

**Charity Registration No. 286950**

**Company Registration No. 01713997 (England and Wales)**

**JEWISH LADS' & GIRLS' BRIGADE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# JEWISH LADS' & GIRLS' BRIGADE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Ruth Dwight Ruth Green Richard Marshall Jordana Price Joanne Rams (Resigned 9 August 2022) Adam Shelley FCCA Barry Shine FCMA Norman Terret, JP
<b>Charity number</b>	286950
<b>Company number</b>	01713997
<b>Registered office</b>	Camperdown 3 Beechcroft Road London E18 1LA
<b>Independent Auditor</b>	Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
<b>Bankers</b>	CAF Bank Ltd Kings Mill West Malling Kent ME19 4TA
<b>Solicitors</b>	Penningtons Manches Cooper LLP 125 Wood Street London EC2V 7AW
<b>Patron</b>	The former Prince of Wales
<b>President</b>	The Lord Levy
<b>Chairman</b>	Norman Terret, JP
<b>Honorary Treasurer</b>	Barry Shine, FCMA
<b>Chief Executive (Company Secretary)</b>	Neil Martin, OBE

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# JEWISH LADS' & GIRLS' BRIGADE

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# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2022*

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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 2022.

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 2019) and meets the requirements of a directors report as required by the Companies Act.

#### **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.

#### **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.

#### **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.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### Objectives

- To make JLGB youth provision available in every UK Jewish community (and internationally where possible).
- To organise local, regional and national activities, events and camps at subsidised costs.
- To enable every eligible Jewish child, who wishes, to achieve their Duke of Edinburgh's Award.
- To empower young Jewish people through accredited leadership development, skills training and lifelong learning programmes to enhance their career development and employment potential.
- 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.
- To facilitate volunteering and citizenship opportunities, including social action, intergenerational and interfaith programmes and awards, through the evolve initiative.
- To recruit, develop and retain young and adult volunteers to inspire, train, coach and mentor young Jewish people to reach their potential.
- To create additional provision for children with special needs, as well as an increased JLGB welfare and bursary fund for disadvantaged families, to ensure that JLGB is inclusive for all.
- To provide a social networking platform for alumni, as a source of skills, knowledge and contact for potential volunteer leaders, donors and legacy provision.
- 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 supports 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 removes all barriers to address 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 directly delivers 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 believes 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.

JLGB works in partnership with schools, youth groups, synagogues and other bodies in small communities throughout the country to deliver its programmes and award schemes at local level through its national network.

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**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2022***

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### **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; Creativity & Digital Skills; Active & Healthy Living; Citizenship & Community Involvement; Jewish Identity & Peoplehood; Leadership Development; and Social & Emotional Wellbeing.

JLGB focuses on the individual and aims 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.

In June 2021, face-to-face weekly groups reopened for the first time since the pandemic, with restrictions in place according to NYA guidance. Gradually, over the year, restrictions were eased and by the start of the new academic term were back to regular weekly meetings.

In the year under review, Israel Tour again had to be cancelled due to COVID restrictions. Following two years of hiatus from Tour, we were pleased to relaunch with a successful Tour this summer, which was enjoyed by the participants and leaders.

Following the easing of lockdown, we were delighted to be able to run a COVID-safe Summer Camp for UK participants with new programming on topics including mental health and healthy relationships, as well as a series of youth consultations, where professionals, volunteers and young people come together to support young people to be their best selves.

### **Volunteers**

JLGB could not fully function without the dedicated support and unstinting energy and enthusiasm of its many volunteers. Post-Covid, with a need for more volunteers, we launched a campaign across social media and the Jewish press called 'Count me in', encouraging people to give their time and skills in a way which works for them in the 'new normal' to support the next generation of young people.

### **evolve - Young Volunteering Initiative**

JLGB's 'evolve - youth volunteering & 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 Award, vinspired and the Duke of Edinburgh's Award and leads them onto the next step in their volunteering and award journey.

