

17/3/03

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

Report and Financial Statements

Year Ended

31 August 2003



**JEWISH LADS AND GIRLS BRIGADE**

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

**Annual report and financial statements for the year ended 31<sup>st</sup> August 2003**

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## **JEWISH LADS AND GIRLS BRIGADE**

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

### **Report of the Trustees (the Brigade Council) for the year ended 31<sup>st</sup> August 2003**

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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 August 2003.

#### **Overview**

The JLGB was founded in 1895 and is Britain's longest serving Jewish National Voluntary youth organisation. It is a company limited by guarantee registered in England under registration number 1713997 and is a Registered Charity under number 286950.

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; other sub-committees, including Management Committees for the Outreach and Hand-in-Hand Projects report through Headquarters Committee.

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.

#### **Object**

The Company is established:-

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 the Country and their Community in the tradition and with the customs of the Jewish Lads and 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 including, especially, management and team work.

## **Structure**

The JLGB is made up of

1. The traditional uniformed groups and bands which 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 16 years.
2. The JLGB Outreach/Kiruv Project which promotes and develops challenging schemes and exciting opportunities 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 Hand-in-Hand young volunteering project which encourages Jewish young people aged 13 to 17 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.

## **Principal activity review**

During the year under review there were approximately 4,000 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) over 125 young people gained Millennium Volunteer Awards of Excellence. As a result of these efforts, the JLGB has been accredited by the Department of Education and Skills to approve these Awards nationally.

JLGB activities included summer, winter, spring camps, weekend camps and an Israel 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, (in which the JLGB is the only 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, Norwood-Ravenswood and Talking Newspapers.

### **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.

Government, through the Connexions strategy, is encouraging the national voluntary youth organisations to expand work with those considered "hard to reach" and the JLGB will be seeking a meeting with the DfES to discuss ways in which our programmes can be effectively directed to meet this need.

### **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.

### **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, but the JLGB Council thanks all the volunteers for their outstanding contribution.

### **Results**

The statement of financial activities showed that a sum of £8,062 remained unspent from restricted funds which of course may be spent only on those activities for which the grant was made. However, there was an operating deficit of £23,204 on unrestricted funds spent on standard JLGB activities.

### **Fixed assets**

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

### **Directors**

The Members of Council, also being Directors of the Limited Company, are:

Mrs Jill Attfield	C.S. Kay, MBE	B.C. Shine, FCMA
L.S. Cohen, FCA	Lady Lazarus	A. Simberg
J.A. Cooper, FCA	Rabbi Dr. A. Levy, BA, PhD.	T. Simon
I. Dunn	FJC	A.N. Solomons
A. Elvy	H.M. Livingston, CA	A. Tankel
J.A. Fox, JP	G. Miller	Rabbi Jacqueline Tabick
L.H. Gilbert	P. Mishon, OBE	E. Temerlies
R.J. Gluckstein	J.L. Nedas, FCA	Mrs Edna J. Terret, BA
C.J. Goodman	Dame Simone Prendergast,	N.H. Terret, JP
H. Harris (from 6 Dec 02)	DBE, JP, DL	
B.M. Hieger	P.M. Rossiter, TD JP	

### **Directors' responsibilities for preparation of the financial statements**

Directors are required by the Companies Act 1985 to prepare financial statements for each financial year which give a true and fair view of the company as at the end of the financial year and of the deficit of the company for that year. The Directors are also required to maintain adequate accounting records.

In addition, the Directors are responsible for taking reasonable steps to safeguard the company's assets and to prevent or detect fraud or other irregularities.

Suitable accounting policies have been consistently applied in the preparation of the financial statements and have been supported by prudent estimates and judgements. Applicable accounting standards have been followed.

### **Risk Factors**

The Directors are forming a committee to undertake a full risk assessment of the company's and the charity's operations and the risks to which the charity is exposed. This committee will make recommendations where necessary to enhance systems and procedures to mitigate those risks and the recommendations will be implemented.

