



Jewish Lads' & Girls' Brigade

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

# Report and Financial Statements

Year Ended 31 March 2015

Charity Number: 286950

Company Number: 1713997

# Jewish Lads' & Girls' Brigade

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## Annual report and financial statements for the year ended 31 March 2015

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# Jewish Lads' & Girls' Brigade

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## Report of the Trustees (JLGB Council) for the year ended 31 March 2015

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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 2015.

### Reference and Administrative Details

<b>Charity Number:</b>	286950
<b>Company Number:</b>	1713997
<b>Registered Office:</b>	Jewish Lads' & Girls' Brigade (JLGB) Camperdown 3 Beechcroft Road South Woodford London E18 1LA
<b>Independent Auditors:</b>	Gerald Edelman, Chartered Accountants 73 Cornhill London EC3V 3QQ
<b>Bankers:</b>	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
<b>Solicitors:</b>	Penningtons Manches LLP 125 Wood Street London EC2V 7AW

# Jewish Lads' & Girls' Brigade

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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:

<b>President:</b>	The Lord Levy
<b>Chairman:</b>	N H Terret, JP
<b>Commandant:</b>	Mrs J Attfield (retired 1 <sup>st</sup> September 2015)
<b>Honorary Officers:</b>	Mrs J Attfield (appointed 1 <sup>st</sup> September 2015) 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 The Lord Swaythling
<b>Elected Members</b>	R E Cirsch H Freeman H Kemp L Lane H M Livingston, CA D Lush R G Marshall B C Shine, FCMA A Simberg N H Terret, JP Mrs E J Terret, BA (appointed 17 <sup>th</sup> March 2015) S J Weisser
<b>Nominated Members</b>	M Gladstone M J Livingston Mrs J Rams (appointed 16 <sup>th</sup> September 2015) A S Shelley, FCCA L E Sidney Mrs E J Terret, BA (retired 17 <sup>th</sup> March 2015)
<b>Honorary Treasurer</b>	B C Shine, FCMA

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**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, social action, 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 11<sup>th</sup> 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 7 July 2015 Messrs H Livingston, B Shine and N Terret retired and all offered themselves for re-election. It was agreed unanimously that they be re-elected as Elected Members of the Council.

The Members of Council are Directors of the Limited Company.

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

In the year of review the Council set up a committee to look at the future structure of its core weekly activities, events and camps. This new structure was approved by Council and will be implemented on 1<sup>st</sup> January 2016. Following the successful implementation in January, a full governance structure review and the updating of Articles will take place accordingly.

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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.

## 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. In the year in review a Risk Committee was established which includes trustees, professional staff and external experts.

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, R Marshall, 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), the Sport and Recreation Alliance, the Youth United Network and is affiliated to many youth and welfare agencies in the localities in which it works.

## Achievements and Performance

During the year under review there were approximately 3,500 young people between 8 and 25 years of age in membership or associated with the organisation. The weekly groups of the JLGB work with young people across

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Greater London and in Birmingham, Brighton, Leeds, Liverpool, Greater Manchester, Newcastle, 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 **evolve** project encourages young people to engage in volunteering and social action within their local 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. Through The Challenge Network and the NCS Trust JLGB delivers a faith-sensitive provision for the National Citizen Service (NCS).

## Programming

Our programming system for 8 to 11 years olds at weekly groups is called the 'Bright Spark Award' and for 11 to 18 year olds the 'Enterprise Award'. These awards continue to be used nationwide via our online administration system which measures young people's positive activity and community involvement through six developmental zones, each of which are endorsed by a major UK Jewish charity. During the year, over 380 individual Bright Spark Awards were issued and over 4,600 individual hours of positive activity was achieved through the Enterprise Award.

## Duke of Edinburgh's Award

JLGB was awarded funding by the Pears Foundation for a further three year continuation of its Duke of Edinburgh's Award activities following on from a three year expansion project. Over 50% of Year 9 pupils in mainstream Jewish schools now take part in the DofE through JLGB with a total of over 900 young people taking part in the award each and every year. Following the success of our Inter-faith NCS provision we have been approached by several organisations as they believe that the unique specialisms that JLGB has developed for faith and culturally sensitive youth activities have the potential to be replicated for other faiths, especially the Muslim community, such as turning Kosher DofE into Halal DofE. Over the next year JLGB plans to run the first pilot projects of this provision including joint inter-faith expeditions.