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. During the last 18 months of restrictions, thanks to generous support from the # iwill Match Fund and the Genesis Philanthropy Group, the evolve team have been working on upgrading the evolve platform ahead of the start of the academic year with a host of new features for young people, charities, schools and other stakeholders.

# **JEWISH LADS' & GIRLS' BRIGADE**

## **TRUSTEES' REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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We continue to upgrade our new mobile-friendly site for young people with easy opportunity searching, adding of hours and messaging. The platform allows young people to log good deeds and skills alongside volunteering or social action, in reflection of the changing landscape of volunteering during the pandemic. We have standardised and categorised opportunities on the site to ensure that young people are rewarded for their good deeds, especially volunteering that takes places inside schools.

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. As part of the long-term goal of the # iwill project, JLGB is actively working together with major youth sector partners to collaborate and seamlessly incorporate their projects into the evolve journey and see how evolve can be scaled and replicated to benefit wider society.

#### **Duke of Edinburgh's Award**

JLGB was again awarded generous funding by the Pears 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.

Following a year of cancelled expeditions and where a year of adaptations were made at the beginning of the season to run non-residential expeditions in bubbles but with the relaxing of social distancing rules we were able to run safe and successful residential expeditions from August.

#### **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. Our work continues 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.

#### **National Citizen Service (NCS)**

In 2011, a 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 two-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.

Due to demand, we provided two NCS programmes; one in July as an additional provision for those young people whose Israel Tour had been cancelled, and the other in August. The team worked with other faith communities to enrol young people onto our faith sensitive provision and as a result we had a record number of 180 participants take part.

Their social action projects fundraised and raised awareness of issues including period poverty, animal shelters, litter and aid for Afghan refugees.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **Accredited Youth Leadership Training**

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.

We are delighted to have run a successful youth leadership training weekend in January, where young leaders within JLGB took part in fun, practical exercises to learn leadership skills, such as safeguarding and communication. This training is accredited through the Open College Network (OCN).

#### **We Were There Too**

The team, led by JLGB's Rodney Ross who has been seconded to the project, have had great success in expanding the project to the North East, engaging with communities to gather stories and memorabilia in digital form which have been uploaded and archived on the WWTT website.

Thanks to funding from the National Lottery Heritage Fund, The Rothschild Foundation and the Pears Foundation, we have engaged the community through roadshows. This has unearthed new stories, which have been added to the archival content on the website along with associated photos and documents. In addition, we have engaged young people in the project through educational presentations to primary and secondary schools. With our focus on education, we have also shown teachers how to access information and draw off ideas for lessons and link them to core British values. The project has had extensive coverage in local press and periodicals, and has made two broadcasts on radio.

We were delighted that further funding was granted from the National Lottery Heritage Fund, enabling the project to continue and move to Yorkshire and the North East of England to collect more stories and artefacts that may otherwise be lost.

#### **Strategy**

In consultation with trustees, professional staff, volunteers and young people we adopted a new three-year Strategy, Theory of Change and Case for Support. Our three key strategic goals are; every young person has an individual pathway through JLGB to fulfil their potential, more young people and communities feel a greater positive impact from youth volunteering and across the UK, more young Jewish people can access and want to be part of JLGB.

#### **Fundraising**

The directors and CEO dedicated a large proportion of their time to fundraising through trusts and foundations applications. Having received several large grants in 2021, time is also spent on reporting. We were pleased to be awarded a further two years of funding from the # iwill Match Fund for the second phase of our evolve volunteering initiative.

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 continues to help us with our Patrons scheme to raise funds for JLGB's # iwill campaign Match Fund project.

#### **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 the # iwill Match Fund, National Lottery Heritage Fund, Camperdown House, Pears 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.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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

#### Results

The net income for the year amounted to £98,306 (2021: Net expenditure £53,066).

