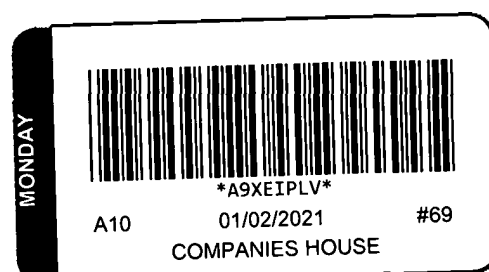




Jewish Lads' & Girls' Brigade
(A company limited by guarantee and not having a share capital)

Report and Financial Statements

Year Ended 31 March 2020



Charity Number: 286950
Company Number: 01713997

Jewish Lads' & Girls' Brigade

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

Annual report and financial statements for the year ended 31 March 2020

Contents

Report of the Board of Trustees for the year ended 31 March 2020	3
Reference and Administrative Details	3
Directors and Trustees	3
Objectives and Activities	4
Achievements and Performance	5
Financial Review	9
Structure, Governance and Management	10
Plans for Future Periods	11
Public Benefit	11
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 2020 (Including Income and Expenditure Account) ...	16
Balance Sheet at 31 March 2020	17
Statement of Cash Flows for the year ended 31 March 2020	18
Notes forming part of the financial statements for the year ended 31 March 2020	19

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 2020

Reference and Administrative Details

Charity Number:	286950	
Company Number:	01713997	
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 Ltd (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 Cooper LLP 125 Wood Street London EC2V 7AW	

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:	Ruth Dwight Ruth Green Richard Marshall Jordana Price Joanne Rams	Adam Shelley, FCCA Barry Shine, FCMA Symmie Swil (Retired 30 th July 2020) Norman Terret, JP
------------------	---	--

Patron:	HRH The Prince of Wales (Appointed September 2020)
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 2020 (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 2020.

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.

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 2020 (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, including social action, intergenerational and interfaith programmes and awards, through the *evolve* initiative.
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, to ensure that JLGB is inclusive for all.
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 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 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. This year, over 2,000 people took part in achievement awards and 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 few years through its '*evolve* - youth volunteering & 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 2020 (cont.)

Adapting to COVID-19

JLGB were just about to celebrate our 125th Anniversary on 1st April, when on 16th March 2020, as a result of COVID-19, we had to suspend all face-to-face activities and pivot our entire organisation. On 23rd March we launched JLGB Virtual - our response to ensuring that young people could continue to have fun, learn new skills, give back and complete their awards during lockdown.

As time has gone on during the pandemic, JLGB Virtual has had an incredible 8 months and 80 shows with over 1.8million viewers, JLGB Virtual has been shortlisted in the Youth Work Award category for a 2020 Children & Young People Now Award. JLGB Virtual, includes skills sessions, active and healthy workshops, daily acts of kindness and a special guest. JLGB have been honoured to have been joined by many community leaders, entrepreneurs and politicians as well as television, sports and music personalities including Craig David, Rachel Riley, Tracy-Ann Oberman and Colin McFarlane as well as Hollywood stars Jeff Garlin, Phil Rosenthal and Bob Saget.

Our primary concern has been giving young people something positive to do and to look forward to during a very uncertain and challenging time. Through learning new skills, keeping active and healthy, focusing on how they could make a difference to others, and being entertained and inspired by some leading government ministers, Paralympians, celebrities and charity CEO's, we aimed to have a positive impact on young people's mental health, well-being and resilience during this time.

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.

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

Thanks to previous year's funding from Youth United, JLGB were able to open new weekly groups, upgrade our Management Information Systems to create a leaders' dashboard on Fuel where volunteers are able to quickly, easily and dynamically run their group and further progress with our new website and Programming Hub (Fuel), which is an interactive digital curriculum portal for weekly group programming.

In the year under review, another transformative Israel Tour was led by two of our outstanding young leaders and several successful camps were held, including national summer, winter and spring camps, which had a total of over 1,000 young people taking part.

Volunteers

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 120,000 hours of voluntary effort were "donated" to the work of JLGB. Such a contribution could not be purchased, but its value at standard youth work rates exceeds £1million. This figure does not show in the JLGB's accounts and the Trustees thank all the volunteers for

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 2020 (cont.)

their outstanding contribution. JLGB's 'Do Your Bit' Campaign (www.jlgb.org/doyourbit) encourages 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.

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.

