

The Jewish Lads' & Girls' Brigade

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

Report and Financial Statements

Year Ended 31 March 2008

Charity Number: 286950

Company Number: 1713997

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COMPANIES HOUSE

The Jewish Lads' & Girls' Brigade
Camperdown, 3 Beechcroft Road, South Woodford, London E18 1LA
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The 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 2008

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The Jewish Lads' & Girls' Brigade

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

Report of the Trustees (Brigade Council) for the year ended 31 March 2008

The Council, as the body of managing Trustees, is pleased to present its annual report and accounts for the Jewish Lads' & Girls' Brigade (otherwise known as the JLGB) for the year ended 31 March 2008.

Reference and administrative details

Charity Number: 286950

Company Number: 1713997

Principal Office: The Jewish Lads' & Girls' Brigade,
Camperdown, 3 Beechcroft Road,
South Woodford, London E18 1LA

Honorary Auditors: Gerald Edelman, Chartered Accountants,
Edelman House, 1238 High Road,
Whetstone, London N20 0LH

Bankers: CafCash Limited (Charities Aid Foundation),
Kings Hill, West Malling,
Kent ME19 4TA

National Westminster Bank Plc,
PO Box 2DG, 208 Piccadilly,
London W1A 2DG

Solicitors: Nicholson, Graham & Jones,
110 Cannon Street,
London EC4N 6AR

Directors and Trustees

The Members of Council are the directors of the charitable company (the charity) and are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

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

President: The Lord Levy

Chairman: N H Terret, JP

Commandant: Mrs J Attfield

Honorary Officers: J A Cooper, FCA
J A Fox, JP
Lady Lazarus
Rabbi Dr A Levy, PhD, FJC
Mrs M Simberg

Elected Members: M Hilsenrath
H Kemp (appointed 20th January, 2008)
L Lane
Mrs L Lewis
H M Livingston, CA
R G Marshall
R Roukin
B C Shine, FCMA
A Simberg
N H Terret, JP
S J Weisser

Nominated Members: R E Cirsch
H S Harris
Mrs E J Terret, BA

Treasurers: B M Hieger
B C Shine, FCMA

Chief Executive: N S Martin BSc (Hons) M.A.
(Company Secretary)

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, supported by the Rules and Regulations: Overall responsibility is vested in the Brigade Council which appoints the Commandant and other members.

The Council vests the operation of the JLGB in the Commandant who appoints the Headquarters Committee to provide advice and support, and other sub-committees.

The Council comprises the Brigade Commandant, the Honorary Treasurers, Honorary Officers (no more than 10), Elected Members (no more than 15) and Nominated Members (no more than 7). One-third of the Elected Members, usually the longest-serving, are required to stand down each year but may offer themselves for re-election at the Annual General Meeting on the recommendation of the Council.

The Members of Council are Directors of the Limited Company.

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

Appointment of Trustees

As set out in the Memorandum and Articles of Association the Council may at any time appoint any person as an elected member of the Council either to fill a casual vacancy or by way of addition to the Council provided that the prescribed maximum of elected members be not thereby exceeded and provided further that the number so appointed shall not exceed one-quarter of the number of the elected members of the Council appointed under Articles 36, 47 and 49. Any person so appointed shall retain his or her office only until the next Annual General Meeting but he or she shall then be eligible for re-election.

Trustee induction and Training

New Trustees are briefed by the Chief Executive on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the Council and decision making processes, the business plan and recent financial performance of the charity. New Trustees are given many opportunities to meet key volunteers, employees and other Trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The Brigade Council vests the day to day administration of the Brigade in the Commandant and the Brigade Staff, advised by the Headquarters' Committee. The Commandant is assisted by the Deputy Commandant, Chief Staff Officer, Chief Executive (Brigade Secretary), Quartermaster and Chaplain. A Chief Executive is appointed by the Trustees to manage the day to day operations of the charity. 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

In September 2005 the Brigade issued a new policy document detailing guidelines and principles for making the Brigade a safe organisation. Policies and procedures include: Communication; health and safety; behaviour; disclosure; child protection and equal opportunities. In Feb 2007 the Brigade also appointed a Health & Safety Officer to carry out a full review of risk assessment procedures across the Brigade. The Brigade works closely with the National Council for Voluntary Youth Organisation (NCVYS) who have accredited the Brigade as a "safe" organisation.

