



Jewish Lads' & Girls' Brigade

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

Report and Financial Statements

Year Ended 31 March 2016

Charity Number: 286950

Company Number: 1713997

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 2016

Contents

Report of the Board of Trustees for the year ended 31 March 2016	3
Reference and Administrative Details	3
Directors and Trustees	4
Objectives and Activities	5
Achievements and Performance	6
Financial Review	8
Structure, Governance and Management	9
Plans for Future Periods	10
Public Benefit	11
Auditors	11
Trustees' responsibilities in relation to the financial statements	12
Independent Auditors' Report to the Trustees of the Jewish Lads' & Girls' Brigade	13
Statement of Financial Activities for the year ended 31 March 2016 (Including Income and Expenditure Account) ...	15
Balance Sheet at 31 March 2016	16
Statement of Cash Flows for the year ended 31 March 2016	17
Notes forming part of the financial statements for the year ended 31 March 2016	18

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016

Reference and Administrative Details

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

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

Directors and Trustees

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

Trustees:	Mrs J Attfield R E Cirsch J A Cooper, FCA J A Fox, JP H Freeman M Gladstone B M Hieger C Kay MBE H Kemp Lady Lazarus L Lane Rabbi Dr A Levy, PhD, FJC The Lord Levy (retired as trustee only 16 th August 2016*) H M Livingston, CA M J Livingston D Lush R G Marshall Mrs J Rams A S Shelley, FCCA B C Shine, FCMA L E Sidney A Simberg Mrs M Simberg The Lord Swaythling N H Terret, JP Mrs E J Terret, BA S J Weisser
------------------	---

President:	The Lord Levy
Chairman:	N H Terret, JP
Honorary Treasurer	B C Shine, FCMA
Chief Executive: (Company Secretary)	N S Martin, OBE BSc (Hons) MA

* As part of our governance restructure The Lord Levy retired as a trustee but proudly continues as our President.

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

The Board of 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 2016.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Ireland (FRS102) (Effective 1 January 2015).

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, interfaith 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.

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

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 interfaith 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.

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, 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).

Core Activities

JLGB was grateful to the Youth United Foundation who awarded a grant to help increase the membership of weekly JLGB groups. Over the course of the grant period JLGB saw over 500 new young people join JLGB local weekly groups across England, Scotland and Wales. JLGB's 'Do Your Bit' campaign saw a fresh intake of 45 new adult volunteers helping out at local groups.

JLGB weekly programmes focus on 6 key areas – Learning & Creativity Skills, supported by the Board of Deputies of British Jews; Active & Healthy Living, supported by the CST; Citizenship & Community Involvement, supported by Jewish Care; Social & Emotional Well-being, supported by Norwood; Leadership Development, supported by the Jewish Leadership Council; and Jewish Identity & Peoplehood, supported by UJIA.

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 1,000 individual Bright Spark Awards were issued and over 4,500 individual hours of positive activity was achieved through the Enterprise Award.

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

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 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 Board thanks all the volunteers for their outstanding contribution. Thanks to the grant from the Youth United Foundation JLGB’s ‘Do Your Bit’ Campaign (www.jlgb.org/doyourbit) was launched, encouraging new adult volunteers to help out at local groups across the country and enabling us to open up new groups in new and emerging Jewish communities across the UK.

Duke of Edinburgh’s Award

JLGB was awarded funding by the Pears Foundation for its Duke of Edinburgh’s Award (DofE) 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 Interfaith 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, subject to funding, JLGB plans to run the first pilot projects of this provision including joint interfaith expeditions.

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. 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.

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.

Evolve gives young people the opportunity to achieve various age-progressive volunteering awards, including the vInspired Award and Duke of Edinburgh’s Award. During the year management of the Yoni Jesner Award was moved from the JVN to JLGB and is now fully integrated into **evolve**. **Evolve** now has over 915 charities with online profiles with opportunities, as well as working with 55 schools. Over 64,371 hours of volunteering and social action has been recorded through **evolve**.

Accredited Youth Leadership Training

As part of **evolve**, and through funding from the Jewish Youth Fund, JLGB has been able to continue expanding its accredited leadership, skills development and life-long learning programmes throughout the Jewish community. 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.

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

Interfaith and National Citizen Service (NCS)

The JLGB has also established links with other faith agencies as part of a developing programme of interfaith 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 interfaith youth collaboration through social action. Due to the success of this project, and the need for such specialist provision, the JLGB again delivered an interfaith, targeted NCS programme for the summer of 2015 and 2016 working with The Challenge Network and the NCS Trust.