Income in the year totalled £1,359,056 (2021: £1,010,731) an increase of £348,325 or 34%. Of this donations and legacy income totalled £1,051,457 (2021: £787,559) which included grants of £859,542 (2021: £738,843), patron donations of £164,500 (2021: £20,250), other fundraising receipts of £14,477 (2021: £28,466) and other donations of £12,939 (2021: £nil). The other main income source was from other governmental Coronavirus Job Retention Scheme £28,109 (2021: £114,354).

Expenditure in the year totalled £1,260,750 (2021: £1,063,797) an increase of £196,953 or 19%. Expenditure on charitable activities amounted to £1,208,846 (2021: £1,016,569). Included in charitable expenditure are support and governance costs totalling £120,322 (2021: £125,734), a decrease of £5,412 or 4%.

Following a disruption of face-to-face services during the previous financial year, and following the financial support from DCMS's Youth Covid-19 Support Fund, JLGB was able to bounce back and re-offer face-to-face programmes in line with NYA guidance, which saw a huge uptake in the participation of young people who had been stuck at home for almost two years with limited youth interaction. JLGB was grateful to our funding partners for allowing us to pivot our activities to meet the demands of young people and adjust our targets and programmes accordingly without adjustment to agreed income.

#### 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 salaries are funded through restricted funds. The balance of unrestricted funds is kept at a level to continue payment of unrestricted salaries and all support costs for at least 3 months. The Board believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs. The balance of general unrestricted reserves at the year end was £238,016.

#### Structure, governance and management

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 governance review in 2016, 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. 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. In 2022 JLGB commissioned an independent governance review, of which a final report to the Trustees is due early 2023.

At the AGM of 15th December 2021 Ruth Green, Jordana Price, Joanne Rams, Adam Shelley and Norman Terret all reached the end of their term and their Trustee appointments were both renewed for a further 3 years.

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.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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The Trustees who served during the year and up to the date of signature of the financial statements were:

Ruth Dwight

Ruth Green

Richard Marshall

Jordana Price

Joanne Rams

(Resigned 9 August 2022)

Adam Shelley FCCA

Barry Shine FCMA

Norman Terret, JP

### **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.

### **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.

### **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.

### **Risk Factors**

JLGB regularly issues policies and procedures detailing best practice guidelines and principles for making the JLGB a safe organisation. Policies and procedures include: Communication; health and safety; behaviour; disclosure; child protection and equal opportunities. The Board of Trustees, with support from professional staff and external experts, continue to work alongside volunteers to identify key risks which are regularly reviewed and appropriate measures put in place 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 & Finance, 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, A Shelley, N Martin (Chief Executive) and S Clark (Director of Operations & Finance).

The Director of Operations, alongside Trustees developed a GDPR compliance plan. As a result, several upgrades and changes were implemented and future processes were agreed for all work undertaken by JLGB to be compliant.

### **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), UK Youth (merged with Ambition and 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.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Plans for Future Periods**

The JLGB seeks further funding to expand and enhance its programme of activities, so we can reach more young Jewish people and provide access to specialist activities that are not always easily accessible or affordable.

Key areas of expansion include:

- Expansion, growth and regeneration of local weekly activities across the British Jewish community.
- Greater provision of Duke of Edinburgh's Award expedition training in the North of England, in Orthodox communities and for those with additional inclusion 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 inclusion and openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our young people and our volunteers.

### **Auditors**

Gerald Edelman LLP were deemed to be appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2022**

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### **Disclosure of information to auditor**

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



.....  
**Norman Terret, JP**

Chair of Trustees

Dated: 31st January 2023



.....  
**Neil S Martin OBE**

Chief Executive (Company Secretary)

Dated: 31st January 2023

# **JEWISH LADS' & GIRLS' BRIGADE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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#### Opinion

We have audited the financial statements of the Jewish Lads' and Girls' Brigade (the 'charity') for the year ended 31 March 2022 which comprise the Profit And Loss Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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#### **Responsibilities of Trustees**