A key element in the management by the Brigade Council is that of financial risk. The setting of a budget, a reserves policy and the establishment of fundraising committee are regularly reviewed by the Brigade Council.

Objectives and Activities

The objects of the charity are:

to train young persons of the Jewish faith in loyalty, honour, discipline and self-respect that they shall become worthy and useful citizens and a credit to their country and their community in the tradition and with the customs of The Jewish Lads' & Girls' Brigade as formerly constituted prior to the incorporation of the Company; and

to provide or assist in the provision of facilities for recreation or other leisure-time occupation in the interests of social welfare for young persons of the Jewish faith within the United Kingdom with the object of improving their condition of life.

Aim

The JLGB seeks to enrich their lives through a diverse range of experiences and activities within a friendly, safe and structured environment, encouraging friendship and their development in the Jewish and wider community.

Method

Activities are the "tools" used to teach young people how to work together, how to be courteous and tolerant of others and how to take a pride in themselves. The most effective means of teaching young people is by personal example. Leaders are therefore expected to exemplify the highest standards in everything they do.

Sport, music, The Duke of Edinburgh's Award, the Challenge Award for Jewish Youth, camping, voluntary service, leadership training, adventure pursuits, Israel-linked programmes and, in the uniformed groups, the uniform and the formal activities such as drill and parades, offer opportunities to develop a range of personal and inter-personal skills, especially management and team work.

Structure

The JLGB is made up of:

1. The traditional uniformed groups and bands meet weekly across the UK. Junior groups run for the 8 to 11 year-olds while Senior groups are open to young people aged 11 to 18 years.
2. The JLGB Schools Project promotes and develops challenging schemes and exciting opportunities such as The Duke of Edinburgh's Award for those young Jewish people who do not want, or are unable, to join the uniformed JLGB. It operates in Jewish schools, youth movements and clubs, and the small Jewish communities.

3. The JLGB Young Volunteering project, which encourages Jewish young people aged 8 to 25 years to volunteer their time and energy to help those in the wider community who are in need.

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, the National Youth Agency, the National Council for Voluntary Youth Services, the Central Council for Physical Recreation and Youth Action Network and is affiliated to many youth and welfare agencies in the localities in which it works.

Achievements and Performance

During the year under review there were approximately 3,500 young people between 8 and 19 years of age in membership or associated with the organisation. The uniformed units of the JLGB work with young people in London, Birmingham, Cardiff, Delamere Forest, Glasgow, Leeds, Liverpool, Manchester, Nottingham and Southend. The JLGB Outreach Kiruv Project works in partnership with schools, clubs and other bodies throughout the country. The JLGB Hand-in-Hand project, supported by the Community Fund encourages young people to engage in voluntary service to the community.

Through a partnership with Community Service Volunteers (CSV) 66 young people gained Millennium Volunteer Awards of Excellence making an overall total of 335. As a result of these efforts, the JLGB has been accredited by the Department for Education and Skills to approve these Awards nationally.

JLGB activities included summer, winter, spring and weekend camps, Israel Tour and the new Europe Tour, leadership training and outdoor pursuits, sports, music, first aid and life saving, conservation projects and community work. Other activities included The Duke of Edinburgh's Award, (for which the JLGB is the only exclusively Jewish Operating Authority), and the Challenge Award for Jewish Youth. The JLGB works closely with many activity and welfare agencies, including Association of Jewish Refugees, Cancer Research, Jewish Care, Maccabi GB, Nightingale House and Norwood.

During the year a grants officer was employed. The performance and results of his activities was managed by the Chief Executive and reviewed from time to time by the Brigade Council.

Interfaith and Special Needs

The JLGB has also established links with other faith agencies as part of a developing programme of inter-faith projects. Young people with special needs are encouraged to take part in all activities and schools now welcome the benefits to those pupils with Special Educational Needs (SEN) that come from activities such as The Duke of Edinburgh's Award. The JLGB has also been working closely with the Boys Brigade, Girls' Brigade and the Church Lads' and Church Girls' Brigade.

