



Jewish Lads' & Girls' Brigade

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

Report and Financial Statements

Year Ended 31 March 2017

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 2017

Contents

Report of the Board of Trustees for the year ended 31 March 2017	3
Reference and Administrative Details	3
Directors and Trustees	4
Objectives and Activities	5
Achievements and Performance	6
Financial Review	9
Structure, Governance and Management	10
Plans for Future Periods	11
Public Benefit	12
Auditors	12
Trustees' responsibilities in relation to the financial statements	13
Independent Auditors' Report to the Trustees of the Jewish Lads' & Girls' Brigade	14
Statement of Financial Activities for the year ended 31 March 2017 (Including Income and Expenditure Account) ...	16
Balance Sheet at 31 March 2017	17
Statement of Cash Flows for the year ended 31 March 2017	18
Notes forming part of the financial statements for the year ended 31 March 2017	19

Jewish Lads' & Girls' Brigade

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Report of the Board of Trustees for the year ended 31 March 2017

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 2017 (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:

Jill Attfield (retired 27th June 2017)
Richard Cirsch (retired 27th June 2017)
John Cooper, FCA (retired 27th June 2017)
Ruth Dwight (appointed 27th June 2017)
John Fox, JP (retired 27th June 2017)
Howard Freeman
Michael Gladstone (retired 27th June 2017)
Ruth Green (appointed 31st October 2017)
Barry Hieger (retired 27th June 2017)
Charles Kay MBE (retired 27th June 2017)
Howard Kemp (retired 20th January 2017)
Lewis Lane (retired 27th June 2017)
Lady Lazarus (retired 27th June 2017)
Rabbi Dr Abraham Levy, PhD, FJC (retired 27th June 2017)
The Lord Levy (retired as trustee only 16th August 2016)
Howard Livingston, CA (retired 27th June 2017)
Michael Livingston (retired 27th June 2017)
Dean Lush (retired 27th June 2017)
Richard Marshall
Jordana Price (appointed 31st October 2017)
Joanne Rams
Adam Shelley, FCCA
Barry Shine, FCMA
Lee Sidney (retired 27th June 2017)
Alan Simberg (retired 27th June 2017)
Marion Simberg (retired 27th June 2017)
The Lord Swaythling (retired 27th June 2017)
Symmie Swil (appointed 27th June 2017)
Norman Terret, JP
Edna Terret, BA (retired 27th June 2017)
Jacques Weisser (retired 27th June 2017)

President:	The Lord Levy
Chairman:	Norman Terret, JP
Honorary Treasurer	Barry Shine, FCMA
Chief Executive: (Company Secretary)	Neil Martin, OBE BSc (Hons) MA

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 2017 (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 2017.

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 2017 (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 over 4,000 young people between 8 and 25 years of age in membership or associated with the organisation. JLGB support young people from local Jewish communities across the UK, inspiring and empowering them to maximise their opportunities, make good choices and to understand the importance of giving back to society.

JLGB directly delivers and removes all barriers to remove the disadvantage that young Jewish people can face accessing universal youth provision, local authority services and national achievement awards, as they often do not meet their faith requirements and practise. As such, JLGB provide Kosher and faith sensitive provisions of the Duke of Edinburgh's Award, Yoni Jesner Award, National Citizen Service and vinspired Award in all Jewish schools. Taking part in these programmes is proven to equip young people with transferrable skills that increase their social mobility, forges their Jewish identity and enhances their employment potential.

JLGB believe that it is vital that all Jewish young people have the same access to these highly prized programmes, and that these specialist provisions are crucial for those in more disadvantaged parts of our community, those with welfare needs or youngsters with physical or learning disabilities for whom these programmes can be life-changing.

In February of this year we were honoured to showcase the whole range of JLGB's provisions to HRH Prince Charles at Yavneh College. The display particularly focussed on British citizenship and Jewish identity and how these traditions and values intertwine seamlessly at JLGB to create proud British Jewish ambassadors and role models. In the same week HRH also heard JLGB Redbridge Band perform at Buckingham Palace while receiving an award for their social action in the local community.

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. JLGB continues to grow the scale and reach of these programmes at a rapid rate and plan to engage a further 15,000 more young people over the next 5 years through its 'evolve - young volunteering and skills initiative'.