As explained more fully in the statement of responsibilities, the are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit procedures were primarily directed towards testing the accounting systems in operation upon which we have based our assessment of the financial statements for the year ended 31 March 2022.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquiring of management of whether they are aware of any non-compliance with laws and regulations.
- Enquiring of management whether they have knowledge of any actual, suspected or alleged fraud.
- Enquiring of management their internal controls established to mitigate risk related to fraud or non-compliance with laws and regulations.
- Discussions amongst the engagement team on how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud and the posting of unusual journals .
- Obtaining understanding of the legal and regulatory framework the company operates in focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations. The key laws and regulations we considered in this context included UK Companies Act 2006, tax legislation, data protection, anti-bribery, employment, health and safety .

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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#### **Audit response to risks identified**

##### ***Fraud due to management override***

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Auditing the risk of management override of controls, including through testing journal entries for appropriateness.
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions.

##### ***Irregularities and non-compliance with laws and regulations***

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but are not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reviewing minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation claims.
- Reviewing correspondence with HMRC, relevant regulators including and the company's legal advisors.

The test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, mean that there is an unavoidable risk that even some material misstatements in respect of irregularities may remain undiscovered even though the audit is properly planned and performed in accordance with ISAs (UK). Furthermore, the more removed that laws and regulations are from financial transactions, the less likely that we would become aware of non-compliance.

Our examination should therefore not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance that might exist. The responsibility for safeguarding the assets of the company and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the trustees of the company.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Other matters**

Your attention is drawn to the fact that the charity has prepared 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)" (as amended) 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 current Generally Accepted Accounting Practice.

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*S. Coleman*

**Stephen Coleman ACA (Senior Statutory Auditor)**  
for and on behalf of Gerald Edelman LLP

31 January 2023

**Chartered Accountants**  
**Statutory Auditor**

73 Cornhill  
London  
EC3V 3QQ

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

### Current financial year

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<b><u>Income and endowments from:</u></b>						
Donations and legacies	3	223,927	12,939	814,591	1,051,457	787,559
Charitable activities	4	279,438	-	-	279,438	108,666
Investments	5	52	-	-	52	152
Other income	6	-	-	28,109	28,109	114,354
<b>Total income</b>		<b>503,417</b>	<b>12,939</b>	<b>842,700</b>	<b>1,359,056</b>	<b>1,010,731</b>
<b><u>Expenditure on:</u></b>						
Raising funds	7	36,817	-	15,087	51,904	47,228
Charitable activities	8	381,178	-	827,668	1,208,846	1,016,569
<b>Total expenditure</b>		<b>417,995</b>	<b>-</b>	<b>842,755</b>	<b>1,260,750</b>	<b>1,063,797</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>85,422</b>	<b>12,939</b>	<b>(55)</b>	<b>98,306</b>	<b>(53,066)</b>
Gross transfers between funds		(74,312)	74,312	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>11,110</b>	<b>87,251</b>	<b>(55)</b>	<b>98,306</b>	<b>(53,066)</b>
Fund balances at 1 April 2021		226,906	-	58,109	285,015	338,081
<b>Fund balances at 31 March 2022</b>		<b>238,016</b>	<b>87,251</b>	<b>58,054</b>	<b>383,321</b>	<b>285,015</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income and endowments from:</u></b>				
Donations and legacies	3	128,918	658,641	787,559
Charitable activities	4	108,666	-	108,666
Investments	5	152	-	152
Other income	6	-	114,354	114,354
<b>Total income</b>		<b>237,736</b>	<b>772,995</b>	<b>1,010,731</b>
<b><u>Expenditure on:</u></b>				
Raising funds	7	32,642	14,586	47,228
Charitable activities	8	147,012	869,557	1,016,569
<b>Total expenditure</b>		<b>179,654</b>	<b>884,143</b>	<b>1,063,797</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>58,082</b>	<b>(111,148)</b>	<b>(53,066)</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>58,082</b>	<b>(111,148)</b>	<b>(53,066)</b>
Fund balances at 1 April 2020		168,824	169,257	338,081
<b>Fund balances at 31 March 2021</b>		<b>226,906</b>	<b>58,109</b>	<b>285,015</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