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. This year was the 5th anniversary of **evolve**, which has seen 12,760 **evolve** profiles created; 155,670 volunteering hours given; 4,136 National awards received; and 938 charitable causes helped. It is worth noting that every volunteer placement undertaken by the young people creates a combined impact upon thousands of individual beneficiaries each year.

We are delighted that this success has led to growing interest in the **evolve** initiative from trusts and foundations and across the youth sector. We are indebted to Genesis Philanthropy Group (GPG) who have invested in our scale-up of **evolve** during this financial year. Funding has enabled us to: expand our **evolve** staff team, leading to increased numbers of young people signing up to awards and design and develop an **evolve** app to make it easier for young people to log their volunteering hours. GPG support also enabled us to hold the first ever Jewish Community Celebration of Youth Volunteering. The event was attended by over 1,200 people including the Chief Rabbi, JLGB President Lord Levy alongside the Presidents of the Board of Deputies, the Jewish Leadership Council and the United Synagogue. Many headteachers of Jewish Schools, as well as CEOs and professionals of communal charities. The celebration, held at the prestigious Roundhouse in Camden, saw presentations from young award participants and performances by celebrities, with Craig David being the headline act.

During this first year of #iwill Match Funding to grow the scale and reach of **evolve**, we've been increasing the numbers of young people and charities engaged with **evolve** and have launched a new Primary School Social Action Award, in conjunction with the Chief Rabbi.

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 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. Our work continues to engage young people with

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 2020 (cont.)

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 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 2019. Their social action projects fundraised and created awareness for issues including body confidence, isolation, interfaith relations and knife crime.

Interfaith Relations

Following the success of our Interfaith NCS provision we have been approached by several organisations which believe that the unique specialisms that JLGB has developed for faith and culturally sensitive youth activities have the potential to be replicated for other faiths, especially the Muslim community, such as turning Kosher DofE into Halal DofE. Over the next year, we will further explore the potential of this provision, including joint interfaith expeditions.

We Were There Too

After many years of collaboration with the London Jewish Cultural Centre, We Were There Too (WWTT) was officially handed over to JLGB and the project moved to the JLGB office in Manchester to be led by JLGB, alongside its partner AJEX. 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 West, 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.

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.

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 2020 (cont.)

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 2019, time is also spent on reporting.

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 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 Community Fund, DCMS, Camperdown House, Pears Foundation, Genesis Philanthropy Group, 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 £157,060 (2019: Net income £302,459). Of the net expenditure a deficit of £92,672 related to unrestricted funds and £64,388 relating to restricted funds.

Income in the year totalled £1,676,117 (2019: £1,545,993) an increase of £130,124 or 8%. Of this donations and legacy income totalled £1,076,596 (2019: £1,074,684) which included grants of £875,714 (2019: £891,633), patron donations of £185,006 (2019: £160,900) and other fundraising receipts of £15,876 (2019: £22,151). The other main income source was from participant fees and contributions £599,017 (2019: £471,133).

Expenditure in the year totalled £1,833,177 (2019: £1,243,534) an increase of £589,643 or 47%. Expenditure on charitable activities amounted to £1,788,199 (2019: £1,179,584). Included in charitable expenditure are support and governance costs totalling £246,915 (2019: £148,014), an increase of £98,901 or 66%. Expenditure on raising funds decreased by £18,972 or 30% to £44,977 (2019: £63,950).

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 unrestricted reserves at the year end was £168,824.

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 2020 (cont.)

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 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.

At the AGM of 30th July 2020, Symmie Swil retired. In addition, Ruth Dwight and Barry Shine both 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.

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. 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.

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 2020 (cont.)

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, A Shelley, S Swil, N Martin (Chief Executive) and S Clark (Director of Operations).

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 NCVS), 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 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.

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 2020 (cont.)

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: 29 January 2021

Jewish Lads' & Girls' Brigade

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

Trustees' responsibilities in relation to the financial statements

Company law requires the Trustees to prepare financial statements that give a true and fair view of the charitable company's state of affairs at the end of the financial year and of its surplus or deficit for the financial year. In doing so the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In accordance with company law, as the company's directors, we certify that:

- So far as we are aware, there is no relevant audit information of which the company's auditors are unaware; and
- As the trustees of the company we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Jewish Lads' & Girls' Brigade

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

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

Opinion

We have audited the financial statements of the Jewish Lads' and Girls' Brigade (the 'charity') for the year ended 31 March 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 Financial Reporting Standard 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 charitable company's affairs as at 31 March 2020 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 Companies Act 2006.

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 accounts 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Jewish Lads' & Girls' Brigade

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the Trustees' report.

