

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 2000**



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# **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 2000**

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## **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

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## **JEWISH LADS AND GIRLS BRIGADE**

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

### **Members of the Council**

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Rev. S. Amias, MBE (Resigned 26.11.2000)

Mrs J Attfield (Appointed 1.1.2000)

L.S. Cohen, FCA

J.A. Cooper, FCA

I. Dunn

A. Elvy

G. Fifer

J.A. Fox, JP

L.H. Gilbert

R.J. Gluckstein

C.J. Goodman

Rev. A. Greenbat, OBE, JP

B.M. Hieger

C.S. Kay, MBE

Lady Lazarus (Appointed 1.1.2000)

Rabbi Dr. A. Levy, BA, Phd, FJC

Mrs. S. D. Littlestone

H.M. Livingston, CA

G. Miller (Appointed 23.7.2000)

P. Mishon, OBE

J.L. Nedas, FCA

Peter M Rossiter, TD JP

Dame Simone Prendergast, DBE, JP, DL

E.L. de Rothschild, CBE, TD

B.C. Shine, FCMA

A. Simberg

A.N. Solomons

A. Tankel

Rabbi Jacqueline Tabick

E. Temerlies (Appointed 23.7.2000)

Mrs E.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

### **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 2000**

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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 2000.

#### **Principal activity review**

During the year under review there were approximately 2,900 young people between 8 and 19 years of age in membership or associated with the organisation. The Brigade work with young people in London, Birmingham, Cardiff, Delamere, Glasgow, Leeds, Liverpool, Manchester, Nottingham, Southend and Southport, together with its Outreach-Kiruv Project operated through schools, clubs and other bodies throughout the country. The Hand-in-Hand project continued with a grant from the National Lottery Charities Board to encourage young people to engage in voluntary service through a network of local groups. Activities included summer, winter and spring camps, Israel Tour, weekend camps, and outdoor pursuits, sports, first aid and life saving, community work and many other activities, including 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 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 London Youth Matters.

#### **Results**

The statement of financial activities showed net outgoing resources of £19,838, £15,379 having been transferred from the Unrestricted Fund. Of this total, £54 was transferred to the Centenary Fund and £4,513 from the Restricted Fund.

#### **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.

**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 2000** *(Continued)*

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**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 1st May 2001

## **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 statement on pages 5 to 10 which have been prepared under the accounting policies set out on page 7.

#### *Respective responsibilities of directors and auditors*

As described on page 2 the company's directors are responsible for the preparation of the financial statements. It is our responsibility to form an independent opinion, based on our audit, on those statements and to report our opinion to you.

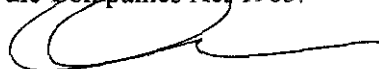
#### *Basis of opinion*

We conducted our audit in accordance with 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 2000 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  
and Registered Auditors*

Edelman House  
1238 High Road  
Whetstone  
London N20 0LH

Date 4/5/01

# 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 2000

	Note	Unrestricted Funds	Restricted Funds	Centenary Funds	2000 Total Funds	1999 Total Funds
		£	£	£	£	£
<b>Incoming resources</b>						
Fundraising and contributions		15,591	-	54	15,645	22,858
Grants	2	107,474	31,827	-	139,301	170,721
Legacies	3	9,600	-	-	9,600	2,151
		<u>132,665</u>	<u>31,827</u>	<u>54</u>	<u>164,546</u>	<u>195,730</u>
<b>Members contributions</b>						
Summer and weekend camps	4	77,912	-	-	77,912	92,571
Activities		12,290	360	-	12,650	-
Uniforms		9,339	-	-	9,339	2,733
Capitation and levy		13,267	-	-	13,267	14,952
Conferences and Tours		20,162	-	-	20,162	10,432
		<u>132,970</u>	<u>360</u>	<u>-</u>	<u>133,330</u>	<u>120,688</u>
<b>Other income</b>						
Interest received		12,160	-	-	12,160	13,932
Total incoming resources		<u>277,795</u>	<u>32,187</u>	<u>54</u>	<u>310,036</u>	<u>330,350</u>
<b>Resources Expended</b>						
<i>Direct charitable expenditure</i>						
<i>Summer and weekend</i>						
camp expenses	5	77,912	-	-	77,912	92,571
Hire of company premises		29,550	-	-	29,550	27,220
Uniforms		16,069	-	-	16,069	2,636
Salaries and pension						
Contributions	7	30,594	26,028	-	56,622	66,128
Printing, postage, stationery and telephone		10,190	3,023	-	13,213	15,112
Insurance of activities		3,010	77	-	3,087	2,723
Training, sports, activities		29,661	2,200	-	31,861	16,813
Conferences, tours and Meetings		19,375	1,775	-	21,150	13,455
Grants and subsidies to Members		6,781	-	-	6,781	13,003
		<u>223,142</u>	<u>33,103</u>	<u>-</u>	<u>256,245</u>	<u>249,661</u>
<i>Management and administration</i>						
Salaries and pension						
contributions	7	51,163	-	-	51,163	46,324
Headquarters administration	6	11,856	3,597	-	15,453	11,528
Motor running expenses		1,371	-	-	1,371	2,100
Depreciation		5,642	-	-	5,642	5,497
		<u>70,032</u>	<u>3,597</u>	<u>-</u>	<u>73,629</u>	<u>65,449</u>
Total resources expended		<u>293,174</u>	<u>36,700</u>	<u>-</u>	<u>329,874</u>	<u>315,110</u>
Net incoming/(outgoing) resources for the year		<u>(15,379)</u>	<u>(4,513)</u>	<u>54</u>	<u>(19,838)</u>	<u>15,240</u>