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.

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 expenditure for the year amounted to £78,353 (2015: £143,569 net income). The whole of the net expenditure for the year related to unrestricted funds.

Income in the year totalled £1,204,418 (2015: £1,152,135) an increase of £52,283 or 4.5%, primarily due to increased grants. Of this voluntary income totalled £812,867 (2015: £759,221) which included grants of £679,152 (2015: £640,168) and other fundraising receipts of £36,315 (2015: £26,553). The other main income source was from members contributions £391,195 (2015: £392,557).

Expenditure in the year totalled £1,282,771 (2015: £1,008,566) an increase of £274,205 or 27%, primarily in relation to the expansion of activities and associated staff costs. Direct charitable expenditure amounted to £1,237,694 (2015: £963,719). Included in charitable expenditure are support costs totalling £121,606, an increase of £897. Cost of raising funds increased by £236 to £45,077.

Fixed assets

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

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

Reserves Policy

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 which equates to a sum of £171,282. The Board believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs. The balance of unrestricted reserves at the year end was £130,916. The charity holds reserves of £121,555 which are restricted by nature for the purposes set out in Note 17 to the financial statements.

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 Board of Trustees (the Board) 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 Board 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 Board.

At the AGM of 20 September 2016 Messrs H Freeman, R Marshall 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 Board.

The Trustees 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 Board set up a committee to look at updating its governing documents and Trustee Board structure. The principal changes were agreed by the board as well as at the subsequent AGM. The committee are continuing work to implement the changes, including preparation for the necessary legal documents and steps.

Appointment of Trustees

As set out in the Memorandum and Articles of Association the Board may at any time appoint any person as an elected member of the Board either to fill a casual vacancy or by way of addition to the Board 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 Board appointed under Articles 36, 47 and 49. Any person so appointed shall retain his or her office only until the next Annual General Meeting but he or she shall then be eligible for re-election.

Trustee Induction and Training

New Trustees are briefed by the Chief Executive on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Board 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.

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

Organisation

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. A Risk Committee was established which includes trustees, professional staff and external experts, who are working alongside volunteers and professional staff, and have identified key risks to be regularly reviewed and appropriate measures to mitigate these.

A key element in the management by the Board 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 Board. Led by the JLGB Treasurer, assisted by the JLGB Director of Operations, 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 (Director of Operations).

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), Ambition (merged with 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.

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 interfaith 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

Jewish Lads' & Girls' Brigade

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

Report of the Board of Trustees for the year ended 31 March 2016 (cont.)

Public Benefit

The Board 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

The auditors, Gerald Edelman, are deemed to be re-appointed under section 487 (2) of the Companies Act 2006.

Statement of disclosure to the auditors

Each of the Trustees has confirmed that there is no relevant audit information of which the charity's auditors are unaware, they have further confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report is prepared in accordance with the small company regime under section 419(2) of the Companies Act 2006.

By order of the Board of Trustees



N S Martin

Chief Executive

(Company Secretary)

DATED: 22 December 2016

Jewish Lads' & Girls' Brigade

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

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements that give a true and fair view of the charitable company's state of affairs 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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 trustees 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.

Jewish Lads' & Girls' Brigade

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

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

We have audited the financial statements of Jewish Lads' and Girls' Brigade for the year ended 31 March 2016 set out on pages 15-26. 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), including Financial Reporting Standard 102.

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 Jewish Lads' & Girls Brigade for the purposes of company law) are responsible for the preparation of the Trustees' Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the 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 accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. 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 2016 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.

Jewish Lads' & Girls' Brigade

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the 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.

Other matter

Your attention is drawn to the fact that the charity has prepared its financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



S Coleman ACA
(Senior Statutory Auditor)

for and on behalf of

Gerald Edelman
Chartered Accountants
Statutory Auditor

73 Cornhill
London
EC3V 3QQ

DATED: 22/12/2016

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 2016 (Including Income and Expenditure Account)