We have nothing to report in respect of the following matters in relation to which 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; or
- the financial statements are not in agreement with the accounting records and returns; or
- 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

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the charity for the purpose of company law, 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 Trustees 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 Trustees 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 Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company'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 charitable company's members those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



S Coleman ACA (Senior Statutory Auditor)
for and on behalf of Gerald Edelman
Chartered Accountants
Statutory Auditor

29 January 2021
73 Cornhill, London EC3V 3QQ

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 2020 (Including Income and Expenditure Account)

		2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total Funds £	2019 Total Funds £
	Note				
Donations and legacies					
Grants	3	59,263	816,451	875,714	891,633
Patrons		185,006	-	185,006	160,900
Fundraising and contributions		15,876	-	15,876	22,151
		<u>260,145</u>	<u>816,451</u>	<u>1,076,596</u>	<u>1,074,684</u>
Income from charitable activities					
Activities and training for young people		156,251	-	156,251	136,108
Summer, winter and weekend camps		253,038	-	253,038	211,834
Tours and exchanges		176,309	-	176,309	107,629
Members subscriptions		10,830	-	10,830	9,696
Uniforms, clothing and merchandise		2,589	-	2,589	4,631
Secondment		-	-	-	1,235
		<u>599,017</u>	<u>-</u>	<u>599,017</u>	<u>471,133</u>
Income from investments					
Interest received	5	504	-	504	176
Total income		<u>859,666</u>	<u>816,451</u>	<u>1,676,117</u>	<u>1,545,993</u>
Expenditure on raising funds					
Fundraising costs of donations and legacies		-	-	-	14,091
Publicity and consultancy		2,728	-	2,728	4,298
Salaries and pension contributions		42,250	-	42,250	45,561
		<u>44,978</u>	<u>-</u>	<u>44,978</u>	<u>63,950</u>
Expenditure on charitable activities					
Activities and training for young people		123,919	324,248	448,167	306,199
Summer, winter and weekend camps		267,186	3,984	271,170	204,044
Tours and exchanges		157,173	1,095	158,267	117,992
Hire of local group premises		19,457	-	19,457	15,579
Subsidies and bursaries to members	6	15,955	-	15,955	11,949
Uniforms, clothing and merchandise		3,654	-	3,654	3,322
Printing, postage, stationery and telephone		1,427	11,400	12,826	12,421
Support costs (including governance costs)	7	199,088	47,827	246,915	148,014
Direct charitable expenditure on staff costs	8	119,501	492,285	611,786	360,064
		<u>907,360</u>	<u>880,839</u>	<u>1,788,199</u>	<u>1,179,584</u>
Total expenditure		<u>952,338</u>	<u>880,839</u>	<u>1,833,177</u>	<u>1,243,534</u>
Net (expenditure)/income and net movement in funds for the year		(92,672)	(64,388)	(157,060)	302,459
Reconciliation of funds					
Total funds brought forward		261,496	233,645	495,141	192,682
Total funds carried forward		<u>168,824</u>	<u>169,257</u>	<u>338,081</u>	<u>495,141</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 2020

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		10,840		12,343
Current assets					
Debtors and prepayments	12	227,946		129,971	
Cash and bank balances	13	191,797		454,913	
		<u>419,743</u>		<u>584,884</u>	
Creditors – amounts falling due within one year					
Creditors and accruals	14	(92,502)		(102,086)	
		<u>(92,502)</u>		<u>(102,086)</u>	
Net current assets			327,241		482,798
Total assets less current liabilities			<u>338,081</u>		<u>495,141</u>
The funds of the charity					
Restricted income fund	15		169,257		233,645
Unrestricted income funds:					
General		168,824		261,496	
Total unrestricted funds			168,824		261,496
Total charity funds			<u>338,081</u>		<u>495,141</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 29 January 2021 and signed on its behalf by:



B C Shine, FCMA
Trustee and Honorary Treasurer

Company Registration No. 01713997

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 2020

		2020	2019
	Note	£	£
Cash flows from operating activities			
Cash (absorbed)/generated from operations	18	(259,825)	149,387
Investing activities			
Purchase of tangible fixed assets		(3,795)	-
Interest received		504	176
Net cash generated from investing activities		(3,291)	176
Net (decrease)/increase in cash and cash equivalents		(263,116)	149,563
Cash and cash equivalents at beginning of year		454,913	305,350
Cash and cash equivalents at end of year		<u>191,797</u>	<u>454,913</u>
Relating to:			
Bank balances and short term deposits		<u>191,797</u>	<u>454,913</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 2020