### **Stated 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 £80,000 to meet commitments on co-financed projects and £35,000 to safeguard the charity's service commitment in the event of delays in receipt of grants. The balance of the funds amounting to £96,000 approximates to three months running costs. The Council believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs.

### **Honorary Auditors**

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

### **Solicitors**

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

### **Bankers**

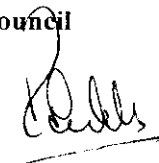
CafCash Limited (Charities Aid Foundation), Kings Hill, West Malling, Kent, ME19 4TA  
National Westminster Bank Plc, PO Box 2DG, 208 Piccadilly, London W1A 2DG

### **By order of the Council**

R S Weber

Secretary

Date

  
  
25 May 2004

## **JEWISH LADS AND GIRLS BRIGADE**

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

### **Report of the Honorary Auditors to the Brigade Council**

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We have audited the financial statements of Jewish Lads and Girls Brigade on pages 6 to 12 for the year ended 31 August 2003. 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 directors and auditors*

As described in the statement of directors' responsibilities on page 2 the company's directors 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 Trustee's 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 directors' remuneration and transactions with the company is not disclosed.

We are not required to consider whether the statement in the Trustee's 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 directors' report and consider the implications for our report if we become aware of any apparent misstatements within it.

#### *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 directors 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 August 2003 and of its incoming resources and application of resources, including its income and expenditure for the year then ended and have been properly prepared in accordance with the Companies Act 1985.



**GERALD EDELMAN**  
Chartered Accountants  
Registered Auditor

*25 May 2004*  
1238 High Road  
Whetstone  
London N20 0LH



# JEWISH LADS & GIRLS BRIGADE

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

## Statement of financial activities for the year ended 31 August 2003

	Note	Unrestricted Funds	Restricted Funds	2003 Total Funds	2002 Total Funds
		£	£	£	£
<b>Incoming resources</b>					
Fundraising and contributions		30,291	-	30,291	23,383
Grants	2a	65,357	168,974	234,331	126,520
		<u>95,648</u>	<u>168,974</u>	<u>264,622</u>	<u>149,903</u>
<b>Members contributions</b>					
Summer and weekend camps	3	87,430	-	87,430	78,890
Activities		11,937	649	12,586	10,902
Uniforms		5,907	-	5,907	5,976
Capitation and levy		12,336	-	12,336	12,519
Conferences and Tours		15,983	-	15,983	19,475
		<u>133,593</u>	<u>649</u>	<u>134,242</u>	<u>127,762</u>
<b>Other income</b>					
Interest received		6,741	-	6,741	8,830
Total incoming resources		<u>235,982</u>	<u>169,623</u>	<u>405,605</u>	<u>286,495</u>
<b>Resources Expended</b>					
<i>Direct charitable expenditure</i>					
Summer and weekend camp expenses	4	87,430	-	87,430	78,890
Hire of company premises		25,965	153	26,118	28,689
Uniforms		7,986	-	7,986	8,558
Salaries and pension Contributions	6	7,975	90,817	98,792	40,173
Printing, postage, stationery and telephone		12,842	5,040	17,882	13,136
Insurance of activities		3,616	3,616	7,232	5,034
Training, sports, activities		23,167	16,481	39,648	40,249
Conferences and tours		10,800	2,353	13,153	22,544
Grants and subsidies to Members		11,702	-	11,702	8,885
Grant to North Manchester Jewish Youth Project	2b	5,000	5,000	10,000	-
		<u>196,483</u>	<u>123,460</u>	<u>319,943</u>	<u>246,158</u>
<i>Management and administration</i>					
Salaries and pension contributions	6	37,815	24,036	61,851	58,306
Headquarters administration	5	20,824	11,377	32,201	15,122
Motor running expenses		1,628	-	1,628	1,636
Depreciation		2,436	2,688	5,124	6,643
Fundraising		-	-	-	1,775
		<u>62,703</u>	<u>38,101</u>	<u>100,804</u>	<u>83,482</u>
Total resources expended		<u>259,186</u>	<u>161,561</u>	<u>420,747</u>	<u>329,640</u>
Net incoming/(outgoing) resources for the year		<u>(23,204)</u>	<u>8,062</u>	<u>(15,142)</u>	<u>(43,145)</u>