	Note	2016 Unrestricted Funds £	2016 Restricted Funds £	2016 Total Funds £	2015 Total Funds £
Donations and legacies					
Fundraising and contributions		36,315	-	36,315	26,553
Patrons		97,400	-	97,400	92,500
Grants	3	81,510	597,642	679,152	640,168
		<u>215,225</u>	<u>597,642</u>	<u>812,867</u>	<u>759,221</u>
Income from charitable activities					
Summer, winter and weekend camps	7	149,371	-	149,371	159,824
Training and activities		133,208	-	133,208	132,470
Secondment		13,077	-	13,077	4,806
Uniforms		4,603	-	4,603	4,934
Members subscriptions		9,947	-	9,947	9,077
Tours & Exchanges		80,989	-	80,989	81,446
		<u>391,195</u>	<u>-</u>	<u>391,195</u>	<u>392,557</u>
Income from Investments					
Interest received	5	356	-	356	357
Total income		<u>606,776</u>	<u>597,642</u>	<u>1,204,418</u>	<u>1,152,135</u>
Expenditure on raising funds					
Fundraising costs of donations and legacies		11,392	-	11,392	11,553
Publicity and consultancy		-	-	-	183
Salaries and pension contributions	10	33,685	-	33,685	33,111
		<u>45,077</u>	<u>-</u>	<u>45,077</u>	<u>44,847</u>
Expenditure on charitable activities					
Summer, winter and weekend camp expenses	8	191,795	-	191,795	153,092
Hire of local group premises		3,215	15,429	18,644	15,357
Uniforms		7,850	-	7,850	13,062
Salaries and pension contributions	10	185,082	220,802	405,884	300,178
Printing, postage, stationery and telephone		17,444	7,026	24,470	26,562
Activities & training for young people		15,188	314,035	329,223	233,316
Tours & exchanges		90,727	-	90,727	85,969
Subsidies to members		12,010	-	12,010	11,711
Promotion and development of youth provision		10,914	24,571	35,485	3,763
Support costs (including governance costs)	9	105,827	15,779	121,606	120,709
		<u>640,052</u>	<u>597,642</u>	<u>1,237,694</u>	<u>963,719</u>
Total expenditure		<u>685,129</u>	<u>597,642</u>	<u>1,282,771</u>	<u>1,008,566</u>
Net (expenditure)/income and net movement in funds for the year		(78,353)	-	(78,353)	143,569
Reconciliation of funds					
Total funds brought forward		209,269	121,555	330,824	187,255
Total funds carried forward		<u>130,916</u>	<u>121,555</u>	<u>252,471</u>	<u>330,824</u>

All income and expenditure derive from continuing activities.

Jewish Lads' & Girls' Brigade

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

Balance Sheet at 31 March 2016

		2016		2015	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		2,620		807
Current assets					
Debtors and prepayments	14	46,169		33,349	
Cash and bank balances	15	318,473		380,778	
		<u>364,642</u>		<u>414,127</u>	
Creditors – amounts falling due within one year					
Creditors and accruals	16	<u>(114,791)</u>		<u>(84,110)</u>	
Net current assets			249,851		330,017
Total assets less current liabilities			<u>252,471</u>		<u>330,824</u>
<i>The funds of the charity</i>					
Restricted income fund	17		121,555		121,555
Unrestricted income funds:					
<i>General</i>		<u>130,916</u>		<u>209,269</u>	
Total unrestricted funds			130,916		209,269
Total charity funds			<u>252,471</u>		<u>330,824</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2016 and signed on its 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)

Statement of Cash Flows for the year ended 31 March 2016

	Note	2016		2015	
		£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	20		(59,168)		286,991
Investing activities					
Purchase of tangible fixed assets		(3,493)		-	
Interest received		356		357	
Net cash generated from/(used in) investing activities			(3,137)		357
Net decrease in cash and cash equivalents			(62,305)		287,348
Cash and cash equivalents at beginning of year			380,778		93,430
Cash and cash equivalents at end of year			<u>318,473</u>		<u>330,778</u>
Relating to:					
Bank balances and short term deposits			<u>318,473</u>		<u>380,778</u>

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 2016

1. Accounting policies

a) Basis of preparation

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charitable company is a Public Benefit Entity as defined by FRS 102.

The accounts have departed from the charities (Accounts and Reports) regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the statement of Recommended Practice for charities applying FRS 102 rather than the version which is referred to in the regulations which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of the JLGB prepared in accordance with FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for both the current and previous years are not affected by the transition to FRS102.

b) Income

Income is recognised when the charitable company is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations and legacies, including those 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.

Jewish Lads' & Girls' Brigade

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

d) Expenditure

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, e.g. 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.

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) Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

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.

Jewish Lads' & Girls' Brigade

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

l) Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

m) Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method. Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

2. Legal status of the charity

JLGB is a private company limited by guarantee incorporated in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered office is Camperdown, 3 Beechcroft Road, South Woodford, London, E18 1LA.

