

**Charity Registration No. 286950**

**Company Registration No. 01713997 (England and Wales)**

**JEWISH LADS' & GIRLS' BRIGADE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

# JEWISH LADS' & GIRLS' BRIGADE

## LEGAL AND ADMINISTRATIVE INFORMATION

---

<b>Trustees</b>	Ruth Dwight Ruth Green Richard Marshall Jordana Price Joanne Rams Norman Terret, JP Adam Shelley FCCA Barry Shine FCMA
<b>Charity number</b>	286950
<b>Company number</b>	01713997
<b>Auditor</b>	Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
<b>Patron</b>	HRH The Prince of Wales (Appointed September 2020)
<b>President</b>	The Lord Levy
<b>Chairman</b>	Norman Terret, JP
<b>Honorary Treasurer</b>	Barry Shine, FCMA
<b>Chief Executive (Company Secretary)</b>	Neil Martin, OBE BSc (Hons) MA

---

# JEWISH LADS' & GIRLS' BRIGADE

## CONTENTS

---

	<b>Page</b>
Trustees' report	1 - 10
Statement of Trustees' responsibilities	11
Independent auditor's report	12 - 15
Statement of financial activities	16 - 17
Balance sheet	18
Notes to the financial statements	20 - 30

---

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2021*

---

The Board of Trustees is pleased to present its annual report and accounts for the Jewish Lads' & Girls' Brigade (otherwise known as the JLGB) for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Ireland (FRS102) (Effective 1 January 2019) and meets the requirements of a directors report as required by the Companies Act.

#### **Objectives and activities**

##### **Vision - A Positive Future for Jewish Youth**

The JLGB strives to help develop a society that values Jewish young people and their contributions to their local and wider communities by aiming to make every effort to train, develop and support them through their transition from young person to adult life to become active citizens in society.

##### **Mission Statement (Public Benefit)**

The JLGB trains and develops young people of the Jewish faith to reach their potential through active citizenship, within both the Jewish and wider community, empowering them to become future leaders of tomorrow.

Through a diverse range of experiences and activities the JLGB seeks to enrich the lives of young Jewish people through its local, regional and national framework. The JLGB removes barriers to participation by providing positive activities within a fun, friendly, safe and structured environment, that meet the religious and cultural needs of the Jewish community.

The JLGB encourages friendship through achievement, recognition and personal development programmes, which prepare and enable young Jewish people to develop the essential life skills needed to help their transition from young person to adult life.

#### **Primary Aims**

The JLGB primary aims are to:

- enable Jewish young people to improve their personal and social skills
- give Jewish young people recognition for their achievements
- provide nationally accredited training programmes and award schemes
- empower Jewish young people to make a positive contribution to their local communities
- produce skilled youth leaders through the training and development of adult volunteers
- develop new approaches to meeting young people's needs that can be shared and replicated
- create greater access to specialist youth provision that is most effectively delivered at a national level
- support young people to explore their Jewish identity and heritage through shared experience and activities

Achieving these aims will enrich the lives of young people and help them to become good citizens who can make a positive contribution to their own and the wider community.

#### **Values**

Central to the ethos of the JLGB is active citizenship and giving back to society. The JLGB encourages Jewish young people's involvement in volunteering, social action, interfaith and intergenerational projects that have a positive impact in both the Jewish and wider communities.

# **JEWISH LADS' & GIRLS' BRIGADE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

### **Objectives**

- To make JLGB youth provision available in every UK Jewish community (and internationally where possible).
- To organise local, regional and national activities, events and camps at subsidised costs.
- To enable every eligible Jewish child, who wishes, to achieve their Duke of Edinburgh's Award.
- To empower young Jewish people through accredited leadership development, skills training and lifelong learning programmes to enhance their career development and employment potential.
- To establish regional music provision to teach young Jewish people to play musical instruments and to provide outlets for performance through civic and community events.
- To facilitate volunteering and citizenship opportunities, including social action, intergenerational and interfaith programmes and awards, through the evolve initiative.
- To recruit, develop and retain young and adult volunteers to inspire, train, coach and mentor young Jewish people to reach their potential.
- To create additional provision for children with special needs, as well as an increased JLGB welfare and bursary fund for disadvantaged families, to ensure that JLGB is inclusive for all.
- To provide a social networking platform for alumni, as a source of skills, knowledge and contact for potential volunteer leaders, donors and legacy provision.
- To achieve sustainable funding and creation of an endowment fund so that our objectives are realised without total dependence on government or other grant funding.

