrestricted funds | | | 166,402 | | 173,262 |
| Total charity funds | | | <u>216,457</u> | | <u>203,027</u> |

Approved by the Trustees on 23rd June 2013 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 2013

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. Thanks to our large alumni network and relationships with community organisations, reduced rates for design and print costs, legal fees as well as premises hire have been given or donated to a combined value of around £50,000, however these figures have not been included as they are extremely difficult to value.

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) Tangible fixed assets and depreciation

Depreciation is provided to write off the cost of all assets over their expected useful lives. Depreciation is calculated on a straight line basis at 25% per annum.

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 Statement of Financial Activities 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.

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 £ | 2013 Total Funds £ | 2012 Total Funds £ |
|------------------------------------|----------------------------|--------------------------|--------------------------|--------------------------|
| Cabinet Office | - | 172,641 | 172,641 | 54,016 |
| Camperdown House Trust | 40,000 | - | 40,000 | 40,000 |
| The Childwick Trust | - | - | - | 6,000 |
| Clore Duffield Foundation | - | - | - | 5,000 |
| Duchy of Lancaster | 500 | - | 500 | - |
| Friars Lodge | - | - | - | 1,000 |
| Help a Capital Child | 2,240 | - | 2,240 | - |
| Help a London Child | - | - | - | 3,000 |
| Hobson | - | - | - | 5,000 |
| Jack Petchey Foundation | 7,200 | - | 7,200 | 7,360 |
| The Jewish Youth Fund | - | 10,000 | 10,000 | - |
| LJS United Charities | 2,000 | - | 2,000 | 2,500 |
| Maurice Wohl Charitable Foundation | - | 35,000 | 35,000 | - |
| NCVYS | 20,000 | - | 20,000 | 123,200 |
| Oxford & St Georges | - | - | - | 750 |
| Pears Foundation | - | 63,793 | 63,793 | 29,000 |
| Shoresh | 7,500 | - | 7,500 | 5,000 |
| UJIA | - | 7,500 | 7,500 | 15,000 |
| | <u>79,440</u> | <u>288,934</u> | <u>368,374</u> | <u>296,826</u> |
| Legacies | | | | |
| The late Miss Joyce M Diamond | - | - | - | 3,000 |
| The late Mrs Irene Burman | - | - | - | 500 |
| The late Gerald Israel | - | - | - | 5,000 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>8,500</u> |

4. Financial activities of the charity

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

| | 2013 £'000s | 2012 £'000s |
|--|----------------|----------------|
| Gross incoming resources | 888 | 769 |
| Total expenditure on charitable activities | (724) | (600) |
| Fundraising costs of grants and donations | (33) | (23) |
| Support costs | (101) | (122) |
| Governance costs | (17) | (12) |
| Net incoming resources | <u>13</u> | <u>12</u> |
| Total funds brought forward | <u>203</u> | <u>191</u> |
| Total funds carried forward | <u>216</u> | <u>203</u> |

The Jewish Lads' & Girls' Brigade

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

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. All matters of financial assistance and welfare are dealt with in the strictest of confidence by an independent member of the JLGB who is not a Trustee. There are no additional support costs associated with subsidies.

7. Camping receipts

| | 2013 | 2012 |
|----------------------|----------------|----------------|
| | £ | £ |
| National Summer Camp | 58,835 | 93,415 |
| Other camps | 47,272 | 54,918 |
| | <u>106,107</u> | <u>148,333</u> |
| Subsidies | 7,937 | 4,635 |
| | <u>114,044</u> | <u>152,968</u> |

8. Camping expenses

| | 2013 | 2012 |
|-----------------------|----------------|----------------|
| | £ | £ |
| National Summer Camps | 62,441 | 87,861 |
| Other camps | 55,365 | 57,706 |
| | <u>117,806</u> | <u>145,567</u> |

9. Headquarters administration

| | Unrestricted | Restricted | 2013 | 2012 |
|---------------------------------------|---------------|--------------|---------------|---------------|
| | Funds | Funds | Total Funds | Total Funds |
| | £ | £ | £ | £ |
| Rent, rates and services | 14,332 | - | 14,332 | 12,915 |
| Bank & card charges | 1,377 | - | 1,377 | 1,858 |
| Repairs and decoration | 1,641 | 3,500 | 5,141 | 7,456 |
| General expenses | 6,401 | - | 6,401 | 1,305 |
| Annual subscriptions and affiliations | 2,862 | - | 2,862 | 1,380 |
| Travelling | 865 | - | 865 | 3,924 |
| Computer software and support | 4,119 | 2,500 | 6,619 | 3,250 |
| Meetings | 445 | - | 445 | 1,014 |
| Training Courses | 573 | 1,500 | 2,073 | - |
| Payroll Expenses | 1,306 | - | 1,306 | 720 |
| | <u>33,921</u> | <u>7,500</u> | <u>41,421</u> | <u>33,822</u> |