Leadership

The JLGB could not survive without the dedicated support and unstinting energy and enthusiasm of its many volunteers. During the year under review, it is conservatively estimated that over 75,000 hours of voluntary effort were "donated" to the work of the uniformed JLGB groups. Such a contribution could not be purchased, but its value at standard youth work rates exceeds one million pounds. This figure does not show in the Brigade's accounts and the Brigade Council thanks all the volunteers for their outstanding contribution.

Financial Review

Funding

The JLGB is grateful to those individuals, charitable trusts and other bodies who have generously supported its work during the past year. In particular, it thanks the Trustees of Camperdown House, the Department for Education and Skills, the Community Fund (formerly the National Lottery Charities Board) and Community Service Volunteers for the trust they place in the JLGB.

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

Results

The statement of financial activities showed that there was an operating deficit of £14,007 on unrestricted funds spent on standard JLGB activities. A net sum of £6,358 was spent from restricted funds that may be spent only on those activities for which the grants were made.

Fixed assets

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

Reserves Policy

The Trustees have reviewed the charity's need for reserves in line with the guidance issued by the Charity Commission and have set aside or designated £25,000 to meet commitments on co-financed projects. The balance of the funds amounting to £130,000 approximates to 3 months running costs. The Council believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs.

Plans for Future Periods

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

Our main aims are to:

- produce better skilled youth workers
- provide nationally accredited training programmes
- enable more young people to improve their personal and social skills
- give young people more recognition for their achievements
- provide increased opportunities for young people to make a positive contribution to their communities
- develop new approaches to meeting young people's needs that can be shared and replicated
- provide greater access for young people to specialist provision that is most effectively delivered at a national level.

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.

With sufficient funding our programmes will help them to:

- acquire leadership and management skills
- improve their inter-personal relationships
- grow in self-confidence and acquire self-respect
- increase their awareness of the needs of others
- become more active and healthy individuals
- learn key life skills
- enhance their credentials in the eyes of universities and employers
- REALISE THEIR POTENTIAL.

Trustees' responsibility in relation to the financial statements

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

- Select suitable accounting policies and then apply them consistently;
- Make sound judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is appropriate to presume that the charity will not continue in business.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 1985. 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 trustees, 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.

Auditors

A resolution will be proposed at the Annual General Meeting that Gerald Edelman, Chartered Accountants, be re-appointed as auditors to the charity for the ensuing year.

By order of the Council



N S Martin

Chief Executive:
(Company Secretary)

9 December 2008

The Jewish Lads' & Girls' Brigade

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

Report of the Honorary Auditors to the Brigade Council

We have audited the financial statements of Jewish Lads and Girls Brigade on pages 12 to 20 for the year ended 31 March 2008. These financial statements have been prepared under the historical cost convention and the accounting policies therein.

This report is made solely to the company's members, as a body in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of the trustees and auditors

As described in the statement of trustees' responsibilities on page 9 the company's trustees are responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you if, in our opinion, the Trustees' report is not consistent with the financial statements, if the company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We are not required to consider whether the statement in the Trustees' Report concerning the major risks to which the charity is exposed covers all existing risks and controls, or to form an opinion on the effectiveness of the charity's risk management and control procedures.

We read the trustees' report and consider the implications for our report if we become aware of any apparent misstatements within it.

The Jewish Lads' & Girls' Brigade

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Report of the Honorary Auditors to the Brigade Council (Continued)

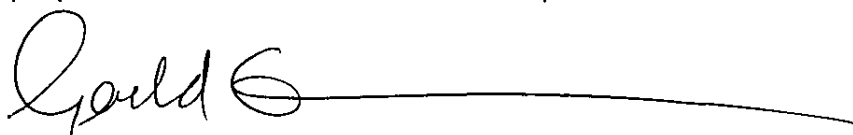
Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2008 and of its incoming resources and application of resources, including its income and expenditure for the period then ended and have been properly prepared in accordance with the Companies Act 1985.