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"), 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 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) Going Concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charitable company 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

c) 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).

d) 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)

e) 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.

f) 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.

g) 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.

h) Stocks

Stocks of uniforms and related equipment are not included in the financial statements as they are not considered to have any realisable value.

i) 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.

j) Employee benefits

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

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.

k) 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.

l) 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)

m) Cash and cash equivalents

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

n) 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 £	2020 Total Funds £	2019 Total Funds £
All Aboard Shops	-	-	-	5,000
Camperdown House Trust	40,000	-	40,000	140,000
The Challenge Network	-	72,488	72,488	119,820
Children's Aid Committee	-	3,334	3,334	6,666
The Childwick Trust	-	-	-	10,000
CST	-	6,019	6,019	4,536
The Dorfman Foundation	-	25,000	25,000	-
Genesis Philanthropy Group	-	166,826	166,826	64,380
#iwill Fund	-	303,700	303,700	-
Jack Petchey Foundation	13,623	-	13,623	16,150
The Jewish Youth Fund	-	10,000	10,000	-
The Judith Trust	-	14,000	14,000	7,000
London Jewish Cultural Centre	-	-	-	23,000
Masonic Charitable Foundation	-	-	-	4,525
National Lottery Heritage Fund	-	40,000	40,000	50,000
The NCS Trust	-	77,084	77,084	-
Pears Foundation	-	45,000	45,000	75,000
Rothchild Foundation	-	25,000	25,000	25,000
Shores Charitable Trust	6,000	-	6,000	7,000
The Sobell Foundation	-	20,000	20,000	20,000
UJIA	-	8,000	8,000	7,000
Youth United Foundation	-	-	-	306,556
	<u>59,263</u>	<u>816,451</u>	<u>875,714</u>	<u>891,633</u>
For the year ended 31 March 2019	<u>182,675</u>	<u>708,958</u>	<u>891,633</u>	

4. Financial activities of the charity

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

	2020 £'000s	2019 £'000s
Total income	1,676	1,546
Total expenditure	(1,833)	(1,244)
Net (deficit)/income and net movement in funds for the year	(157)	302
Total funds brought forward	495	193
Total funds carried forward	<u>338</u>	<u>495</u>

Jewish Lads' & Girls' Brigade

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

5. Interest received

This is derived from interest bearing deposit accounts of £504 (2019: £176).

6. Subsidies and bursaries 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. Support Costs and Governance Costs

	Note	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Support Costs					
Salaries and pension contributions	8	31,644	21,241	52,885	50,965
Headquarters administration		112,936	22,588	135,524	47,681
Motor running expenses		3,794	-	3,794	804
Depreciation	10	1,299	3,998	5,297	5,223
Insurance of activities		15,203	-	15,203	15,131
Governance Costs					
Salaries and pension contributions	8	24,669	-	24,669	23,890
Audit Fees		6,180	-	6,180	4,320
Other governance costs		3,363	-	3,363	-
		<u>199,088</u>	<u>47,827</u>	<u>246,915</u>	<u>148,014</u>
For the year ended 31 March 2019		<u>107,291</u>	<u>40,723</u>	<u>148,014</u>	

8. Analysis of staff costs

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Wages and salaries	150,159	513,526	663,685	436,535
Social security costs	53,076	-	53,076	33,342
Pension and insurance costs	14,828	-	14,828	10,603
	<u>218,063</u>	<u>513,526</u>	<u>731,589</u>	<u>480,480</u>
Generating funds	42,250	-	42,250	45,561
Direct charitable expenditure	119,501	492,285	611,786	360,064
Support costs	31,644	21,241	52,885	50,965
Governance costs	24,669	-	24,669	23,890
	<u>218,064</u>	<u>513,526</u>	<u>731,590</u>	<u>480,480</u>
For the year ended 31 March 2019	<u>199,071</u>	<u>281,409</u>	<u>480,480</u>	

No trustees received any remuneration or reimbursement of expenses in the year (2019: none).

Jewish Lads' & Girls' Brigade

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

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

	2020	2019
Activities and Training for Young People	20	10
We Were There Too	3	1
Other (general, fundraising, administration, management)	7	9
	<u>30</u>	<u>20</u>

9. Staff benefits

The charity administers 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: 28 (2018: 16)

The number of employees whose total remuneration for the year fell within £80,001 - £90,000 was: 1 (2019: £80,001 - £90,000 - 1).