# **JEWISH LADS' & GIRLS' BRIGADE**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2021***

---

### **Achievements and performance**

During the year under review there were over 4,000 young people between 8 and 25 years of age in membership or associated with the organisation. JLGB support young people from local Jewish communities across the UK, inspiring and empowering them to maximise their opportunities, make good choices and to understand the importance of giving back to society.

JLGB removes all barriers to address the disadvantage that young Jewish people can face accessing universal youth provision, local authority services and national achievement awards, as they often do not meet their faith requirements and practise. As such, JLGB directly delivers Kosher and faith sensitive provisions of the Duke of Edinburgh's Award, Yoni Jesner Award, National Citizen Service and vinspired Award in all Jewish schools. Taking part in these programmes is proven to equip young people with transferrable skills that increase their social mobility, forges their Jewish identity and enhances their employment potential.

JLGB believes that it is vital that all Jewish young people have the same access to these highly prized programmes, and that these specialist provisions are crucial for those in more disadvantaged parts of our community, those with welfare needs or youngsters with physical or learning disabilities for whom these programmes can be life-changing.

JLGB works in partnership with schools, youth groups, synagogues and other bodies in small communities throughout the country to deliver its programmes and award schemes at local level through its national network.

The impressive team of professional staff and volunteers have transformed the JLGB into an award winning, modern, thriving and innovative organisation that leads the way, not just in the Jewish community, but in wider society in removing barriers to ensure all young people have full access to positive transformational activities, accredited leadership training and skills development programmes.

We were honoured that HRH The Prince of Wales agreed to take on Patronage of JLGB in September 2020. We hope this accolade and recognition will propel JLGB into the next 125 years and enable us to reach and support many more young people through our youth volunteering awards and programmes.

### **Adapting to COVID-19**

JLGB Virtual continued for an entire year, during which time we broadcast over 100 live episodes, with over 350 hours of programme content viewed by over 3 million people, including skills sessions, active and healthy workshops, daily acts of kindness and a special guest every evening. JLGB were honoured to be joined by many community leaders, entrepreneurs and politicians as well as television, sports and music personalities including Youth Minister Diana Barran, Paralympian Tanni Grey-Thompson, Countdown presenter Rachel Riley, RnB superstar Craig David, comedian David Walliams and Disney composer Alan Menken, as well as Hollywood stars Jeff Garlin, Phil Rosenthal, Bob Saget, Jamie Lee Curtis and Christopher Guest.

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

JLGB Virtual was shortlisted in the Youth Work Award category in the 2020 Children & Young People Now Awards and won the JVN Investec Award for Innovation in Volunteering during the Covid-19 Pandemic.

We are pleased to report that most activities slowly returned to face-to-face delivery following the third lockdown in the UK and continue to be in person at the start of the new academic year.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### **Core Activities**

JLGB's core activities include local weekly groups across the country alongside national events, residential camps and international tours. In order to create well rounded and active citizens, all JLGB groups across the country follow six key life-enhancing principles, which teach transferable skills relevant to modern society. These are; Creativity & Digital Skills; Active & Healthy Living; Citizenship & Community Involvement; Jewish Identity & Peoplehood; Leadership Development; and Social & Emotional Wellbeing.

JLGB focuses on the individual and aims to recognise and enhance every young person's potential, building their character to develop their leadership, communication, organisation, initiative, resilience, confidence and creativity. Our local weekly groups have skilled up and empowered Jewish young people across the UK, giving them a wide range of new skills while honing their unique abilities to enable them to achieve in the future.

JLGB weekly groups had to pause face-to-face activity for much of the year in review due to the pandemic, instead meeting online in local group sessions and joining JLGB Virtual. In between lockdowns we were able to open some COVID-safe weekly groups with all the necessary precautions in place, following National Youth Agency guidelines. In addition to our lockdown programmes, we were able to continue to focus on upgrading our programming, resourcing and marketing, as part of our 125th anniversary plans and we are planning a big relaunch of face-to-face weekly groups in October.

In the year under review, Israel Tour, Summer Camp and Winter Camp all had to be cancelled due to COVID restrictions. This summer, following the easing of lockdown, we were delighted to be able to run a COVID-safe Summer Camp for UK participants with new programming on topics including mental health and healthy relationships, as well as a series of youth consultations as JLGB continues to work towards becoming a co-produced youth organisation, where professionals, volunteers and young people come together to support young people to be their best selves.