## Youth Leadership Training

Through funding from the Jewish Youth Fund and Children's Aid Committee, JLGB has been able to expand its accredited leadership, skills development and life-long learning programmes throughout the Jewish community. Following the strategic plan 'Aiming High for Jewish Youth' this provision has been warmly received by various youth groups and organisations providing more young people with high quality, flexible credit-based qualifications that significantly enhance their employment, college and university opportunities. This strategic plan can be downloaded from [www.jlgb.org/aiminghigh](http://www.jlgb.org/aiminghigh).

## evolve – Young Volunteering Initiative

Launched by Chief Rabbi Ephraim Mirvis in January 2014 JLGB was delighted to launch **evolve** – young volunteering initiative. Funded by the Maurice Wohl Charitable Foundation and led by JLGB **evolve** was hailed as an innovative system for creating online volunteering profiles which can be matched to age appropriate and faith sensitive volunteering opportunities and national achievement awards and qualifications. Over 2,000 Jewish young people sign up for national volunteering awards each year but 65% struggle to find faith sensitive volunteering placements that meet Jewish cultural or religious needs. For the first time, **evolve** brings together all key stakeholders from across the community to ensure that social action becomes more accessible and more rewarding for young Jewish people than ever before.

## Fundraising

The JLGB employs a grants officer. The performance and results of his activities are 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.

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## 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, Church Lads' and Church Girls' Brigade, the Scouts and Girl Guiding and is now a member of the Youth United Network. In the summer of 2012 JLGB, as lead partner, delivered a targeted National Citizen Service (NCS) programme for which it won two Charity Awards from the Civil Society and Children & Youth People Now. JLGB's unique NCS model focuses on removing barriers to participation of young people with faith and cultural identities and creates a trusted environment for inter-faith youth collaboration through social action. Due to the success of this project, and the need for such specialist provision, the JLGB again delivered an inter-faith, targeted NCS programme for the summer of 2015 working with The Challenge Network and the NCS Trust.

## Special Needs

Young people with special needs are encouraged to take part in all JLGB activities, and JLGB has 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 with our partners at Langdon College and Kisharon.

## 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. Thanks to the grant from the Youth United Foundation, a targeted Adult Volunteers Campaign is being developed, which we hope will enable us to open up new groups in new and emerging Jewish communities across the UK.

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## 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, Pears Foundation, the Maurice Wohl Charitable Foundation, the Children's Aid Committee, UJIA, Jewish Youth Fund, Youth United Foundation and the Old Comrades' Association 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 income for the year amounted to £143,569 (2014: £29,202 net expenditure). Of the net income a surplus of £144,819 related to unrestricted funds with a reduction of £1,250 relating to restricted funds.

Income in the year totalled £1,152,135 (2014: £914,637) an increase of £237,497 or 26%, primarily due to increased grants. Of this voluntary income totalled £759,221 (2014: £527,128) which included grants of £640,168 (2014: £347,757) and other fundraising receipts of £26,553 (2014: £71,413). The other main income source was from members contributions £392,557 (2014: £387,347).

Expenditure in the year totalled £1,008,566 (2014: £943,839) an increase of £64,727 or 7%, primarily in relation to the expansion of activities and associated staff costs. Direct charitable expenditure amounted to £843,010 (2014: £787,259). Support costs amounted to £99,268 an increase of £1,695. Fundraising costs increased by £2,081 to £44,847.

### 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 majority of JLGB's monthly running costs are funded through restricted funds and the balance of the unrestricted funds kept at a level to continue operations for at least 3 months. 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 further funding to expand and enhance its programme of activities, so we can reach more young Jewish people and provide access to specialist activities that are not always easily accessible or affordable.