The impressive team of professional staff and volunteers have transformed the JLGB into an award winning, modern, thriving and innovative organisation that leads the way, not just in the Jewish community, but in wider society in removing barriers to ensure all young people have full access to positive transformational activities, accredited leadership training and skills development programmes.

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 2017 (cont.)

Core Activities

JLGB's core activities include local weekly groups across the country alongside national events, residential camps and international tours. In order to create well rounded and active citizens, all JLGB groups across the country follow six key life-enhancing principles, which teach transferable skills relevant to modern society. These are; Learning & Creativity; Active & Healthy Living; Citizenship & Community Involvement; Jewish Identity & Peoplehood; Digital Skills; Leadership Development; and Social & Emotional Wellbeing.

JLGB focus on the individual and aim to recognise and enhance every young person's potential, building their character to develop their leadership, communication, organisation, initiative, resilience, confidence and creativity. Our local weekly groups have skilled up and empowered Jewish young people across the UK, giving them a wide range of new skills while honing their unique abilities to enable them to achieve in the future.

As the Youth United funded project came to an end, no major recruitment campaigns were launched. However, from the infrastructure, systems and advertising materials created during the project, this legacy has enabled JLGB to continue to increase the number of participants joining weekly groups across England, Scotland and Wales, as well as recruiting new adult volunteers running and supporting local groups.

JLGB's 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.

In addition, significant work went into promoting JLGB's Summer Camp this year, which resulted in the largest number of young people on camp for 25 years.

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. JLGB's 'Do Your Bit' Campaign (www.jlgb.org/doyourbit) was relaunched, 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.

In the past year, before stepping down as JLGB's most senior volunteer, Edna Terret, was honoured with a Points of Light Award in recognition of her phenomenal 40 years of service to JLGB. Her successor in this role, Adam Shelley, was recently named 'Volunteer of the Year' at the JVN Wohl Volunteer Awards Dinner in October 2017.

evolve – Young Volunteering Initiative

JLGB's 'evolve – young volunteering and skills initiative' is a unique concept to volunteering that is not only youth friendly and faith sensitive but forms an age-progressive social development journey of awards. **evolve** is a collective impact project bringing together key stakeholders from across the community to ensure that social action is more accessible and more rewarding for Jewish young people than ever before.

The **evolve** online platform matches capabilities and builds assets to develop young people's skills and interests through impactful volunteering placements that fill a need identified by charities and their direct beneficiaries. The hours of social action recorded through **evolve** enable young people to complete awards including the Yoni Jesner

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 2017 (cont.)

Award, inspired and the Duke of Edinburgh's Award and leads them onto the next step in their volunteering and award journey. The past year saw a significant increase in 11 – 13 year olds undertaking social action and participating in the Yoni Jesner Award through **evolve**.

Thanks to generous support from the Maurice Wohl Charitable Foundation, **evolve** has grown into a multi-faceted project that streamlines volunteering for all stakeholders involved, including charities, schools, youth groups, parents and families as well as employers and businesses. The team have engaged over 6,333 young people from a total of 34 schools supporting 129 charities, amassing 324,667 hours of volunteering. It is worth noting that every volunteer placement undertaken by the young people creates a combined impact upon thousands of individual beneficiaries each year.

The **evolve** initiative, its systems and learning has always had clear benefits beyond JLGB's own sphere of activity and could have a life of its own for a much broader audience. JLGB are actively working together with major youth sector partners to see how **evolve** can be scaled and replicated to benefit wider society.

We are fortunate to have endorsement for this project from the #iwill campaign, Generation Change, Centre for Youth Impact, Ambition, UK Youth, MADE - (Muslim Action for Development and Environment), Churches Together, and Youth Employment UK who are all keen for us to scale **evolve** so it can be used by them all. In discussions with key influencers, including CEOs and directors, from a variety of spheres of the sector, all believe that if scaled **evolve** is uniquely placed to be a passport system for young people's achievements.

Duke of Edinburgh's Award

JLGB was again awarded generous funding by the Pears Foundation, Rachel Charitable Trust and the Sobell Foundation for its Kosher Duke of Edinburgh's Award (DofE) provision. 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 every year.

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. Thanks to support from the Pears Foundation, the Sobell Foundation and Rachel Charitable Trust, JLGB's adapted provision is expanding and this year saw the first Langdon Silver DofE expedition take place using adapted bikes and on an adapted National Cycle Trail in the Peak District.