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	2016 Total Funds	2015 Total Funds
	£	£	£	£
Camperdown House Trust	60,000	-	60,000	85,000
Children's Aid Committee	-	-	-	3,750
The Childwick Trust	10,000	-	10,000	-
ECVYS	-	500	500	750
Jack Petchey Foundation	9,560	-	9,560	7,200
The Jewish Youth Fund	-	15,000	15,000	22,500
Maurice Wohl Charitable Foundation	-	100,000	100,000	100,000
The NCS Trust	-	6,771	6,771	-
NCVYS	1,950	-	1,950	-
Pears Foundation	-	100,000	100,000	100,000
The Challenge Network	-	151,447	151,447	-
The Sam & Bella Sebba Charitable Trust	-	25,000	25,000	25,000
Shoresh	-	-	-	10,000
The Sobell Foundation	-	20,000	20,000	20,000
UJIA	-	14,500	14,500	19,333
Youth United Foundation	-	164,424	164,424	246,635
	<u>81,510</u>	<u>597,642</u>	<u>679,152</u>	<u>640,168</u>
For the year ended 31 March 2015	<u>102,200</u>	<u>537,968</u>	<u>640,168</u>	

4. Financial activities of the charity

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

	2016 £'000s	2015 £'000s
Total income	1,204	1,152
Total expenditure	(1,282)	(1,008)
Net (expenditure)/income and net movement in funds for the year	(78)	144
Total funds brought forward	331	187
Total funds carried forward	<u>253</u>	<u>331</u>

5. Interest received

This is derived from interest bearing deposit accounts.

Jewish Lads' & Girls' Brigade

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

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. Summer & weekend camps income

	2016	2015
	£	£
National Summer Camp	88,766	103,159
Other camps	53,504	48,874
	<u>142,270</u>	<u>152,033</u>
Subsidies	7,101	7,791
	<u>149,371</u>	<u>159,824</u>

The income from summer & weekend camps was all unrestricted in both the current and prior year.

8. Summer, Winter & weekend camps expenditure

	2016	2015
	£	£
National Summer Camp	126,331	95,551
Other camps	65,464	57,541
	<u>191,795</u>	<u>153,092</u>

The income from summer & weekend camps was all unrestricted in both the current and prior year.

9. Support Costs and Governance Costs

		Unrestricted	Restricted	2016	2015
	Note	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
<u>Support Costs</u>					
Salaries and pension contributions	10	43,408	-	43,408	40,250
Headquarters administration		22,024	15,779	37,803	35,283
Motor running expenses		2,120	-	2,120	3,949
Depreciation		1,680	-	1,680	3,841
Insurance of activities		15,902	-	15,902	15,945
<u>Governance Costs</u>					
Salaries and pension contributions	10	17,012	-	17,012	16,835
Audit Fees		1,500	-	1,500	2,950
Other governance costs		2,181	-	2,181	1,656
		<u>105,827</u>	<u>15,779</u>	<u>121,606</u>	<u>120,709</u>
For the year ended 31 March 2015		<u>94,303</u>	<u>26,406</u>	<u>120,709</u>	

Jewish Lads' & Girls' Brigade

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

10. Analysis of staff costs

	Unrestricted Funds	Restricted Funds	2016 Total Funds	2015 Total Funds
	£	£	£	£
Wages and salaries	219,591	220,802	440,393	342,093
Social security costs	55,158	-	55,158	43,949
Pension and insurance costs	4,438	-	4,438	4,332
	<u>279,187</u>	<u>220,802</u>	<u>499,989</u>	<u>390,374</u>
Generating funds	33,685	-	33,685	33,111
Direct charitable expenditure	185,082	220,802	405,884	300,178
Support costs	43,408	-	43,408	40,250
Governance costs	17,012	-	17,012	16,835
	<u>279,187</u>	<u>220,802</u>	<u>499,989</u>	<u>390,374</u>
For the year ended 31 March 2015	<u>102,847</u>	<u>287,527</u>	<u>390,374</u>	

One trustee received reimbursement of travel costs totalling £200 (2015: £186), no other trustees received any remuneration or reimbursement of expenses in the year.

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

	2016 Number	2015 Number
Core Activities	10	6
Duke of Edinburgh's Award	6	5
evolve - young volunteering initiative	4	4
Other (general, fundraising, administration, management)	7	7
	<u>27</u>	<u>22</u>

11. Staff benefits

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2015: 1).

The number of employees whose total remuneration for the year fell within £60,000 - £70,000 was: 1 (2015: 1).