GERALD EDELMAN

9th December 2008

*Chartered Accountants
Registered Auditor*

1238 High Road
Whetstone
London N20 0LH

The 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 2008

| | Note | Unrestricted Funds £ | Restricted Funds £ | 31 March 2008 Total Funds £ | 31 March 2007 Total Funds £ |
|---|------|-------------------------|-----------------------|-----------------------------------|-----------------------------------|
| Voluntary Income | | | | | |
| Fundraising and contributions | | 18,014 | - | 18,014 | 39,685 |
| Grants | 1 | 110,022 | 167,847 | 277,869 | 311,878 |
| Legacies | | 100 | - | 100 | - |
| | | <u>128,136</u> | <u>167,847</u> | <u>295,983</u> | <u>351,563</u> |
| Members contributions | | | | | |
| Summer and weekend camps | 7 | 152,566 | - | 152,566 | 139,686 |
| Activities | | 23,010 | - | 23,010 | 14,432 |
| Uniforms | | 7,068 | - | 7,068 | 5,549 |
| Capitation and levy | | 13,007 | - | 13,007 | 17,047 |
| Tours | | 54,543 | - | 54,543 | 52,813 |
| | | <u>250,194</u> | <u>-</u> | <u>250,194</u> | <u>229,527</u> |
| Other income | | | | | |
| Interest received | 5 | 9,411 | - | 9,411 | 8,477 |
| | | <u>9,411</u> | <u>-</u> | <u>9,411</u> | <u>8,477</u> |
| Total incoming resources | | <u>387,741</u> | <u>167,847</u> | <u>555,588</u> | <u>589,567</u> |
| Resources Expended | | | | | |
| <i>Cost of Generating Funds</i> | | | | | |
| Fundraising costs of grants and donations | | 32,152 | - | 32,152 | 27,699 |
| | | <u>32,152</u> | <u>-</u> | <u>32,152</u> | <u>27,699</u> |
| <i>Direct charitable expenditure</i> | | | | | |
| Summer and weekend camp expenses | 8 | 152,566 | - | 152,566 | 142,534 |
| Hire of company premises | | 26,217 | 3,890 | 30,107 | 26,017 |
| Uniforms | | 10,769 | 6,358 | 17,127 | 5,421 |
| | | <u>189,552</u> | <u>10,248</u> | <u>200,000</u> | <u>173,972</u> |
| Salaries and pension contributions | 10 | 5,716 | 97,650 | 103,366 | 86,007 |
| Printing, postage, stationery and telephone | | 16,034 | 1,557 | 17,591 | 19,392 |
| Insurance of activities | | 9,234 | 778 | 10,012 | 16,021 |
| Training, sports, activities | | 21,831 | 22,531 | 44,362 | 41,363 |
| Tours | | 43,681 | 3,750 | 47,431 | 48,598 |
| Grants and subsidies to Members | 6 | 5,998 | 4,709 | 10,707 | 13,612 |
| | | <u>292,046</u> | <u>141,223</u> | <u>433,269</u> | <u>398,965</u> |
| Other resources expended | | | | | |
| Salaries and pension contributions | 10 | 24,711 | 27,270 | 51,981 | 61,178 |
| Headquarters administration | 9 | 29,897 | 3,039 | 32,936 | 25,523 |
| Motor running expenses | | 2,444 | - | 2,444 | 1,564 |
| Depreciation | | 2,834 | - | 2,834 | 3,739 |
| Publicity and consultancy | | 7,764 | 2,173 | 9,937 | 26,130 |
| Development | | 9,900 | 500 | 10,400 | 13,668 |
| | | <u>77,550</u> | <u>32,982</u> | <u>110,532</u> | <u>131,802</u> |
| Total resources expended | | <u>401,748</u> | <u>174,205</u> | <u>575,953</u> | <u>558,466</u> |
| Net incoming/(outgoing) resources for the period | | <u>(14,007)</u> | <u>(6,358)</u> | <u>(20,365)</u> | <u>31,101</u> |
| <i>Reconciliation of funds</i> | | | | | |
| Total funds brought forward | | 145,928 | 30,000 | 175,928 | 144,827 |
| | | <u>145,928</u> | <u>30,000</u> | <u>175,928</u> | <u>144,827</u> |
| Total funds carried forward | | <u>131,921</u> | <u>23,642</u> | <u>155,563</u> | <u>175,928</u> |

All incoming resources and resources expended derive from continuing activities.

