

Company No : 1713997

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

**Report and Financial Statements**

**Year Ended**

**31 August 2002**



**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 2002**

---

**Contents**

**Page:**

1	Members of the Council
2	Report of the Brigade Council
4	Honorary Auditors' report
5	Statement of financial activities
6	Balance sheet
7	Notes forming part of the financial statements

---

## **JEWISH LADS AND GIRLS BRIGADE**

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

### **Members of the Council**

---

Mrs Jill Attfield  
L.S. Cohen, FCA  
J.A. Cooper, FCA  
I. Dunn  
A. Elvy  
G. Fifer (Resigned 12 August 02)  
J.A. Fox, JP  
L.H. Gilbert  
R.J. Gluckstein  
C.J. Goodman  
Rev. A. Greenbat, OBE, JP (Resigned 28 November 01)  
H. Harris (from 6 December 02)  
B.M. Hieger  
C.S. Kay, MBE  
Lady Lazarus  
Rabbi Dr. A. Levy, BA, Phd, FJC  
Mrs. Sylvia Littlestone (Resigned 31 October 01)  
H.M. Livingston, CA  
G. Miller  
P. Mishon, OBE  
J.L. Nedas, FCA  
P.M. Rossiter, TD JP  
Dame Simone Prendergast, DBE, JP, DL  
E.L. de Rothschild, CBE, TD (Resigned 17 December 01)  
B.C. Shine, FCMA  
A. Simberg  
T. Simon (from 2 July 02)  
A.N. Solomons  
A. Tankel  
Rabbi Jacqueline Tabick  
E. Temerlies  
Mrs Edna J. Terret, BA  
N.H. Terret, JP

### **Solicitors**

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

### **Bankers**

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

### **Honorary Auditors**

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

### **Registered Charity Number**

286950

### **Company Number**

1713997

## **JEWISH LADS AND GIRLS BRIGADE**

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

### **Report of the Brigade Council for the year ended 31<sup>st</sup> August 2002**

---

The Council presents its report of the affairs of the Company together with the financial statements and honorary auditors' report for the year ended 31 August 2002.

#### **Principal activity review**

During the year under review there were approximately 4,500 young people between 8 and 19 years of age in membership or associated with the organisation. The Brigade works with young people in London, Birmingham, Cardiff, Delamere Forest, Glasgow, Leeds, Liverpool, Manchester, Nottingham and Southend, together with its Outreach-Kiruv Project operated through schools, clubs and other bodies throughout the country. The Hand-in-Hand project continued with the grant from the Community Fund (formerly the National Lottery Charities Board) to encourage young people to engage in voluntary service to the community. Activities included summer, winter and spring camps, Israel Tour, weekend camps, leadership training and outdoor pursuits, sports, music, first aid and life saving 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 Brigade works closely with many agencies including Makor/AJY, Norwood-Ravenswood, Jewish Care. It is a member of the National Council of Voluntary Organisations, the National Youth Agency, the National Council for Voluntary Youth Services and the Central Council for Physical Recreation.

#### **Results**

The statement of financial activities showed net outgoing resources of £43,145, of which £18,459 is covered by the unspent Centenary Fund Grant brought forward from the previous year.

#### **Fixed assets**

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

#### **Directors**

Members of the Brigade Council are as shown on page 1.

#### **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.

## **JEWISH LADS AND GIRLS BRIGADE**

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

**Report of the Brigade Council for the year ended 31<sup>st</sup> August 2002 (Continued)**

---

### **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 £100,000 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 £90,000 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 have expressed their willingness to continue in office and a resolution to re-appoint them will be proposed at the annual general meeting.