# JEWISH LADS & GIRLS BRIGADE

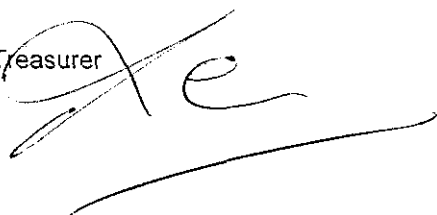
(A Company limited by guarantee and not having a share capital)

## Balance Sheet at 31 August 2003

	Note	2003 £	2002 £
<b>Fixed assets</b>			
Tangible assets	7	13,720	3,102
<b>Current assets</b>			
Debtor	8	26,194	34,894
Cash and bank balances	9	224,033	224,833
		<hr/>	<hr/>
		263,947	262,829
 <b>Creditors - amounts falling due within one year</b>			
Creditors and Accruals	10	52,901	36,641
		<hr/>	<hr/>
<b>Net current assets</b>		211,046	226,188
		=====	=====
 <b>Financed by:</b>			
Unrestricted fund	11	(16,892)	6,312
Centenary fund	12	219,876	219,876
Restricted funds	13	8,062	-
		<hr/>	<hr/>
		211,046	226,188
		=====	=====

Approved by the Trustees on 4<sup>th</sup> March 2004 and signed on their behalf by:

J L Nedas  
Trustee and Joint Honorary Treasurer



B M Hieger  
Trustee and Joint Honorary Treasurer



## JEWISH LADS AND 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 August 2003

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### 1 Accounting policies

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

The financial statements have been prepared under the historical cost convention and comply with the Statement of Recommended Practice "Accounting by Charities" using the following accounting policies:

#### *Tangible fixed assets.*

Fixed assets are stated at cost less accumulated depreciation.

#### *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 undepreciated balance carried forward (see note 13)

#### *Stocks*

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

### 2a Grants Receivable

	Unrestricted funds	Restricted funds	2003 Total funds	2002 Total funds
	£	£	£	£
Community Service Volunteers	-	40,014	40,014	22,907
British Council	-	2,353	2,353	2,423
Department for Education and skills	-	55,138	55,138	30,958
Community Fund	-	65,879	65,879	-
Charitable Trusts—Camperdown House Trust				
Milly Apthorp Trust				
Jack Petchey Foundation	65,357	5,590	70,947	68,232
London North East Community Foundation	-	-	-	2,000
	<u>65,357</u>	<u>168,974</u>	<u>234,331</u>	<u>126,520</u>

With the exception of Community Fund (see note 13) the grants received in respect of these funds were wholly expended in the current year.

**JEWISH LADS AND 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 August 2003 (Continued)****2b 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.

	2003 £	2002 £		
<b>3      Camping receipts</b>				
National summer camps	51,975	48,174		
Other camps	23,883	21,831		
	<u>75,858</u>	<u>70,005</u>		
Grants in need and subsidies	11,572	8,885		
	<u>87,430</u>	<u>78,890</u>		
<b>4      Camping expenses</b>				
National summer camps	58,963	52,777		
Other camps	28,467	26,113		
	<u>87,430</u>	<u>78,890</u>		
<b>5      Headquarters administration</b>				
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2003 Total funds</b>	<b>2002 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent, rates and services	8,988	4,115	13,103	9,422
Bank charges	76	26	102	303
Insurance	584	203	787	783
Repairs and decoration	5,022	3,510	8,532	1,036
General expenses	1,716	1,115	2,831	1,077
Annual subscriptions and affiliations	129	-	129	436
Travelling	195	352	547	239
Advertisements for Staff	1,238	1,274	2,512	-
Computer software and support	2,256	782	3,038	786
Meetings	229	-	229	1,040
Printing	391	-	391	-
	<u>20,824</u>	<u>11,377</u>	<u>32,201</u>	<u>15,122</u>