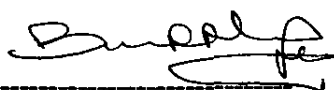
The Jewish Lads' & Girls' Brigade

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

Balance Sheet at 31 March 2008

| | Note | As At 31-Mar 2008 £ | As At 31-Mar 2007 £ |
|--|------|------------------------------|------------------------------|
| Fixed assets | | | |
| Tangible assets | 4 | 11,290 | 12,768 |
| Current assets | | | |
| Debtors | 11 | 30,244 | 25,924 |
| Cash and bank balances | 12 | 141,906 | 203,342 |
| | | <u>183,440</u> | <u>242,034</u> |
| Creditors - amounts falling due within one year | | | |
| Creditors and accruals | 13 | 27,877 | 66,106 |
| | | <u>155,563</u> | <u>175,928</u> |
| Net current assets | | <u>155,563</u> | <u>175,928</u> |
| <i>The funds of the charity</i> | | | |
| Restricted income funds | 14 | 23,642 | 30,000 |
| | | <u>131,921</u> | <u>145,928</u> |
| Unrestricted income funds: General | | 131,921 | 145,928 |
| Total unrestricted funds | | <u>131,921</u> | <u>145,928</u> |
| Total charity funds | | <u>155,563</u> | <u>175,928</u> |

Approved by the Trustees on 9th December 2008 and signed on their behalf by:



B M Hieger
Trustee and Joint Honorary Treasurer



B C Shine FCMA
Trustee and Joint Honorary Treasurer

The Jewish Lads' & Girls' Brigade

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Notes forming part of the financial statements for the year ended 31 March 2008

1. Accounting policies

There have been no changes in accounting policies during the year.

a) Basis of preparation

The financial statements have been prepared under the historical cost convention and comply with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) issued in March 2005, applicable UK accounting standards and the Companies Act 1985, using the following accounting policies:

b) Incoming resources

Voluntary income including donations, legacies and grants that provide the core funding or are of a general nature are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies that the grant or donation must only be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes income received and where entitlement to grant funding is subject to specific performance conditions (as related goods or services are provided).

Grants Receivable

| | Unrestricted funds | Restricted funds | Year to 31 March 2008 Total funds | Year to 31 March 2007 Total funds |
|-------------------------------------|-----------------------|---------------------|---|---|
| | £ | £ | £ | £ |
| Community Service Volunteers | - | 20,697 | 20,697 | 20,699 |
| British Council | - | 3,750 | 3,750 | 691 |
| Department for Education and Skills | - | 118,100 | 118,100 | 110,338 |
| Community Fund | - | 15,000 | 15,000 | - |
| Childrens Aid Committee | - | - | - | 4,500 |
| M Althorpe | - | 300 | 300 | 250 |
| Charitable Trusts | | | | |
| Camperdown House Trust | 40,000 | - | 40,000 | 59,000 |
| Jack Petchey Foundation | 16,000 | - | 16,000 | 9,400 |
| Baltic CHT | 2,500 | - | 2,500 | - |
| B & S Fink Foundation | <u>10,000</u> | <u>-</u> | <u>10,000</u> | <u>-</u> |
| c/forward | 68,500 | 157,847 | 226,357 | 204,878 |

Grants Receivable continued

| | | | | | |
|--------------------------|-----------|----------------|----------------|----------------|----------------|
| | b/forward | 68,500 | 157,847 | 226,357 | 204,878 |
| Garfield Weston | | - | - | - | 25,000 |
| Hobson | | 10,000 | - | 10,000 | 30,000 |
| J E Joseph CT | | 1,500 | | 1,500 | - |
| LJS United Charities | | - | - | - | 2,000 |
| Nathan Laski Mem. CT | | - | 5,000 | 5,000 | - |
| Old Comrades Association | | 3,422 | - | 3,422 | - |
| Pears Family CT | | - | 5,000 | 5,000 | - |
| J & L Randall | | 600 | - | 600 | - |
| R & S Cohen Foundation | | - | - | - | 50,000 |
| Shasha CT | | 25,000 | - | 25,000 | - |
| Stoller CT | | 1,000 | - | 1,000 | - |
| | | <u>110,022</u> | <u>167,847</u> | <u>277,869</u> | <u>311,878</u> |
| | | ===== | ===== | ===== | ===== |

c) Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report.

d) Resources expended

Expenditure is recognised when a liability is incurred. Grants in need to members are authorised only by an independent officer appointed by the Brigade Commandant for that purpose.