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

R S Weber

Secretary

Date

  
28 August 2002

## **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**

---

We have audited the financial statements of Jewish Lads and Girls Brigade on pages 6 to 12 for the year ended 31 August 2002. 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 directors' 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 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 2002 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*

*28 August 2003*  
.....  
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 2002

Note	Unrestricted Funds	Restricted Funds	2002 Total Funds	2001 Total Funds
	£	£	£	£
<b>Incoming resources</b>				
Fundraising and contributions	23,308	75	23,383	32,134
Grants <b>2</b>	68,232	58,288	126,520	139,199
Legacies <b>3</b>	-	-	-	-
	<u>91,540</u>	<u>58,363</u>	<u>149,903</u>	<u>171,333</u>
<b>Members contributions</b>				
Summer and weekend camps <b>4</b>	78,890	-	78,890	86,356
Activities	10,722	180	10,902	9,873
Uniforms	5,976	-	5,976	7,624
Capitation and levy	12,519	-	12,519	13,056
Conferences and Tours	13,305	6,170	19,475	24,889
	<u>121,412</u>	<u>6,350</u>	<u>127,762</u>	<u>141,798</u>
<b>Other income</b>				
Interest received	8,830	-	8,830	12,561
<b>Total incoming resources</b>	<u>221,782</u>	<u>64,713</u>	<u>286,495</u>	<u>325,692</u>
<b>Resources Expended</b>				
<i>Direct charitable expenditure</i>				
Summer and weekend camp expenses <b>5</b>	78,890	-	78,890	86,356
Hire of company premises	28,689	-	28,689	25,795
Uniforms	8,558	-	8,558	9,853
Salaries and pension Contributions <b>7</b>	9,772	30,401	40,173	42,073
Printing, postage, stationery and telephone	4,054	6,972	11,026	10,782
Insurance of activities	2,517	2,517	5,034	3,275
Training, sports, activities	19,963	20,286	40,249	22,775
Conferences and tours	14,874	7,670	22,544	28,228
Grants and subsidies to Members	8,885	-	8,885	7,034
Development and PR	1,055	1,055	2,110	1,516
	<u>177,257</u>	<u>68,901</u>	<u>246,158</u>	<u>237,687</u>
<i>Management and administration</i>				
Salaries and pension contributions <b>7</b>	49,994	8,312	58,306	60,279
Headquarters administration <b>6</b>	11,627	3,495	15,122	14,458
Motor running expenses	1,636	-	1,636	1,480
Depreciation	4,179	2,464	6,643	5,686
Fundraising	1,775	-	1,775	-
	<u>69,211</u>	<u>14,271</u>	<u>83,482</u>	<u>81,903</u>
<b>Total resources expended</b>	246,468	83,172	329,640	319,590
<b>Net incoming/(outgoing) resources for the year</b>	<u>(24,686)</u>	<u>(18,459)</u>	<u>(43,145)</u>	<u>6,102</u>



**JEWISH LADS & GIRLS BRIGADE**  
(A Company limited by guarantee and not having a share capital)

**Balance Sheet at 31 August 2002**

	Note	2002 £	2001 £
<b>Fixed assets</b>			
Tangible assets	8	3,102	5,919
<b>Current assets</b>			
Debtor	9	34,894	8,211
Cash and bank balances	10	229,418	305,316
		<u>267,414</u>	<u>319,446</u>
<b>Creditors - amounts falling due within one year</b>			
Bank overdrafts	11	4,585	7,547
Creditors and Accruals	11	36,641	42,566
		<u>41,226</u>	<u>50,113</u>
<b>Net current assets</b>		<u>226,188</u>	<u>269,333</u>
		=====	=====
<b>Financed by:</b>			
Unrestricted fund	12	6,312	10,998
Centenary fund	13	219,876	239,876
Restricted funds	14	-	18,459
		<u>226,188</u>	<u>269,333</u>
		=====	=====

J L Nedas  
Trustee

B M Hieger  
Trustee

28 August 2003

# 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 2002

## 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.

### *Stocks*

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

## 2 Grants

	Unrestricted funds	Restricted funds	2002 Total funds	2001 Total funds
	£	£	£	£
Community Service Volunteers	-	22,907	22,907	4,467
British Council	-	2,423	2,423	4,842
Department for Education and skills	-	30,958	30,958	22,000
National Lottery	-	-	-	39,690
Other Charitable trusts	68,232	-	68,232	68,200
London N E Community	-	2,000	2,000	-
	<u>68,232</u>	<u>58,288</u>	<u>126,520</u>	<u>139,199</u>

## 3 Legacies

The Brigade received no legacies during the year. (2001 - Nil)