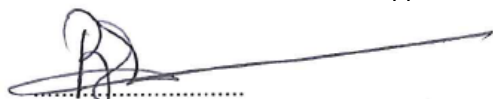
# JEWISH LADS' & GIRLS' BRIGADE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		948		5,894
<b>Current assets</b>					
Debtors	14	182,932		271,993	
Cash at bank and in hand		383,598		280,266	
		566,530		552,259	
<b>Creditors: amounts falling due within one year</b>	15	(184,157)		(273,138)	
Net current assets			382,373		279,121
<b>Total assets less current liabilities</b>			383,321		285,015
<b>Income funds</b>					
Restricted funds	17		58,054		58,109
Unrestricted funds - designated	18		87,251		-
Unrestricted funds - general			238,016		226,906
			383,321		285,015

The financial statements were approved by the Trustees on 31st January 2023



Barry Shine FCMA  
Trustee

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	24		103,280		88,317
<b>Investing activities</b>					
Investment income received		52		152	
<b>Net cash generated from investing activities</b>			52		152
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			103,332		88,469
Cash and cash equivalents at beginning of year			280,266		191,797
<b>Cash and cash equivalents at end of year</b>			383,598		280,266

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# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### Charity information

Jewish Lads' & Girls' Brigade is a charitable company limited by guarantee 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 Camperdown, 3 Beechcroft Road, South Woodford, London, E18 1LA.

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Companies' Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 of the Statement of Recommended Practice which is referred to in the Regulations but 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 financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity 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).

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

(Continued)

#### 1.5 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.

Expenditure on raising funds relate to costs incurred in raising donations and legacies, particularly Patrons and Grants.

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.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line at 25% per annum
Motor vehicles	Straight line at 25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

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

#### 1.9 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.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(Continued)

#### **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 payments 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.

#### **1.10 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.

#### **1.11 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The charity administers a pension scheme for all eligible staff in line with HM Government's auto-enrolment regulations, contributions payable are charged to the Statement of Financial Activities in the year payable. Costs incurred during the year are shown in note 8. There were no amounts outstanding at the year end.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### **1.13 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.

#### **1.14 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

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

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### **1 Accounting policies**

**(Continued)**

#### **1.15 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.

#### **1.16 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.

### **2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total		Unrestricted funds general		Restricted funds		Total	
	2022	£	2022	£	2022	£	2022	£	2021	£	2021	£	2021	£
Fundraising and contributions	14,477		12,939		-		27,416		28,466		-		28,466	
Grants	44,950		-		814,591		859,541		80,202		658,641		738,843	
Patrons	164,500		-		-		164,500		20,250		-		20,250	
	223,927		12,939		814,591		1,051,457		128,918		658,641		787,559	

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 4 Charitable activities

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Members subscriptions	Uniforms, clothing & merchandise	Total 2022	Total 2021
	2022	2022	2022	2022	2022		
	£	£	£	£	£	£	£
Sales within charitable activities	182,784	84,554	79	11,885	136	279,438	108,666

#### For the year ended 31 March 2021

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Members subscriptions	Total 2021
	£	£	£	£	£
Sales within charitable activities	114,436	(7,220)	(2,690)	4,140	108,666
Analysis by fund					
Unrestricted funds - general	114,436	(7,220)	(2,690)	4,140	108,666

The negative figures in 2021 relate to funds issued for camps and tours which were unable to go ahead due to Covid-19.

#### 5 Investments

	Unrestricted funds general 2022	Unrestricted funds general 2021
	£	£
Interest receivable	52	152

This is derived from interest bearing deposit accounts.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 6 Other income

	<b>Restricted funds</b>	Restricted funds
	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other income	28,109	114,354

Other income relates to the Coronavirus Job Retention Scheme.