#### **Volunteers**

JLGB could not fully function without the dedicated support and unstinting energy and enthusiasm of its many volunteers. We were extremely thankful to all of our volunteers who gave up their time during the pandemic to support JLGB Virtual. From the young hosts who led the shows and interviewed our special guests to those that worked behind the scenes on the technical, coordination or safeguarding aspects, JLGB Virtual demonstrated what can be achieved in a short time and sustained when our dedicated professional staff and volunteer teams unite in support of young people, despite extremely challenging circumstances.

As we plan for a big re-launch of local weekly groups across the country in October we are actively seeking new volunteers as part of JLGB's 'Do Your Bit' Campaign ([www.jlgb.org/doyourbit](http://www.jlgb.org/doyourbit)), which encourages new adult volunteers to help out at local groups across the country and enables us to open up new groups in new and emerging Jewish communities across the UK.

#### **evolve - Young Volunteering Initiative**

JLGB's 'evolve – youth volunteering & skills initiative' is a unique concept to volunteering that is not only youth friendly and faith sensitive but forms an age-progressive social development journey of awards. evolve is a collective impact project bringing together key stakeholders from across the community to ensure that social action is more accessible and more rewarding for Jewish young people than ever before.

The evolve online platform matches capabilities and builds assets to develop young people's skills and interests through impactful volunteering placements that fill a need identified by charities and their direct beneficiaries. The hours of social action recorded through evolve enable young people to complete awards including the Yoni Jesner Award, vinspired and the Duke of Edinburgh's Award and leads them onto the next step in their volunteering and award journey.

evolve has grown into a multi-faceted project that streamlines volunteering for all stakeholders involved, including charities, schools, youth groups, parents and families as well as employers and businesses. During the last 18 months of restrictions, thanks to generous support from the # iwill Match Fund and the Genesis Philanthropy Group, the evolve team have been working on upgrading the evolve platform ahead of the start of the academic year with a host of new features for young people, charities, schools and other stakeholders.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

This includes a new mobile-friendly site for young people with easy opportunity searching, adding of hours and messaging. The platform allows young people to log good deeds and skills alongside volunteering or social action, in reflection of the changing landscape of volunteering during the pandemic. We are now standardising and categorising opportunities on the site to ensure that young people are rewarded for their good deeds over the past year and going forward.

The evolve initiative, its systems and learning has always had clear benefits beyond JLGB's own sphere of activity and could have a life of its own for a much broader audience. As part of the long-term goal of the #iwill project, JLGB is actively working together with major youth sector partners to collaborate and seamlessly incorporate their projects into the evolve journey and see how evolve can be scaled and replicated to benefit wider society.

#### **Duke of Edinburgh's Award**

JLGB was again awarded generous funding by the Pears Foundation for its Kosher Duke of Edinburgh's Award (DofE) provision. Over 50% of Year 9 pupils in mainstream Jewish schools now take part in the DofE through JLGB with a total of over 900 young people taking part in the award every year.

Having been unable to run any DofE expeditions last academic year due to the pandemic, we doubled our efforts to get two years' worth of participants through their expeditions this year. Adaptations were made at the beginning of the season to run non-residential expeditions in bubbles but with the relaxing of social distancing rules we were able to run safe and successful residential expeditions from August.

#### **Special Needs**

Young people with special needs are encouraged to take part in all JLGB activities, and JLGB has worked closely with Jewish schools and Special Educational Needs (SEN) providers. Our work continues to engage young people with physical and learning difficulties to take part in specially adapted Duke of Edinburgh's Award expeditions with our partners at Langdon College and Kisharon.

#### **National Citizen Service (NCS)**

In 2011, a JLGB led consortium won the contract to deliver an interfaith National Citizen Service 2012 pilot. Almost 100 young people of 7 different faith and cultural backgrounds (including Muslim, Christian, Sikh, Hindu and Jewish) took part in this unique project, proving that a targeted provision can meet the needs of young people with strong faith identities. The robustness and effectiveness of this project were validated with both a 2013 Civil Society Charity Award and a Children & Young People Now Award.

The three-week programme unites young people of different faiths and backgrounds through adventure activities, social cohesion sessions, development of a chosen skill and visits to charities and businesses. These visits serve as inspiration for the young people to create their own social action projects to bring awareness to a variety of charities and causes that they are passionate about.