Costs of generating funds are those costs incurred in attracting voluntary income.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg. allocating staff costs by the time spent and other costs by their usage.

e) Value Added Tax

The charity is not registered for Value Added Tax and cannot therefore recover tax incurred on goods or services purchased.

f) Depreciation

Depreciation is provided to write off the cost, less estimated residual values, of all assets, over their expected useful lives. Depreciation is calculated on a straight line basis at 25% per annum. Office equipment purchased from the Community Fund grant for that purpose is treated as above and the un-depreciated balance carried forward.

g) Stocks

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

h) Funds structure

The charity has a number of restricted income funds to account for situations where a donor requires that they must be spent on a particular purpose or funds have been raised for a specific purpose. All other funds are unrestricted income funds.

i) Pensions

The charity operates a defined contribution scheme for the benefit of one employee, contributions payable are charged to the SOFA in the year payable. Costs incurred during the year are shown in note 10. There were no amounts outstanding at the year end.

j) Brigade Units

These accounts do not account for the local funds held by individual units; in the opinion of the Trustees, these are not material.

2. Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Financial activities of the charity

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

| | 2008 | 2007 |
|--|---------------|---------------|
| | £'000s | £'000s |
| Gross incoming resources | 556 | 590 |
| Total expenditure on charitable activities | 433 | 399 |
| Fundraising costs of grants and donations | 32 | 28 |
| Governance costs | 111 | 132 |
| Net incoming resources | (20) | 31 |
| Total funds brought forward | 176 | 145 |
| Total funds carried forward | 156 | 176 |

| | Year ended 31 March 2008 £ | Year ended 31 March 2007 £ |
|--|-------------------------------------|-------------------------------------|
|--|-------------------------------------|-------------------------------------|

4. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

| | Motor Vehicles £ | Office Equipment £ | As at 31 March 2008 £ | As at 31 March 2007 £ |
|-----------------------------------|------------------------|--------------------------|--------------------------------|--------------------------------|
| Cost 1.4.2007 | 7,000 | 35,393 | 42,393 | 42,134 |
| Additions | - | 1,902 | 1,902 | 805 |
| Cost 31.3.2008 | 7,000 | 37,295 | 44,295 | 42,939 |
| | ===== | ===== | ===== | ===== |
| Depreciation as at 1.4.2007 | 3,500 | (26,671) | (30,171) | (26,432) |
| Depreciation charged for the year | 1,750 | 1,084 | 2,834 | 3,739 |
| Depreciation as at 31.3.2008 | <u>5,250</u> | <u>27,755</u> | <u>33,005</u> | <u>30,171</u> |
| Written down value 31.3.2008 | 1,750 | 9,540 | 11,290 | 12,768 |
| | ===== | ===== | ===== | ===== |

5. Interest received

This is mostly derived from interest bearing deposit accounts.

6. Grants Payable

The grants payable to individuals represents financial assistance to enable members of the JLGB facing financial hardship to take a full and active part in JLGB programmes. Payments are approved by the Trustees after consultation with an independent member of the JLGB who is not a Trustee. There are no additional support costs associated with grants payable. All the grants are made to individuals.

7. Camping receipts

| | | |
|------------------------------|----------------|----------------|
| National Summer Camps | 77,138 | 70,585 |
| Other camps | 64,721 | 55,489 |
| | <u>141,859</u> | <u>126,074</u> |
| Grants in need and subsidies | 10,707 | 13,612 |
| | <u>152,566</u> | <u>139,686</u> |

8. Camping expenses

| | | |
|-----------------------|----------------|----------------|
| National Summer Camps | 88,729 | 91,759 |
| Other camps | 63,837 | 50,775 |
| | <u>152,566</u> | <u>142,534</u> |
| | ===== | ===== |