**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 2002 *(Continued)*

	2002 £	2001 £		
<b>4 Camping receipts</b>				
National summer camps	48,174	53,196		
Other camps	21,831	26,161		
	<u>70,005</u>	<u>79,357</u>		
Grants in need and subsidies	8,885	6,999		
	<u>78,890</u>	<u>86,356</u>		
<b>5 Camping expenses</b>				
National summer camps	52,777	47,876		
Other camps	26,113	38,480		
	<u>78,890</u>	<u>86,356</u>		
<b>6 Headquarters administration</b>				
	Unrestricted funds	Restricted funds	2002 Total funds	2001 Total funds
	£	£	£	£
Rent, rates and services	6,743	2,679	9,422	8,497
Bank charges	303	-	303	571
Insurance	548	235	783	764
Repairs and decoration	725	311	1,036	466
General expenses	862	215	1,077	1,754
Annual subs and affiliations	436	-	436	15
Travelling	239	-	239	206
Staff Advertisements	-	-	-	1,614
Computer software and support	731	55	786	302
Meetings	1,040	-	1,040	223
Fundraising	-	-	-	46
	<u>11,627</u>	<u>3,495</u>	<u>15,122</u>	<u>14,458</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 2002****(Continued)****7 Staff costs**

	Unrestricted funds	Restricted funds	2002 Total funds	2001 Total funds
	£	£	£	£
Wages and salaries	50,649	35,589	86,238	88,378
Social security costs	4,447	3,124	7,571	7,617
Pension and insurance costs - current year	4,670	-	4,670	6,357
	<u>59,766</u>	<u>38,713</u>	<u>98,479</u>	<u>102,352</u>
Direct charitable expenditure	9,772	30,401	40,173	42,073
Management and administration	49,994	8,312	58,306	60,279
	<u>59,766</u>	<u>38,713</u>	<u>98,479</u>	<u>102,352</u>

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

	2002 Number	2001 Number
The average monthly number of persons employed during the year was as follows:		
Full time - training and activities	-	-
- management and administration	1	1
Part time - training and activities	4	4
- management and administration	2	2

**8 Tangible assets**

	Motor Vehicles £	Office Equipment £	2002 £	2001
Cost	10,915	15,654	26,569	22,744
Depreciation	10,915	12,552	23,467	16,825
Written down value 31.8.2002	<u>-</u>	<u>3,102</u>	<u>3,102</u>	<u>5,919</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 2002 (Continued)**

<b>9</b>	<b>Debtors</b>	<b>2002</b>	<b>2001</b>
		<b>£</b>	<b>£</b>
	Sundry debtors	34,302	7,185
	Prepayments	592	1,026
		<u>34,894</u>	<u>8,211</u>
<b>10</b>	<b>Cash and bank balances</b>		
	Business reserve account	11,615	65,995
	Petty cash	275	275
	Deposit account	217,528	239,046
		<u>229,418</u>	<u>305,316</u>
<b>11</b>	<b>Creditors:</b>		
	<b>amounts falling due within one year</b>		
	Bank overdraft	4,585	7,547
	Creditors	2,754	2,586
	Accruals	33,887	39,980
		<u>41,226</u>	<u>50,113</u>
<b>12</b>	<b>Movements on unrestricted fund</b>		
	Balance at 1 September 2001	10,998	21,727
	Deficit for the year	(24,686)	(10,729)
	Transfer from Centenary Fund	20,000	-
	Balance at 31 August 2002	<u>6,312</u>	<u>10,998</u>
<b>13</b>	<b>Centenary Fund</b>		
	Balance at 1 September 2001	239,876	239,876
	Transfer to unrestricted fund	(20,000)	-
	Balance at 31 August 2002	<u>219,876</u>	<u>239,876</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 2002 (Continued)**

---

	2002	2001
<b>14 Restricted funds</b>		
<u>Community Fund</u> (Formerly National Lottery Charities Board)		
Balance at 1 September 2001	18,459	1,628
Net resources expended	(18,459)	16,831
Balance at 31 August 2002	<u>-</u>	<u>18,459</u>

The restricted funds grant from the Community Fund brought forward was applied for the specific purpose of funding the Hand in Hand project.

**Other Funds**

Community Service Volunteers

British Council

Department for Education and Skills

London N E Community

The grants received in respect of these funds were wholly expended in the current year.

**15 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 2002 was £289.