The format this year was adapted to ensure it would be COVID-safe and this meant that it was a two week, non-residential programme but with all the same goals and outcomes for young people.

Due to demand we provided two NCS programmes; one in July as an additional provision for those young people whose Israel Tour had been cancelled, and the other in August. The team worked with other faith communities to enrol young people onto our faith sensitive provision and as a result we had a record number of 180 participants take part.

Their social action projects fundraised and raised awareness of issues including period poverty, animal shelters, litter and aid for Afghan refugees.



# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### **Accredited Youth Leadership Training**

As a certified awarding body for the Open College Network (OCN), a national organisation that creates and awards qualifications, JLGB is licensed to offer thousands of accredited courses that empower young people. This direct centre status enables JLGB to offer accredited courses both for its own members and volunteers as well as for many other Jewish youth movements and charities.

Through OCN, JLGB accredits young people in a wide variety of high-quality courses, encouraging them to become active leaders. While the most popular courses focus on teamwork and leadership, the courses range from organisation skills and awareness of inclusion and disability, to maintaining a healthy lifestyle and how to mentor. These courses are delivered in a positive and engaging environment outside of the classroom that enables young people to enjoy their learning by actively pursuing their individual interests.

This training has typically been delivered at residential youth leadership weekends, which haven't been able to happen due to COVID. Instead we ran several leadership sessions at Summer Camp for young leaders that had missed out on this training. We have also been developing an online training platform which will help to further upgrade our JLGB leadership training programme and our DofE provision for both our young people and volunteers. This will mean that several statutory and compulsory parts of training can be done online, prior to or after in-person training events, thus saving JLGB time and allowing young participants to take part in training in a remote world.

#### **We Were There Too**

After many years of collaboration with the London Jewish Cultural Centre, We Were There Too (WWTT) was officially handed over to JLGB and the project moved to the JLGB office in Manchester to be led by JLGB, alongside its partner AJEX. The team, led by JLGB's Rodney Ross who has been seconded to the project, have had great success in expanding the project to the North West, engaging with communities to gather stories and memorabilia in digital form which have been uploaded and archived on the WWTT website.

Thanks to funding from the National Lottery Heritage Fund, The Rothschild Foundation and the Pears Foundation, we have engaged the community through roadshows. This has unearthed new stories, which have been added to the archival content on the website along with associated photos and documents. In addition, we have engaged young people in the project through educational presentations to primary and secondary schools. With our focus on education, we have also shown teachers how to access information and draw off ideas for lessons and link them to core British values. The project has had extensive coverage in local press and periodicals, and has made two broadcasts on radio.

The project was put on hold during lockdown and has since completed it's work in the North West of England. We are delighted that future funding has just been granted from the National Lottery Heritage Fund, this means that the project is able to continue and will be moving to Yorkshire and the North East of England to collect more stories and artefacts that may otherwise be lost.

#### **Strategy**

During the pandemic and forced closure of our face-to-face activities we took the opportunity to host a series of consultations with trustees, professional staff, volunteers and young people to set the direction and draft a new three-year Strategy, Theory of Change and Case for Support. Post the pandemic, our three key strategic goals are; every young person has an individual pathway through JLGB to fulfil their potential, more young people and communities feel a greater positive impact from youth volunteering and across the UK, more young Jewish people can access and want to be part of JLGB. We hope to publish the final strategy in the new academic year.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### Fundraising

The directors and CEO dedicated a large proportion of their time to fundraising through trusts and foundations applications. Having received several large grants in 2020, time is also spent on reporting.

Donations, grants and legacy targets are set in the annual JLGB budget based on previous performance and future proposed work plan. For our 125th anniversary we were planning a series of fundraising campaigns that would increase and diversify our fundraising portfolio. Due to COVID this had to be adapted and will continue in the year ahead with our new Case for Support.

We are very grateful to the DCMS Covid Recovery Fund for their generous financial support during this difficult year and are hugely appreciative of the # iwill Match Fund, Genesis Philanthropy Group and all our funders for allowing us to focus on supporting young people through the pandemic instead of focusing on targets.

Thanks to our President, The Lord Levy, who continues to help us with our Patrons scheme to raise funds for JLGB's # iwill campaign Match Fund project.