Key areas of expansion include:

- Expansion, growth and regeneration of local weekly activities across the entire Jewish community.
- Greater provision of Duke of Edinburgh's Award expedition training, particularly in the North of England, ultra-orthodox communities and for those with additional individual needs
- Increased capacity of high-quality volunteering opportunities available to young people through **evolve** – JLGB's young volunteering initiative.
- 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: 21/12/2015

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## Trustees' responsibility in relation to the financial statements

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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

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We have audited the financial statements of Jewish Lads' and Girls' Brigade for the year ended 31 March 2015 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 of 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 2015 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**

73 Cornhill  
London  
EC3V 3QQ

DATED: 21/12/15

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## Statement of Financial Activities for the year ended 31 March 2015 (Including Income and Expenditure Account)

	Note	2015 Unrestricted Funds £	2015 Restricted Funds £	2015 Total Funds £	2014 Total Funds £
<b>Voluntary Income</b>					
Fundraising and contributions		26,553	-	26,553	71,413
Patrons		92,500	-	92,500	107,458
Grants	3	102,200	537,968	640,168	347,757
Legacies	3	-	-	-	500
		<u>221,253</u>	<u>537,968</u>	<u>759,221</u>	<u>527,128</u>
<b>Members contributions</b>					
Summer and weekend camps	7	159,824	-	159,824	151,022
Training and activities		132,470	-	132,470	130,156
Secondment		4,806	-	4,806	-
Uniforms		4,934	-	4,934	4,307
Members subscriptions		9,077	-	9,077	7,287
Tours & Exchanges		81,446	-	81,446	94,575
		<u>392,557</u>	<u>-</u>	<u>392,557</u>	<u>387,347</u>
<b>Other income</b>					
Interest received	5	357	-	357	162
<b>Total incoming resources</b>		<u>614,167</u>	<u>537,968</u>	<u>1,152,135</u>	<u>914,637</u>
<b>Resources Expended</b>					
<b>Cost of Generating Funds</b>					
Fundraising costs of grants and donations		11,553	-	11,553	15,881
Publicity and consultancy		183	-	183	1,184
Salaries and pension contributions	10	28,997	4,114	33,111	25,701
		<u>40,733</u>	<u>4,114</u>	<u>44,847</u>	<u>42,766</u>
<b>Direct charitable expenditure</b>					
Summer and weekend camps expenses	8	153,092	-	153,092	149,560
Hire of local group premises		3,786	11,571	15,357	15,686
Uniforms		13,062	-	13,062	18,856
Salaries and pension contributions	10	31,336	268,842	300,178	255,207
Printing, postage, stationery and telephone		21,292	5,270	26,562	23,477
Training and activities		10,301	223,015	233,316	216,132
Tours & Exchanges		85,969	-	85,969	89,190
Subsidies to Members	6	11,711	-	11,711	11,933
Development & Recruitment		3,763	-	3,763	7,218
		<u>334,312</u>	<u>508,698</u>	<u>843,010</u>	<u>787,259</u>
<b>Support Costs</b>					
Salaries and pension contributions	10	29,450	10,800	40,250	36,419
Headquarters administration	9	23,448	11,835	35,283	38,527
Motor running expenses		3,949	-	3,949	2,471
Depreciation		3,841	-	3,841	6,297
Insurance of activities		15,945	-	15,945	13,860
		<u>76,633</u>	<u>22,635</u>	<u>99,268</u>	<u>97,574</u>
<b>Governance Costs</b>					
Salaries and pension contributions	10	13,064	3,771	16,835	13,428
Audit Fees		2,950	-	2,950	1,610
Other governance costs		1,656	-	1,656	1,202
		<u>17,670</u>	<u>3,771</u>	<u>21,441</u>	<u>16,240</u>
<b>Total resources expended</b>		<u>469,348</u>	<u>539,218</u>	<u>1,008,566</u>	<u>943,839</u>
Net income/(expenditure) for the year		144,819	(1,250)	143,569	(29,202)
<i>Reconciliation of funds</i>					
Total funds brought forward		64,450	122,805	187,255	216,457
<b>Total funds carried forward</b>		<u>209,269</u>	<u>121,555</u>	<u>330,824</u>	<u>187,255</u>

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

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## Balance Sheet at 31 March 2015