	2016 £	2015 £
Contributions payable by the company for the year	<u>3,060</u>	<u>3,060</u>

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 1.4.2015	20,714	40,754	61,468
Additions	-	3,493	3,493
Cost 31.3.2016	<u>20,714</u>	<u>44,247</u>	<u>64,961</u>
Depreciation as at 1.4.2015	20,714	39,947	60,661
Depreciation charged for the year		1,680	1,680
Depreciation as at 31.3.2016	<u>20,714</u>	<u>41,627</u>	<u>62,341</u>
Written down value as at 31.3.2016	<u>-</u>	<u>2,620</u>	<u>2,620</u>
Written down value as at 31.3.2015	<u>-</u>	<u>807</u>	<u>807</u>

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

13. Net assets between funds

	Unrestricted Funds	Restricted Funds	2016 Total	2015 Total
	£	£	£	£
Fixed Assets	2,620	-	2,620	807
Current Assets	243,087	121,555	364,642	414,127
Current Liabilities	(114,791)	-	(114,791)	(84,110)
Net Assets	<u>130,916</u>	<u>121,555</u>	<u>252,471</u>	<u>330,824</u>
For the year ended 31 March 2015	<u>209,269</u>	<u>121,555</u>	<u>330,824</u>	

14. Debtors

	2016 Total	2015 Total
	£	£
Sundry debtors	14,491	12,412
Prepayments	31,678	20,937
	<u>46,169</u>	<u>33,349</u>

Jewish Lads' & Girls' Brigade

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

15. Cash and bank balances

	2016 Total £	2015 Total £
Current and deposit accounts	314,946	377,182
Business reserve account	2,865	2,865
Petty cash	662	731
	<u>318,473</u>	<u>380,778</u>

16. Creditors: amounts falling due within one year

	2016 Total £	2015 Total £
Accruals & deferred income	25,054	7,505
Sundry creditors	89,737	76,605
	<u>114,791</u>	<u>84,110</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 1.4.2015 £	Incoming Resources £	Resources Expended £	Balance at 31.3.2016 £
Accredited Youth Leadership Training	-	15,500	15,500	-
Core Activities	-	164,424	164,424	-
Core Activities - Jewish identity and heritage	-	14,500	14,500	-
DofE	50,000	120,000	120,000	50,000
DofE - Special Needs Provision	9,055	-	-	9,055
evolve - young volunteering initiative	62,500	125,000	125,000	62,500
NCS	-	158,218	158,218	-
	<u>121,555</u>	<u>597,642</u>	<u>597,642</u>	<u>121,555</u>

The purpose of these restricted funds is as follows:

Accredited Youth Leadership Training – For the support and provision of youth leadership training, accredited by the London Open College Network, or otherwise, to young people and adults.

Core Activities – For the support and provision of youth activities, including local weekly groups, regional and national events and camps.

DofE – For the support and provision of Duke of Edinburgh's Award activities – primarily of the Expedition section.

evolve – For the support and provision of JLGB's young volunteering initiative.

NCS – For the support and provision of the National Citizen Service.

Jewish Lads' & Girls' Brigade

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

18. Financial Commitments

The Company had annual financial commitments:

	2016	2015
	£	£
Payable within 1 year	10,942	7,100
Payable between 1 and 5 years	43,768	-
	<u>54,710</u>	<u>7,100</u>

The above relate to leasehold land, buildings and telephone systems.

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 £60,000 (2015: £85,000) were received from Camperdown House;
- A rent of £7,100 (2015: £7,100) was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 12th 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' & Girls' Brigade".

Remuneration of key management personal

The remuneration of key management personal is as follows:

	2016	2015
	Total	Total
	£	£
Aggregate compensation	<u>64,740</u>	<u>59,200</u>

20. Cash generated from operations

	2016	2015
	Total	Total
	£	£
(Deficit)/surplus for the year	(78,353)	143,569
<i>Adjustments for:</i>		
Investment income recognised in profit or loss	(356)	(357)
Depreciation and impairment of tangible fixed assets	1,680	3,841
<i>Movements in working capital:</i>		
(Increase)/decrease in debtors	(12,821)	103,609
Increase/(decrease) in creditors	30,682	36,329
Cash (absorbed by)/generated from operations	<u>(59,168)</u>	<u>286,991</u>

Jewish Lads' & Girls' Brigade

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

[BLANK PAGE]



Camperdown, 3 Beechcroft Road, South Woodford, London E18 1LA
Telephone: 020 8989 8990 Fax: 020 8530 3327
Email: getinvolved@jlgb.org Website: www.jlgb.org