#### Financial review

##### Funding

The JLGB is grateful to those individuals, patrons, charitable trusts and other bodies who have generously supported its work during the past year. In particular, it thanks the Trustees of the # iwill Match Fund, National Lottery Community Fund, DCMS, Camperdown House, Pears Foundation, Genesis Philanthropy Group, the Maurice Wohl Charitable Foundation, the Children's Aid Committee, UJIA, Jewish Youth Fund, Youth United Foundation and the Old Comrades' Association for the trust they place in the JLGB.

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

##### Results

The net expenditure for the year amounted to £53,066 (2020: Net expenditure £157,060).

Income in the year totalled £1,010,731 (2020: £1,676,117 ) a decrease of £665,386 or 40%. Of this donations and legacy income totalled £787,559 (2020: £1,076,596) which included grants of £738,843 (2020: £875,714), patron donations of £20,250 (2020: £185,006) and other fundraising receipts of £28,466 (2020: £15,876). The other main income source was from other governmental Coronavirus Job Retention Scheme £114,354 (2020: £0).

Expenditure in the year totalled £1,063,797 (2020: £1,833,177) a decrease of £769,380 or 42%. Expenditure on charitable activities amounted to £1,016,569 (2020: £1,788,199). Included in charitable expenditure are support and governance costs totalling £125,734 (2020: £246,915), a decrease of £122,130 or 49%.

##### Fixed assets

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

##### Reserves Policy

The majority of JLGB's activity costs and salaries are funded through restricted funds. The balance of unrestricted funds is kept at a level to continue payment of unrestricted salaries and all support costs for at least 3 months. The Board believe that reserves should be at this level to ensure the charity can run efficiently and meet its needs. The balance of unrestricted reserves at the year end was £226,906.

Although there has been two deficit years in succession this was sustainable due to a surplus of £300k in 18/19, the board of trustees have budgeted that future years should not result in a deficit and will improve on reserve balance.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2021

---

#### **Structure, governance and management**

The JLGB was founded in 1895 and is Britain's longest serving Jewish National Voluntary Youth Organisation.

The JLGB is governed by its Memorandum and Articles of Association dated 11th April 1983 on formation as a company limited by guarantee, supported by the Rules and Regulations. A new version of this will come into place once it has been approved by the Charity Commission.

Following a governance review in 2016, a new Trustee board structure was identified that would take JLGB to the next level, it was then adopted at the AGM. This structure was drawn up using best practise from the sector and identifies a number of committees to be chaired by Trustees and comprised of Trustees, other lay leaders and professional staff. These are; a Risk Committee; Finance Committee; Fundraising Committee; Partnerships Committee and a Core Activities Committee. In order to allow the transition from the current Memorandum and Articles of Association to this new structure the Trustees agreed to stand down unless fulfilling a role within the new structure.

At the AGM of 30th July 2020, Symmie Swil retired. In addition, Ruth Dwight and Barry Shine both reached the end of their term and their Trustee appointments were both renewed for a further 3 years.

The Trustees are Directors of the Limited Company.

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

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Trustees who served during the year and up to the date of signature of the financial statements were:

Ruth Dwight

Ruth Green

Richard Marshall

Jordana Price

Joanne Rams

Norman Terret, JP

Adam Shelley FCCA

Barry Shine FCMA

Symmie Swil

(Resigned 30 June 2020)

#### **Appointment of Trustees**

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

#### **Organisation**

A Chief Executive is appointed by the Trustees to manage the day to day operations of the charity and all professional staff. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Trustees, for operational matters including finance, employment and other related activity.

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### **Trustee Induction and Training**

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

### **Risk Factors**

JLGB regularly issues policies and procedures detailing best practice guidelines and principles for making the JLGB a safe organisation. Policies and procedures include: Communication; health and safety; behaviour; disclosure; child protection and equal opportunities. The Board of Trustees, with support from professional staff and external experts, continue to work alongside volunteers to identify key risks which are regularly reviewed and appropriate measures put in place to mitigate these.

A key element in the management by the Board is that of financial risk. The setting of a budget, a reserves policy and the establishment of a fundraising strategy are regularly reviewed by the Board. Led by the JLGB Treasurer, assisted by the JLGB Director of Operations, regular meetings of the finance sub-committee take place during the year to review and monitor financial matters. In the year of review the members of the finance sub-committee were: B Shine, A Shelley, S Swill, N Martin (Chief Executive) and S Clark (Director of Operations).

The Director of Operations, alongside Trustees developed a GDPR compliance plan. As a result, several upgrades and changes were implemented and future processes were agreed for all work undertaken by JLGB to be compliant.