### 7 Raising funds

	<b>Unrestricted funds general</b>	<b>Restricted funds</b>	<b>Total</b>	Unrestricted funds general	Restricted funds	Total
	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021	2021	2021
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>						
Other fundraising costs	4,700	5,000	9,700	2,016	2,880	4,896
Staff costs	32,117	10,087	42,204	30,626	11,706	42,332
	<u>36,817</u>	<u>15,087</u>	<u>51,904</u>	<u>32,642</u>	<u>14,586</u>	<u>47,228</u>

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 8 Charitable activities

	Note	2022 £	2021 £
Direct charitable expenditure on staff costs		539,898	571,093
Activities and training for young people		369,970	272,179
Summer, winter and weekend camps		106,717	6,753
Tours and exchanges		1,456	343
Hire of local group premises		9,272	1,335
Subsidies and bursaries to participants		2,856	483
Office costs (including printing and postage)		17,270	15,595
Support costs and governance costs	9	120,322	125,733
Strategy and promotional costs		26,427	17,346
Uniforms, clothing and merchandise		14,657	5,708
		1,208,846	1,016,569
		1,208,846	1,016,569
<b>Analysis by fund</b>			
Unrestricted funds - general		381,178	147,012
Restricted funds		827,668	869,557
		1,208,846	1,016,569
		1,208,846	1,016,569

### 9 Support and Governance costs

	Unrestricted funds £	Restricted funds £	2022 Unrestricted funds £	Restricted funds £	2021 £
<u>Support Costs</u>					
Staff costs	21,895	4,774	26,669	22,946	3,526
Headquarters administration	1,752	43,996	45,748	6,468	43,129
Motor running expenses	2,200	-	2,200	1,850	-
Depreciation	949	3,998	4,947	948	3,998
Insurance of activities	2,359	10,197	12,556	-	15,782
					26,472
					26,472
<u>Governance Costs</u>					
Staff costs	10,084	2,328	12,412	9,217	2,814
Audit fees	13,120	-	13,120	15,042	-
Other governance costs	2,670	-	2,670	13	-
					12,031
					15,042
					13
	55,029	65,293	120,322	56,484	69,249
	55,029	65,293	120,322	56,484	69,249
					125,733

Governance costs includes payments to the auditors of £13,120 (2021- £15,042) for audit fees.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 10 Trustees

None of the JLGB Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2021: None).

No expenses were paid to the Trustees in the year (2021: None)

### 11 Employees

The average monthly number of employees during the year was:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Activities and Training for Young People	14	15
We Were There Too	2	3
Other (general, fundraising, administration, management)	7	7
	<hr/>	<hr/>
Total	23	25
	<hr/> <hr/>	<hr/> <hr/>

#### Employment costs

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	555,840	588,291
Social security costs	48,077	47,336
Other pension costs	14,166	14,894
	<hr/>	<hr/>
	618,083	650,521
	<hr/> <hr/>	<hr/> <hr/>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
£110,001 - £120,000	1	1
	<hr/> <hr/>	<hr/> <hr/>

### 12 Remuneration of key management personnel

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Remuneration for qualifying services	113,902	110,861
	<hr/> <hr/>	<hr/> <hr/>

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
<b>Cost</b>			
At 1 April 2021	49,446	15,990	65,436
At 31 March 2022	49,446	15,990	65,436
<b>Depreciation and impairment</b>			
At 1 April 2021	47,549	11,993	59,542
Depreciation charged in the year	949	3,997	4,946
At 31 March 2022	48,498	15,990	64,488
<b>Carrying amount</b>			
At 31 March 2022	948	-	948
At 31 March 2021	1,897	3,997	5,894

### 14 Debtors

	2022	2021
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	146,869	251,290
Other debtors	4,479	8,223
Prepayments and accrued income	31,584	12,480
	182,932	271,993

Trade Debtors includes a grant payment of £nil (2021: £216,626) from DCMS's Youth Covid-19 Support Fund.