National Citizen Service (NCS)

In 2011, the JLGB led consortium won the contract to deliver an interfaith National Citizen Service 2012 pilot. Almost 100 young people of 7 different faith and cultural backgrounds (including Muslim, Christian, Sikh, Hindu and Jewish) took part in this unique project, proving that a targeted provision can meet the needs of young people with strong faith identities. The robustness and effectiveness of this project were validated with both a 2013 Civil Society Charity Award and a Children & Young People Now Award.

The three week programme unites young people of different faiths and backgrounds through adventure activities, social cohesion sessions, development of a chosen skill and visits to charities and businesses. These visits serve as inspiration for the young people to create their own social action projects to bring awareness to a variety of charities and causes that they are passionate about. The JLGB team worked with other faith communities to enrol 70 young people in JLGB's faith sensitive NCS provision in summer 2017. Their social action projects fundraised and created awareness for issues including mental health, gender stereotypes, autism and diversity.

Interfaith Relations

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

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 2017 (cont.)

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.

Accredited Youth Leadership Training

In the past year, JLGB has continued expanding its accredited leadership, skills development and life-long learning programmes throughout the Jewish community. As a certified awarding body for the Open College Network (OCN), a national organisation that creates and awards qualifications, JLGB is licensed to offer thousands of accredited courses that empower young people. This direct centre status enables JLGB to offer accredited courses both for its own members and volunteers as well as for many other Jewish youth movements and charities.

Through OCN, JLGB accredits young people in a wide variety of high quality courses, encouraging them to become active leaders. While the most popular courses focus on teamwork and leadership, the courses range from organisation skills and awareness of inclusion and disability, to maintaining a healthy lifestyle and how to mentor. These courses are delivered in a positive and engaging environment outside of the classroom that enables young people to enjoy their learning by actively pursuing their individual interests.

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.

Thanks to our President, The Lord Levy, who helped us launch a Patrons scheme and an annual Patrons Dinner was held at Speakers House at the Palace of Westminster.

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 £79,537 (2016: £78,353 net income). Of this £12,500 related to restricted funds and £67,037 related to unrestricted funds.

Income in the year totalled £1,189,249 (2016: £1,204,418) a decrease of £15,169 or 1.3%. Of this donations and legacy income totalled £668,768 (2016: £812,867) which included grants of £457,030 (2016: £679,152) and other fundraising receipts of £32,088 (2016: £36,315). The other main income source was from participant fees and contributions £519,795 (2016: £391,195).

Expenditure in the year totalled £1,268,786 (2016: £1,282,771) a decrease of £13,985 or 1.1%. Expenditure on charitable activities amounted to £1,226,674 (2016: £1,237,694). Included in charitable expenditure are support and governance costs totalling £113,814, a decrease of £7,792. Expenditure on raising funds decreased by £2,965 to £42,112.

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 2017 (cont.)

Fixed assets

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

Reserves Policy

The majority of JLGB's activity costs and a significant proportion of salaries are funded through restricted funds. The balance of the unrestricted funds is kept at a level to continue payment of salaries and support costs for at least 3 months which equates to a sum of £99,828. 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 £63,879 which falls short of the target level – the Board aims to move to the policy level in the coming year by supporting fundraising activities and continuing to monitor and review operating costs.

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. A new version of this will come into place once it has been approved by the Charity Commission.

Following a recent governance review, a new Trustee board structure was identified that would take JLGB to the next level, it was then adopted at the AGM. This structure was drawn up using best practise from the sector and identifies a number of committees to be chaired by Trustees and comprised of Trustees, other lay leaders and professional staff. These are; a Risk Committee; Finance Committee; Fundraising Committee; Partnerships Committee and a Core Activities Committee.

The new Board structure sets out the need for a minimum of 7 Trustees and a maximum of 15. In order to allow the transition from the current Memorandum and Articles of Association to this new structure the Trustees agreed to stand down unless fulfilling a role within the new structure. We thank all the Trustees that have served for many years. A subsequent marketing campaign led to the appointment of four new Trustees. The campaign materials can be found at www.jlgb.org/buildthefuture.