9. Headquarters administration

| | Unrestricted funds | Restricted funds | 2008 Total funds | 2007 Total funds |
|---------------------------------------|-----------------------|---------------------|------------------------|------------------------|
| | £ | £ | £ | £ |
| Rent, rates and services | 8,508 | 2,066 | 10,574 | 10,219 |
| Bank charges | 236 | - | 236 | 159 |
| Insurance | 531 | - | 531 | 914 |
| Repairs and decoration | 5,227 | - | 5,227 | 7,556 |
| General expenses | 1,567 | 389 | 1,956 | 1,851 |
| Annual subscriptions and affiliations | 493 | - | 493 | 979 |
| Travelling | 235 | - | 235 | 488 |
| Computer software and support | 12,042 | 584 | 12,626 | 2,234 |
| Meetings | 418 | - | 418 | 511 |
| Parking | 640 | - | 640 | 612 |
| | <u>29,897</u> | <u>3,039</u> | <u>32,936</u> | <u>25,523</u> |
| | ===== | ===== | ===== | ===== |

10. Analysis of staff costs

| | Unrestricted funds | Restricted funds | Year ended 31 March 2008 Total funds | Year ended 31 March 2007 Total funds |
|---|-----------------------|---------------------|---|---|
| | £ | £ | £ | £ |
| Wages and salaries | 19,882 | 118,063 | 137,945 | 130,026 |
| Social security costs | 6,932 | 6,857 | 13,789 | 13,651 |
| Pension and insurance costs - Current period | 3,613 | - | 3,613 | 3,508 |
| | <u>30,427</u> | <u>124,920</u> | <u>155,347</u> | <u>147,185</u> |
| | ===== | ===== | ===== | ===== |
| Direct charitable expenditure | 5,716 | 97,650 | 103,366 | 86,007 |
| Management and administration | 24,711 | 27,270 | 51,981 | 61,178 |
| | <u>30,427</u> | <u>124,920</u> | <u>155,347</u> | <u>147,185</u> |
| | ===== | ===== | ===== | ===== |

No council members received any reimbursement of expenses in the year.

| | Year ended 31 March 2008 Number | Year ended 31 March 2007 Number |
|--|--|--|
| The average monthly number of persons employed during the year was as follows: | | |
| Full time - training and activities | 3 | 2 |
| Part time - training and activities | 2 | 2 |
| Full time - management and administration | 3 | 3 |
| Part time - management and administration | 1 | 1 |

During the year the number of staff accruing benefits under defined contribution schemes was: 1 (2007-1).

No employees individual emoluments exceeded £60,000 (2007: Nil).

11. Debtors

| | As At 31 March 2008 £ | As At 31 March 2007 £ |
|----------------|--------------------------------|--------------------------------|
| Sundry debtors | 12,909 | 16,572 |
| Prepayments | 17,335 | 9,352 |
| | <u>30,244</u> ===== | <u>25,924</u> ===== |

12. Cash and bank balances

| | | |
|---|-------------------------|-------------------------|
| High interest cheque and deposit accounts | 138,577 | 197,798 |
| Current account | 500 | 500 |
| Business reserve account | 2,569 | 4,958 |
| Petty cash | 260 | 86 |
| | <u>141,906</u> ===== | <u>203,342</u> ===== |

13. Creditors:

amounts falling due within one year

| | | |
|----------------------------|------------------------|------------------------|
| Accruals & deferred income | 13,906 | 30,348 |
| Sundry creditors | 13,971 | 35,758 |
| | <u>27,877</u> ===== | <u>66,106</u> ===== |

14. Restricted Funds

The Restricted Funds form part of the cash and bank balances.

| As At 31 March 2008 £ | As At 31 March 2007 £ |
|--------------------------------|--------------------------------|
|--------------------------------|--------------------------------|

15. Financial Commitments

The Company had annual financial commitments expiring in 2-5 years.

| | |
|----------------|----------------|
| 7,100 ===== | 7,100 ===== |
|----------------|----------------|

The above relate to leasehold land and buildings.

16. Investments

The Brigade, as a policy holder of Friends Provident PLC, received a free issue of 200 ordinary shares of 10p each in that company. The market value of these shares at 31 March 2008 was £247 (2007 - £385).

17. Related Party Transactions

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

- There is a common trustee;
- A grant of £40,000 was received from Camperdown House;
- A rent of £7,100 was paid to Camperdown House for rental of the Brigade Headquarter offices.