# JEWISH LADS & GIRLS BRIGADE

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

## Balance Sheet at 31 August 2000

	Note	2000 £	1999 £
<b>Fixed assets</b>			
Tangible assets	8	11,605	16,316
<b>Current assets</b>			
Debtor	9	8,251	33,956
Cash and bank balances	10	295,576	292,355
		<u>315,432</u>	<u>342,627</u>
<b>Current liabilities</b>			
Bank overdrafts	11	10,361	37,865
Creditors	11	41,840	21,693
		<u>52,201</u>	<u>59,558</u>
<b>Net current assets</b>		<u>263,231</u>	<u>283,069</u>
		=====	=====
<b>Financed by:</b>			
Unrestricted fund	12	21,727	37,106
Centenary fund	13	239,876	239,822
Restricted funds	14	1,628	6,141
		<u>263,231</u>	<u>283,069</u>
		=====	=====



J L Nedas  
Trustee



B M Hieger  
Trustee



# 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 2000

## 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	2000 Total funds	1999 Total funds
	£	£	£	£
British Council	-	3,000	3,000	-
Department for Education and Employment	25,684	-	25,684	21,816
National Lottery	-	28,827	28,827	40,107
Other Charitable trusts	81,790	-	81,790	108,798
	<u>107,474</u>	<u>31,827</u>	<u>139,301</u>	<u>170,721</u>

## 3 Legacies

The Brigade received legacies during the year of £9,600 (1999 £2,151)

**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 2000 (Continued)**

	2000 £	1999 £		
<b>4 Camping receipts</b>				
National summer camps	47,379	43,553		
Other camps	23,902	36,265		
	71,281	79,818		
Grants in need and subsidies	6,631	12,753		
	77,912	92,571		
<b>5 Camping expenses</b>				
National summer camps	51,273	58,355		
Other camps	26,639	34,216		
	77,912	92,571		
<b>6 Headquarters administration</b>				
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2000 Total funds</b>	<b>1999 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rent, rates and services	6,883	2,855	9,738	6,642
Office equipment	-	-	-	47
Bank charges	403	-	403	622
Insurance	730	-	730	746
Repairs and decoration	353	-	353	294
General expenses	1,665	179	1,844	1,875
Annual subs and affiliations	223	-	223	504
Travelling	-	-	-	367
Legal and professional	204	-	204	431
Staff Advertisements	-	563	563	-
Computer software and support	830	-	830	-
Meetings	565	-	565	-
	11,856	3,597	15,453	11,528

**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 2000***(Continued)***7 Staff costs**

	Unrestricted funds	Restricted funds	2000 Total funds	1999 Total funds
	£	£	£	£
Wages and salaries	67,554	24,149	91,703	89,242
Social security costs	6,616	1,879	8,495	13,421
Pension and insurance costs - current year	7,587	-	7,587	9,789
	<u>81,757</u>	<u>26,028</u>	<u>107,785</u>	<u>112,452</u>
Direct charitable expenditure	30,594	26,028	56,622	66,128
Management and administration	51,163	-	51,163	46,324
	<u>81,757</u>	<u>26,028</u>	<u>107,785</u>	<u>112,452</u>

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

	2000 Number	1999 Number
The average monthly number of persons employed during the year was as follows:		
Full time - training and activities	-	2
- management and administration	1	1
Part time - training and activities	4	1
- management and administration	2	1

**8 Tangible assets**

	Motor Vehicles	Office Equipment	2000	1999
£	£	£	£	
Cost	10,915	11,829	22,744	21,813
Depreciation	5,457	5,682	11,139	5,497
Written down value 31.8.2000	<u>5,458</u>	<u>6,147</u>	<u>11,605</u>	<u>16,316</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 2000 (Continued)**

9	Debtors	2000	1999
		£	£
	Sundry debtors	1,935	32,656
	Prepayments	6,316	1,300
		<u>8,251</u>	<u>33,956</u>
<hr/>			
10	Cash and bank balances		
	Business reserve account	61,659	40,181
	Petty cash	275	275
	Deposit account	233,642	251,899
		<u>295,576</u>	<u>292,355</u>
<hr/>			
11	Creditors:		
	amounts falling due within one year		
	Bank overdraft	10,361	37,865
	Creditors and accruals	41,122	18,103
	Hire purchase	718	3,590
		<u>52,201</u>	<u>59,558</u>
<hr/>			
12	Movements on unrestricted fund		
	Balance at 1 September 1999	37,106	38,511
	Deficit for the year	(15,379)	(1,405)
	Balance at 31 August 2000	<u>21,727</u>	<u>37,106</u>
<hr/>			
13	Centenary Fund		
	Balance at 1 September 1999	239,822	229,318
	Donations received during the year	54	10,504
	Balance at 31 August 2000	<u>239,876</u>	<u>239,822</u>
<hr/>			
14	Restricted funds		
	National Lottery Charities Board	<u>1,628</u>	<u>6,141</u>