### 15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	50,490	62,383
Other creditors	25,592	76,385
Accruals and deferred income	108,075	134,370
	184,157	273,138

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Retirement benefit schemes

#### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £12,771 (2021 - £14,894).

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Accredited Youth Leadership Training	1,200	4,000	(2,852)	2,348
DofE	(4,966)	100,000	(51,621)	43,413
DofE - Special Needs Provision	9,055	-	-	9,055
evolve - young volunteering & skills initiative	12,031	538,218	(540,935)	9,314
Jewish Identity and heritage activities	-	17,000	(12,000)	5,000
NCS	17,086	140,262	(164,859)	(7,511)
We Were There Too	19,707	3,111	(38,383)	(15,565)
Vehicle Purchase	3,996	-	(3,996)	-
Catering equipment	-	12,000	-	12,000
Job Retention Scheme	-	28,109	(28,109)	-
	<u>58,109</u>	<u>842,700</u>	<u>(842,755)</u>	<u>58,054</u>

Accredited Youth Leadership Training – For the delivery and accreditation of youth leadership weekends for young people.

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

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

Jewish Identity and heritage – To support young volunteers delivering Jewish Identity and heritage activities across JLGB activities.

NCS – For the delivery of National Citizenship Service programmes.

We Were There To – Towards JLGB's heritage programme recognising the contribution of Britain's Jewish communities impact, experience and contribution during the First World War era.

Vehicle purchase – Towards purchase of a minibus.

Catering equipment – Towards purchase of kosher catering equipment for residential camps and events.

Job Retention Scheme – Support from the UK Government to contribute towards wages for employees on furlough or flexible furlough because of the coronavirus (COVID-19) pandemic.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 18 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities made up as follows:

	Movement in funds			
	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Core activities	-	12,939	-	12,939
evolve development	-	70,000	-	70,000
Respite fund	-	4,312	-	4,312
	<u>-</u>	<u>87,251</u>	<u>-</u>	<u>87,251</u>

Core activities – Funds held for JLGB local groups and camps.

evolve development – Funds designated for development of JLGB's evolve – youth volunteering and skills initiative.

Respite fund – Funds designated towards the costs of young people, in need of respite, attending JLGB camps, tours and exchanges.

#### 19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	948	-	948	5,894	-	5,894
Current assets/(liabilities)	324,319	58,054	382,373	221,012	58,109	279,121
	<u>325,267</u>	<u>58,054</u>	<u>383,321</u>	<u>226,906</u>	<u>58,109</u>	<u>285,015</u>

#### 20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	7,100	7,100
Between two and five years	28,400	28,400
	<u>35,500</u>	<u>35,500</u>

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

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 21 Related party transactions

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

- There is common trustee — Adam Shelley;
- A rent of £7,100 (2021: £7,100) was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 9th September 2021. 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".

JLGB Trustee Richard Marshall is a partner of Penningtons Manches Cooper LLP who provided legal advice and services amounting to £2,657 (2021: £Nil) to JLGB.

#### 22 Legal status of the charity

JLGB is a charitable 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.

#### 23 Subsidies and bursaries to participants

The subsidies to individuals represent financial assistance to enable participants 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 representative of the JLGB who is not a Trustee. There are no additional support costs associated with subsidies.

<b>24 Cash generated from operations</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the year	98,306	(53,066)
Adjustments for:		
Investment income recognised in statement of financial activities	(52)	(152)
Depreciation and impairment of tangible fixed assets	4,946	4,946
Movements in working capital:		
Decrease/(increase) in debtors	89,061	(44,047)
(Decrease)/increase in creditors	(88,981)	180,636
<b>Cash generated from operations</b>	<b>103,280</b>	<b>88,317</b>