At the AGM of 27th June 2017 Jill Attfield, Richard Cirsch, John Cooper, John Fox, Michael Gladstone, Barry Hieger, Charles Kay, Lewis Lane, Lady Lazarus, Rabbi Dr Abraham Levy, Howard Livingston, Michael Livingston, Dean Lush, Lee Sidney, Alan Simberg, Marion Simberg, The Lord Swaythling, Edna Terret, Jacques Weisser all stood down as part of the transition to the new structure. Ruth Dwight and Symmie Swil were both appointed at the AGM, and Ruth Green and Jordana Price were subsequently appointed on 31st October 2017.

The review committee also drafted a new constitution and by-laws. We would like to thank Penningtons Manches LLP who kindly put together a new constitution which will be ratified in the New Year in accordance with the change in law surrounding charities converting to CIO's.

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.

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 2017 (cont.)

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.

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.

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 2017 (cont.)

- 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

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 OBE

Chief Executive

(Company Secretary)

DATED: 19/12/17

Jewish Lads' & Girls' Brigade

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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 15-27. 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 statement of Trustees' responsibilities set out on, 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 accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the 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.

Opinion on other matter prescribed by the Companies Act 2006

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

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: 19/12/17

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 2017 (Including Income and Expenditure Account)

		2017	2017	2017	2016
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Donations and legacies					
Fundraising and contributions		32,088	-	32,088	36,315
Patrons		179,650	-	179,650	97,400
Grants	3	79,000	378,030	457,030	679,152
		<u>290,738</u>	<u>378,030</u>	<u>668,768</u>	<u>812,867</u>
Income from charitable activities					
Summer, winter and weekend camps	7	195,090	-	195,090	149,371
Activities & training for young people		171,468	-	171,468	133,208
Secondment		20,074	-	20,074	13,077
Uniforms		6,510	-	6,510	4,603
Members subscriptions		6,345	-	6,345	9,947
Tours & exchanges		120,308	-	120,308	80,989
		<u>519,795</u>	<u>-</u>	<u>519,795</u>	<u>391,195</u>
Income from Investments					
Interest received	5	686	-	686	356
Total income		<u>811,219</u>	<u>378,030</u>	<u>1,189,249</u>	<u>1,204,418</u>
Expenditure on raising funds					
Fundraising costs of donations and legacies		4,016	-	4,016	11,392
Publicity and consultancy		2,589	-	2,589	-
Salaries and pension contributions	10	35,507	-	35,507	33,685
		<u>42,112</u>	<u>-</u>	<u>42,112</u>	<u>45,077</u>
Expenditure on charitable activities					
Summer, winter and weekend camp expenses	8	189,811	-	189,811	191,795
Hire of local group premises		18,540	-	18,540	18,644
Uniforms		3,710	-	3,710	7,850
Salaries and pension contributions	10	245,448	177,915	423,363	405,884
Printing, postage, stationery and telephone		36,049	-	36,049	24,470
Activities & training for young people		85,148	212,615	297,763	329,223
Tours & exchanges		127,517	-	127,517	90,727
Subsidies to members		14,567	-	14,567	12,010
Promotion and development of youth provision		1,540	-	1,540	35,485
Support costs (including governance costs)	9	113,814	-	113,814	121,606
		<u>836,144</u>	<u>390,530</u>	<u>1,226,674</u>	<u>1,237,693</u>
Total expenditure		<u>878,256</u>	<u>390,530</u>	<u>1,268,786</u>	<u>1,282,771</u>
Net (expenditure) and net movement in funds for the year		(67,037)	(12,500)	(79,537)	(78,353)
Reconciliation of funds					
Total funds brought forward		130,916	121,555	252,471	330,824
Total funds carried forward		<u>63,879</u>	<u>109,055</u>	<u>172,934</u>	<u>252,471</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 2017

		2017		2016	
	Note	£	£	£	£
Fixed assets					
Tangible assets	12		2,800		2,620
Current assets					
Debtors and prepayments	14	55,530		46,169	
Cash and bank balances	15	186,916		318,473	
		<u>242,446</u>		<u>364,642</u>	
Creditors – amounts falling due within one year					
Creditors and accruals	16	<u>(72,312)</u>		<u>(114,791)</u>	
Net current assets			170,134		249,851
Total assets less current liabilities			<u>172,934</u>		<u>252,471</u>
<i>The funds of the charity</i>					
Restricted income fund	17		109,055		121,555
Unrestricted income funds:					
<i>General</i>		<u>63,879</u>		<u>130,916</u>	
Total unrestricted funds			63,879		130,916
Total charity funds			<u>172,934</u>		<u>252,471</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 19th December 2017 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 2017