The Jewish Lads' & Girls' Brigade

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

10. Analysis of staff costs

| | Unrestricted Funds | Restricted Funds | 2013 Total Funds | 2012 Total Funds |
|-------------------------------|-----------------------|---------------------|---------------------|---------------------|
| | £ | £ | £ | £ |
| Wages and salaries | 202,774 | 51,119 | 253,893 | 220,259 |
| Social security costs | 20,617 | - | 20,617 | 19,020 |
| Pension and insurance costs - | 4,099 | - | 4,099 | 3,982 |
| | <u>227,490</u> | <u>51,119</u> | <u>278,609</u> | <u>243,261</u> |
| Generating funds | 24,053 | - | 24,053 | |
| Direct charitable expenditure | 172,766 | 40,398 | 213,164 | 169,296 |
| Support costs | 17,611 | 10,721 | 28,332 | 65,970 |
| Governance costs | 13,060 | - | 13,060 | 7,995 |
| | <u>227,490</u> | <u>51,119</u> | <u>278,609</u> | <u>243,261</u> |

No council members (trustees) received any remuneration or reimbursement of expenses in the year (2012 Nil).

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

| | 2013 Number | 2012 Number |
|---|----------------|----------------|
| Full time - training and activities | 6 | 7 |
| Part time - training and activities | 3 | 2 |
| Full time – management and administration | 4 | 2 |
| Part time - management and administration | 1 | 1 |

11. Staff benefits

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2012: 1).

No employee's individual emoluments exceeded £60,000.

| | 2013 £ | 2012 £ |
|---|-----------|-----------|
| Contributions payable by the company for the year | 3,072 | 3,024 |

The Jewish Lads' & Girls' Brigade

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

12. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

| | Motor Vehicles | Office Equipment | Total |
|------------------------------------|---------------------------|-----------------------------|---------------|
| | £ | £ | £ |
| Cost 1.4.2012 | 20,714 | 37,527 | 58,241 |
| Additions | - | 3,226 | 3,226 |
| Cost 31.3.2013 | <u>20,714</u> | <u>40,753</u> | <u>61,467</u> |
| Depreciation as at 1.4.2012 | 7,323 | 27,540 | 34,863 |
| Depreciation charged for the year | 5,178 | 2,345 | 7,523 |
| Additional depreciation charged | - | 8,137 | 8,137 |
| Depreciation as at 31.3.2012 | <u>12,501</u> | <u>38,022</u> | <u>50,523</u> |
| Written down value as at 31.3.2013 | <u>8,213</u> | <u>2,731</u> | <u>10,944</u> |
| Written down value as at 31.3.2012 | <u>13,391</u> | <u>9,988</u> | <u>23,379</u> |

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

13. Net assets between funds

| | Unrestricted Funds | Restricted Funds | Total |
|---------------------|-------------------------------|-----------------------------|----------------|
| | £ | £ | £ |
| Fixed Assets | 8,802 | 2,142 | 10,944 |
| Current Assets | 241,791 | 47,912 | 289,703 |
| Current Liabilities | (84,190) | - | (84,190) |
| Net Assets | <u>166,403</u> | <u>50,055</u> | <u>216,457</u> |

14. Debtors

| | 2013 Total | 2012 Total |
|----------------|-----------------------|-----------------------|
| | £ | £ |
| Sundry debtors | 4,992 | 13,600 |
| Prepayments | 35,696 | 23,794 |
| | <u>40,688</u> | <u>37,394</u> |

15. Cash and bank balances

| | 2013 Total | 2012 Total |
|--------------------------------------|-----------------------|-----------------------|
| | £ | £ |
| Interest cheque and deposit accounts | 245,846 | 270,536 |
| Current accounts | 1,000 | 1,000 |
| Business reserve account | 1,846 | 1,337 |
| Petty cash | 323 | 315 |
| | <u>249,015</u> | <u>273,188</u> |

The Jewish Lads' & Girls' Brigade

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16. Creditors: amounts falling due within one year

| | 2013 Total £ | 2012 Total £ |
|----------------------------|--------------------|--------------------|
| Accruals & deferred income | 16,478 | 8,035 |
| Sundry creditors | 67,712 | 62,399 |
| | <u>84,190</u> | <u>70,434</u> |

17. 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 2012 £ | Incoming Resources £ | Resources Expended £ | Balance at 2013 £ |
|------------------------------------|-------------------------|----------------------------|----------------------------|-------------------------|
| Cabinet Office | - | 172,641 | 172,641 | - |
| Hobson | 6,210 | - | 6,210 | - |
| The Jewish Youth Fund | - | 10,000 | 10,000 | - |
| Legacy - The late Mr Fred Wolfing | 9,055 | - | - | 9,055 |
| Maurice Wohl Charitable Foundation | - | 35,000 | - | 35,000 |
| Pears Foundation | 14,500 | 63,793 | 72,293 | 6,000 |
| UJIA | - | 7,500 | 7,500 | - |
| | <u>29,765</u> | <u>288,934</u> | <u>268,644</u> | <u>50,055</u> |

The fund created from the Legacy of the late Mr Fred Wolfing 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 restricted fund from the Wohl Foundation is to fund JLGB's Strategy for Jewish Youth Volunteering.

18. Financial Commitments

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

| 2012 (£) | 2011 (£) |
|--------------|--------------|
| <u>7,100</u> | <u>7,100</u> |

The above relate to leasehold land and buildings.

19. Related Party Transactions

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

- There are common trustees (Messrs L. Lane, D. Lush & 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. This rent is not at full market value.

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 Lads' & Girls' Brigade

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