	Note	2015		2014	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		807		4,648
<b>Current assets</b>					
Debtors and prepayments	14	33,349		136,958	
Cash and bank balances	15	380,778		93,430	
		<u>414,127</u>		<u>230,388</u>	
<b>Creditors – amounts falling due within one year</b>					
Creditors and accruals	16	<u>(84,110)</u>		<u>(47,781)</u>	
<b>Net current assets</b>			330,017		182,607
<b>Total assets less current liabilities</b>	13		<u>330,824</u>		<u>187,255</u>
<i>The funds of the charity</i>					
Restricted income funds	17		<u>121,555</u>		<u>122,805</u>
Unrestricted income funds:					
General		<u>209,269</u>		<u>64,450</u>	
Total unrestricted funds			209,269		64,450
<b>Total charity funds</b>			<u>330,824</u>		<u>187,255</u>

Approved by the Trustees on 21<sup>st</sup> July 2015 and signed on their behalf by:



B C Shine, FCMA  
Trustee and Honorary Treasurer  
Company Registration No. 1713997

# 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 2015

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### 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.

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**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.

# Jewish Lads' & Girls' Brigade

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## 3. Grants Receivable

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

	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
Camperdown House Trust	85,000	-	85,000	65,000
Children's Aid Committee	-	3,750	3,750	6,250
ECVYS	-	750	750	-
Jack Petchey Foundation	7,200	-	7,200	7,200
The Jewish Youth Fund	-	22,500	22,500	8,000
Maurice Wohl Charitable Foundation	-	100,000	100,000	95,000
Oxford & St Georges	-	-	-	10,274
Pears Foundation	-	100,000	100,000	110,000
The Samuel Sebba Charitable Trust	-	25,000	25,000	12,500
Shoresh	10,000	-	10,000	10,000
The Sobell Foundation	-	20,000	20,000	-
UJIA	-	19,333	19,333	14,100
The Wolfson Foundation	-	-	-	9,433
Youth United Foundation	-	246,635	246,635	-
	<u>102,200</u>	<u>537,968</u>	<u>640,168</u>	<u>347,757</u>
<b>Legacies</b>				
The late Mr Tony Benton	-	-	-	500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>500</u>

## 4. Financial activities of the charity

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

	2015 £'000s	2014 £'000s
Gross incoming resources	1,152	915
Total expenditure on charitable activities	(843)	(787)
Fundraising costs of grants and donations	(45)	(43)
Support costs	(99)	(98)
Governance costs	(24)	(16)
Net incoming resources	<u>141</u>	<u>(29)</u>
Total funds brought forward	<u>187</u>	<u>216</u>
Total funds carried forward	<u>328</u>	<u>187</u>

## 5. Interest received

This is derived from interest bearing deposit accounts.

# Jewish Lads' & Girls' Brigade

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## 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

	2015	2014
	£	£
National Summer Camp	103,159	95,719
Other camps	48,874	47,033
	<u>152,033</u>	<u>142,752</u>
Subsidies	7,791	8,270
	<u>159,824</u>	<u>151,022</u>

## 8. Camping expenses

	2015	2014
	£	£
National Summer Camp	95,551	89,680
Other camps	57,541	59,880
	<u>153,092</u>	<u>149,560</u>

## 9. Headquarters administration

	Unrestricted	Restricted	2015	2014
	Funds	Funds	Total Funds	Total Funds
	£	£	£	£
Rent, rates and services	3,788	11,835	15,623	16,105
Bank & card charges	2,621	-	2,621	2,664
Disclosure checks	336	-	336	-
Repairs and decoration	429	-	429	2,025
General expenses	2,314	-	2,314	2,068
Annual subscriptions and affiliations	1,714	-	1,714	2,841
Travelling	1,106	-	1,106	1,208
Computer software and support	8,154	-	8,154	5,623
Meetings	1,681	-	1,681	111
Training Courses	27	-	27	2,366
Payroll Expenses	1,278	-	1,278	3,516
	<u>23,448</u>	<u>11,835</u>	<u>35,283</u>	<u>38,527</u>

# Jewish Lads' & Girls' Brigade

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## 10. Analysis of staff costs

	Unrestricted Funds £	Restricted Funds £	2015 Total Funds £	2014 Total Funds £
Wages and salaries	54,566	287,527	342,093	290,511
Social security costs	43,949	-	43,949	35,990
Pension and insurance costs	4,332	-	4,332	4,254
	<u>102,847</u>	<u>287,527</u>	<u>390,374</u>	<u>330,755</u>
Generating funds	28,997	4,114	33,111	25,701
Direct charitable expenditure	31,336	268,842	300,178	255,207
Support costs	29,450	10,800	40,250	36,419
Governance costs	13,064	3,771	16,835	13,428
	<u>102,847</u>	<u>287,527</u>	<u>390,374</u>	<u>330,755</u>

One Council member (trustee) received reimbursement of travel costs totalling £186 (2014:£175), no other council members received any remuneration or reimbursement of expenses in the year.