**JEWISH LADS AND 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 August 2003***(Continued)***6 Staff costs**

	Unrestricted funds	Restricted funds	2003 Total funds	2002 Total funds
	£	£	£	£
Wages and salaries	37,188	105,377	142,565	86,238
Social security costs	3,574	9,476	13,050	7,571
Pension and insurance costs - current year	5,028	-	5,028	4,670
	<u>45,790</u>	<u>114,853</u>	<u>160,643</u>	<u>98,479</u>
	=====	=====	=====	=====
Direct charitable expenditure	7,975	90,817	98,792	40,173
Management and administration	37,815	24,036	61,851	58,306
	<u>45,790</u>	<u>114,853</u>	<u>160,643</u>	<u>98,479</u>
	=====	=====	=====	=====

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

	2003 Number	2002 Number
The average monthly number of persons employed during the year was as follows:		
Full time - training and activities	2	-
Part time - training and activities	4	4
Full time - management and administration	1	1
Part time - management and administration	1	2

**7 Tangible assets**

	Motor Vehicles	Office Equipment	2003	2002
	£	£	£	
Cost	10,915	31,398	42,313	26,569
Depreciation	10,915	17,678	28,593	23,467
	<u>-</u>	<u>13,720</u>	<u>13,720</u>	<u>3,102</u>
	=====	=====	=====	=====

There were no disposals during the year.

**JEWISH LADS AND 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 August 2003(Continued)**

<b>8</b>	<b>Debtors</b>	<b>2003</b>	<b>2002</b>
		<b>£</b>	<b>£</b>
	Sundry debtors	3,552	34,302
	Prepayments	2,642	592
		<u>26,194</u>	<u>34,894</u>
		<u><u>26,194</u></u>	<u><u>34,894</u></u>
<b>9</b>	<b>Cash and bank balances</b>		
	High interest cheque and deposit accounts	216,790	212,943
	Current account	500	500
	Business reserve account	6,468	11,115
	Petty cash	275	275
		<u>224,033</u>	<u>224,833</u>
		<u><u>224,033</u></u>	<u><u>224,833</u></u>
<b>10</b>	<b>Creditors:</b>		
	<b>amounts falling due within one year</b>		
	Accruals	38,227	33,887
	Deferred Income	14,674	2,754
		<u>52,901</u>	<u>36,641</u>
		<u><u>52,901</u></u>	<u><u>36,641</u></u>
<b>11</b>	<b>Movements on unrestricted fund</b>		
	Balance at 1 September 2002	6,312	10,998
	Deficit for the year	(23,204)	(24,686)
	Transfer from Centenary Fund	-	20,000
		<u>(16,892)</u>	<u>6,312</u>
		<u><u>(16,892)</u></u>	<u><u>6,312</u></u>
<b>12</b>	<b>Centenary Fund</b>		
	Balance at 1 September 2002	219,876	239,876
	Transfer to unrestricted fund	-	(20,000)
		<u>219,876</u>	<u>219,876</u>
		<u><u>219,876</u></u>	<u><u>219,876</u></u>

The Centenary Fund was raised to provide the Brigade with funds for capital and development purposes.

**JEWISH LADS AND 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 August 2003** *(Continued)*

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	2003	2002
<b>13</b>		
<b>Restricted funds</b>		
<u>Community Fund</u>		
Balance at 1 September 2002	-	18,459
Net resources expended		(18,459)
Balance of grant for capital expenditure still to be depreciated	8,062	
	<u>8,062</u>	<u>-</u>
Balance at 31 August 2003	<u>8,062</u>	<u>-</u>

**14 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<sup>st</sup> August 2003 was £274. (2002 £289)