		2017		2016	
	Note	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by) operations	20		(130,838)		(59,168)
Investing activities					
Purchase of tangible fixed assets		(1,405)		(3,493)	
Interest received		686		356	
Net cash (used in) investing activities			(719)		(3,137)
Net decrease in cash and cash equivalents			(131,557)		(62,305)
Cash and cash equivalents at beginning of year			318,473		380,778
Cash and cash equivalents at end of year			<u>186,916</u>		<u>318,473</u>
Relating to:					
Bank balances and short term deposits			<u>186,916</u>		<u>318,473</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 2017

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.

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	2017 Total Funds	2016 Total Funds
	£	£	£	£
Camperdown House Trust	60,000	-	60,000	60,000
The Childwick Trust	-	-	-	10,000
The Dibs Charitable Trust	-	10,000	10,000	-
ECVYS	-	-	-	500
Jack Petchey Foundation	9,000	-	9,000	9,560
The Jewish Youth Fund	-	-	-	15,000
Maurice Wohl Charitable Foundation	-	100,000	100,000	100,000
The NCS Trust	-	-	-	6,771
NCVYS	-	-	-	1,950
Pears Foundation	-	100,000	100,000	100,000
The Challenge Network	-	121,030	121,030	151,447
The Sam & Bella Sebba Charitable Trust	-	12,500	12,500	25,000
Shoresh Charitable Trust	10,000	-	10,000	-
The Sobell Foundation	-	20,000	20,000	20,000
UJIA	-	14,500	14,500	14,500
Youth United Foundation	-	-	-	164,424
	79,000	378,030	457,030	679,152
For the year ended 31 March 2016	81,510	597,642	679,152	

4. Financial activities of the charity

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

	2017 £'000s	2016 £'000s
Total income	1,189	1,204
Total expenditure	(1,269)	(1,282)
Net (expenditure) and net movement in funds for the year	(80)	(78)
Total funds brought forward	253	331
Total funds carried forward	173	253

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

	2017	2016
	£	£
National Summer Camp	110,779	88,766
Other camps	74,913	53,504
	<u>185,692</u>	<u>142,270</u>
Subsidies	9,398	7,101
	<u>195,090</u>	<u>149,371</u>

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

8. Summer. Winter & weekend camps expenditure

	2017	2016
	£	£
National Summer Camp	119,244	126,331
Other camps	70,567	65,464
	<u>189,811</u>	<u>191,795</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	2017	2016
	Note	Funds	Funds	Total Funds	Total Funds
		£	£	£	£
<u>Support Costs</u>					
Salaries and pension contributions	10	40,234	-	40,234	43,408
Headquarters administration		29,475	-	29,475	37,803
Motor running expenses		1,111	-	1,111	2,120
Depreciation		1,225	-	1,225	1,680
Insurance of activities		15,013	-	15,013	15,902
<u>Governance Costs</u>					
Salaries and pension contributions	10	17,722	-	17,722	17,012
Audit Fees		5,250	-	5,250	1,500
Other governance costs		3,784	-	3,784	2,181
		<u>113,814</u>	<u>-</u>	<u>113,814</u>	<u>121,606</u>
For the year ended 31 March 2016		<u>105,827</u>	<u>15,779</u>	<u>121,606</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	2017 Total Funds	2016 Total Funds
	£	£	£	£
Wages and salaries	294,556	177,915	472,471	459,901
Social security costs	36,916	-	36,916	35,650
Pension and insurance costs	7,439	-	7,439	4,438
	<u>338,911</u>	<u>177,915</u>	<u>516,826</u>	<u>499,989</u>
Generating funds	35,507	-	35,507	33,685
Direct charitable expenditure	245,448	177,915	423,363	405,884
Support costs	40,234	-	40,234	43,408
Governance costs	17,722	-	17,722	17,012
	<u>338,911</u>	<u>177,915</u>	<u>516,826</u>	<u>499,989</u>
For the year ended 31 March 2016	<u>279,187</u>	<u>220,802</u>	<u>499,989</u>	

One trustee received reimbursement of travel costs totalling £57 (2016: £200), 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:

	2017 Number	2016 Number
Core Activities	6	8
Duke of Edinburgh's Award	5	5
evolve - young volunteering initiative	4	4
Other (general, fundraising, administration, management)	7	7
	<u>22</u>	<u>24</u>

11. Staff benefits

During the year, the charity introduced a pension scheme for all eligible staff in line with HM Government's auto-enrolment regulations. The number of staff in the year accruing benefits under defined contribution schemes was: 18 (2016: 1)

The number of employees whose total remuneration for the year fell within £60,000 - £70,000 was: 1 (2016: 1).