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

	2015 Number	2014 Number
Full time - training and activities	8	8
Part time - training and activities	4	3
Full time – management and administration	5	4
Part time - management and administration	2	2
	<u>19</u>	<u>17</u>

## 11. Staff benefits

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2014: 1).

The number of employees whose total remuneration for the year fell within £60,000 - £70,000 was: 1 (2014: Nil).

	2015 £	2014 £
Contributions payable by the company for the year	3,060	3,055

# Jewish Lads' & Girls' Brigade

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## 12. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

	<b>Motor Vehicles</b>	<b>Office Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cost 1.4.2014	20,714	40,754	61,468
Additions	-	-	-
Cost 31.3.2015	<u>20,714</u>	<u>40,754</u>	<u>61,468</u>
Depreciation as at 1.4.2014	17,679	39,140	56,819
Depreciation charged for the year	3,035	807	3,842
Depreciation as at 31.3.2015	<u>20,714</u>	<u>39,947</u>	<u>60,661</u>
Written down value as at 31.3.2015	<u>-</u>	<u>807</u>	<u>807</u>
Written down value as at 31.3.2014	<u>3,035</u>	<u>1,614</u>	<u>4,648</u>

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

## 13. Net assets between funds

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Fixed Assets	807	-	807
Current Assets	292,572	121,555	414,127
Current Liabilities	(84,110)	-	(84,110)
Net Assets	<u>209,269</u>	<u>121,555</u>	<u>330,824</u>

## 14. Debtors

	<b>2015 Total</b>	<b>2014 Total</b>
	<b>£</b>	<b>£</b>
Sundry debtors	12,412	107,532
Prepayments	20,937	29,426
	<u>33,349</u>	<u>136,958</u>

## 15. Cash and bank balances

	<b>2015 Total</b>	<b>2014 Total</b>
	<b>£</b>	<b>£</b>
Current and deposit accounts	377,182	90,115
Business reserve account	2,865	2,356
Petty cash	731	959
	<u>380,778</u>	<u>93,430</u>

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## 16. Creditors: amounts falling due within one year

	2015	2014
	Total	Total
	£	£
Accruals & deferred income	7,505	8,189
Sundry creditors	76,605	39,592
	<u>84,110</u>	<u>47,781</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 1/4/2014	Incoming Resources	Resources Expended	Balance at 31/3/2015
	£	£	£	£
Children's Aid Committee	1,250	3,750	5,000	-
ECVYS	-	750	750	-
The Jewish Youth Fund	-	22,500	22,500	-
Legacy - The late Mr Fred Wolffing	9,055	-	-	9,055
Maurice Wohl Charitable Foundation	50,000	100,000	100,000	50,000
Pears Foundation	50,000	100,000	100,000	50,000
The Samuel Sebba Charitable Trust	12,500	25,000	25,000	12,500
The Sobell Foundation	-	20,000	20,000	-
UJIA	-	19,333	19,333	-
Youth United Foundation	-	246,635	246,635	-
The Wolfson Foundation	-	-	-	-
	<u>122,805</u>	<u>537,968</u>	<u>539,218</u>	<u>121,555</u>

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 funds from the Maurice Wohl Charitable Foundation and Samuel Sebba Charitable Trust are to fund JLGB's **evolve** - young volunteering initiative.

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 UJIA is to support Jewish identity and heritage activities.

The restricted fund from the Youth United Foundation is to support JLGB weekly groups, activities and camps.

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## 18. Financial Commitments

The Company had annual financial commitments expiring in 3 years:

2015	2014
£	£
7,100	7,100

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);
- Grants of £85,000 (2014: £65,000) were received from Camperdown House;
- A rent of £7,100 (2014: £7,100) was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 12<sup>th</sup> January 2015. 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”.



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