	2020 £	2019 £
Contributions payable by the company for the year	<u>14,828</u>	<u>4,629</u>

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

	2020 £	2019 £
Aggregate compensation	<u>107,805</u>	<u>105,824</u>

10. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

	Motor Vehicles £	Office Equipment £	Total £
Cost 1.4.2019	15,990	45,651	61,641
Additions	-	3,795	3,795
Cost 31.3.2020	<u>15,990</u>	<u>49,446</u>	<u>65,436</u>
Depreciation as at 1.4.2019	3,997	45,300	49,297
Depreciation charged for the year	3,997	1,300	5,297
Depreciation as at 31.3.2020	<u>7,994</u>	<u>46,600</u>	<u>54,594</u>
Written down value as at 31.3.2020	<u>7,994</u>	<u>2,846</u>	<u>10,840</u>
Written down value as at 31.3.2019	<u>11,992</u>	<u>351</u>	<u>12,343</u>

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

Jewish Lads' & Girls' Brigade

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

11. Net assets between funds

	Unrestricted Funds	Restricted Funds	2020 Total	2019 Total
	£	£	£	£
Fixed Assets	10,840	-	10,840	12,344
Current Assets	250,486	169,257	419,743	584,884
Current Liabilities	(92,502)	-	(92,502)	(102,086)
Net Assets	<u>168,824</u>	<u>169,257</u>	<u>338,081</u>	<u>495,142</u>
For the year ended 31 March 2019	<u>261,497</u>	<u>233,645</u>	<u>495,142</u>	

12. Debtors

	2020 Total	2019 Total
	£	£
Trade debtors	16,958	3,255
Other debtors	195,708	96,487
Prepayments	<u>15,280</u>	<u>30,229</u>
	<u>227,946</u>	<u>129,971</u>

13. Cash and bank balances

	2020 Total	2019 Total
	£	£
Interest cheque and deposit accounts	183,768	443,395
Business reserve account	6,427	5,407
Petty cash	<u>1,602</u>	<u>6,111</u>
	<u>191,797</u>	<u>454,913</u>

14. Creditors: amounts falling due within one year

	2020 Total	2019 Total
	£	£
Accruals	25,134	22,976
Other creditors	<u>67,368</u>	<u>79,110</u>
	<u>92,502</u>	<u>102,086</u>

Jewish Lads' & Girls' Brigade

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

15. 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 31.3.2019	Incoming Resources	Resources Expended	Balance at 31.3.2020
	£	£	£	£
Accredited Youth Leadership Training	-	10,000	10,000	-
Core Activities	105,446	-	105,446	-
DofE	37,500	65,000	80,000	22,500
DofE - Special Needs Provision	9,055	-	-	9,055
evolve - young volunteering initiative	15,980	498,860	457,083	57,757
Inclusion	-	14,000	14,000	-
Jewish identity and heritage activities	-	8,000	8,000	-
NCS	-	149,572	134,297	15,275
Security	-	6,019	6,019	-
We Were There Too	53,671	65,000	61,996	56,675
Vehicle purchase	11,993	-	3,998	7,995
	<u>233,645</u>	<u>816,451</u>	<u>880,839</u>	<u>169,257</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.

Vehicle purchase – For the purchase of a 9 seater 'minibus'.

16. Financial Commitments

The Company had annual financial commitments:

	2020	2019
	£	£
Payable within 1 year	10,942	10,942
Payable within 1 and 5 years	-	10,942
	<u>10,942</u>	<u>21,884</u>

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

Jewish Lads' & Girls' Brigade

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

17. Related Party Transactions

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

- There is common trustee – Mr A Shelley.
- Grants of £40,000 (2019: £140,000) were received from Camperdown House;
- A rent of £7,100 (2018: £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”.

UJIA is a related party in respect of the following:

- There is a common trustee Mrs R Green;
- A grant of £8,000 (2019: £7,000) was received from UJIA;

18. Cash generated from operations

	2020 Total £	2019 Total £
(Deficit)/surplus for the year	(157,060)	302,459
<i>Adjustments for:</i>		
Investment income recognised in profit or loss	(504)	(176)
Depreciation and impairment of tangible fixed assets	5,297	5,222
<i>Movements in working capital:</i>		
(Increase)/decrease in debtors	(97,975)	37,092
(Decrease) in creditors	(9,584)	(70,210)
(Decrease) in deferred income	-	(125,000)
Cash (absorbed)/generated from operations	(259,825)	149,387



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