	2017 £	2016 £
Contributions payable by the company for the year	<u>4,693</u>	<u>3,060</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2017 £	2016 £
Aggregate compensation	<u>72,585</u>	<u>67,855</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 1.4.2016	20,714	44,247	64,961
Additions	-	1,405	1,405
Disposals	(8,575)	-	(8,575)
Cost 31.3.2017	<u>12,139</u>	<u>45,652</u>	<u>57,791</u>
Depreciation as at 1.4.2016	20,714	41,627	62,341
Depreciation charged for the year		1,225	1,225
Depreciation on disposals	(8,575)	-	(8,575)
Depreciation as at 31.3.2017	<u>12,139</u>	<u>42,852</u>	<u>54,991</u>
Written down value as at 31.3.2017	<u>-</u>	<u>2,800</u>	<u>2,800</u>
Written down value as at 31.3.2016	<u>-</u>	<u>2,620</u>	<u>2,620</u>

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

13. Net assets between funds

	Unrestricted Funds	Restricted Funds	2017 Total	2016 Total
	£	£	£	£
Fixed Assets	2,800	-	2,800	2,620
Current Assets	133,391	109,055	242,446	364,642
Current Liabilities	(72,312)	-	(72,312)	(114,791)
Net Assets	<u>63,879</u>	<u>109,055</u>	<u>172,934</u>	<u>252,471</u>
For the year ended 31 March 2016	<u>130,916</u>	<u>121,555</u>	<u>252,471</u>	

14. Debtors

	2017 Total	2016 Total
	£	£
Sundry debtors	27,114	14,491
Prepayments	28,416	31,678
	<u>55,530</u>	<u>46,169</u>

Jewish Lads' & Girls' Brigade

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

15. Cash and bank balances

	2017 Total £	2016 Total £
Current and deposit accounts	182,364	314,946
Business reserve account	4,032	2,865
Petty cash	520	662
	<u>186,916</u>	<u>318,473</u>

16. Creditors: amounts falling due within one year

	2017 Total £	2016 Total £
Accruals & deferred income	12,818	25,054
Sundry creditors	59,494	89,737
	<u>72,312</u>	<u>114,791</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 1.4.2016 £	Incoming Resources £	Resources Expended £	Balance at 31.3.2017 £
Core Activities	-	10,000	10,000	-
DofE	50,000	120,000	120,000	50,000
DofE - Special Needs Provision	9,055	-	-	9,055
evolve - young volunteering initiative	62,500	112,500	125,000	50,000
Jewish identity and heritage	-	14,500	14,500	-
NCS	-	121,030	121,030	-
	<u>121,555</u>	<u>378,030</u>	<u>390,530</u>	<u>109,055</u>

The purpose of these restricted funds is as follows:

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:

	2017	2016
	£	£
Payable within 1 year	10,942	10,942
Payable between 1 and 5 years	32,826	43,768
	<u>43,768</u>	<u>54,710</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 were common trustees (Messrs L. Lane, D. Lush & Mrs J. Attfield);
- Grants of £60,000 (2016: £60,000) were received from Camperdown House;
- A rent of £7,100 (2016: £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".

20. Cash generated from operations

	2017	2016
	Total	Total
	£	£
(Deficit) for the year	(79,537)	(78,353)
<i>Adjustments for:</i>		
Investment income recognised in profit or loss	(686)	(356)
Depreciation and impairment of tangible fixed assets	1,225	1,680
<i>Movements in working capital:</i>		
(Increase) in debtors	(9,361)	(12,821)
Increase/(decrease) in creditors	(42,479)	30,682
Cash (absorbed by) operations	<u>(130,838)</u>	<u>(59,168)</u>



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