### **Affiliations**

The JLGB works closely with the other Jewish youth organisations and has established working partnerships with the principal Jewish schools and agencies. It is a member of the National Council of Voluntary Organisations (NCVO), the National Youth Agency (NYA), UK Youth (merged with Ambition and NCVYS), the Sport and Recreation Alliance, the Youth United Network and is affiliated to many youth and welfare agencies in the localities in which it works.

### **Plans for Future Periods**

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

Key areas of expansion include:

- Expansion, growth and regeneration of local weekly activities across the British Jewish community.
- Greater provision of Duke of Edinburgh's Award expedition training in the North of England, in Orthodox communities and for those with additional inclusion needs
- Increased capacity of high-quality volunteering opportunities available to young people through evolve – JLGB's young volunteering initiative.
- Further steps into interfaith provision and social cohesion through the government's National Citizen Service.
- Wider delivery of our accredited leadership training, skills development and life-long learning courses to other Jewish youth groups, schools, charities and synagogues.

With sufficient funding our programmes will help young people to:

- acquire leadership and management skills
- improve their inter-personal relationships and grow in self-confidence
- increase their awareness of the needs of others
- become more active and healthy individuals
- enhance their credentials in the eyes of universities and employers
- make a greater contribution to society
- realise their potential

# JEWISH LADS' & GIRLS' BRIGADE

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

---

### **Public Benefit**

The Board confirm that, in planning JLGB activities for the year, they have complied with section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

The focus of JLGB activities remains a programme of positive youth engagement through activities, events and training. The JLGB use a variety of methods and accredited bodies to deliver its work, including the Open College Network and the Duke of Edinburgh's Award.

These JLGB programmes benefit young people by developing their self-confidence and social skills alongside practical life skills. The JLGB welcomes young Jewish people regardless of background, gender, financial or personal circumstances as we believe this philosophy of inclusion and openness to all enriches everyone through the sharing of the skills, aptitudes and life experiences of our young people and our volunteers.

### **Auditors**

Gerald Edelman LLP were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

### **Statement of disclosure to the auditors**

Each of the Trustees has confirmed that there is no relevant audit information of which the charity's auditors are unaware, they have further confirmed that they have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

This report is prepared in accordance with the small company regime under section 419(2) of the Companies Act 2006.

By order of the Board of Trustees

The report was approved by the Board of Trustees.



**Norman Terret, JP**

Chair of Trustees

Dated: 23 December 2021



**Neil S Martin OBE**

Chief Executive (Company Secretary)

Dated: 23 December 2021

# **JEWISH LADS' & GIRLS' BRIGADE**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

---

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

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

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

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

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

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

---

#### Opinion

We have audited the financial statements of the Jewish Lads' and Girls' Brigade (the 'charity') for the year ended 31 March 2021 which comprise the Profit And Loss Account, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

---

#### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

#### **Responsibilities of Trustees**

As explained more fully in the statement of responsibilities, the are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our audit procedures were primarily directed towards testing the accounting systems in operation upon which we have based our assessment of the financial statements for the year ended 31 March 2021.

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations.



# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

---

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We planned our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements resulting from irregularities, fraud or non-compliance with law or regulations. In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- Enquiring of management of whether they are aware of any non-compliance with laws and regulations.
- Enquiring of management whether they have knowledge of any actual, suspected or alleged fraud.
- Enquiring of management their internal controls established to mitigate risk related to fraud or non-compliance with laws and regulations.
- Discussions amongst the engagement team on how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, we identified potential for fraud and the posting of unusual journals .
- Obtaining understanding of the legal and regulatory framework the company operates in focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations. The key laws and regulations we considered in this context included UK Companies Act 2006, tax legislation, data protection, anti-bribery, employment, health and safety .

#### **Audit response to risks identified**

##### ***Fraud due to management override***

To address the risk of fraud through management bias and override of controls, we:

- Performed analytical procedures to identify any unusual or unexpected relationships
- Auditing the risk of management override of controls, including through testing journal entries for appropriateness.
- Assessed whether judgements and assumptions made in determining the accounting estimates set out in the notes were indicative of potential bias.
- Investigated the rationale behind significant or unusual transactions.

##### ***Irregularities and non-compliance with laws and regulations***

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but are not limited to:

- Agreeing financial statements disclosures to underlying supporting documentation.
- Reviewing minutes of meetings of those charged with governance.
- Enquiring of management as to actual and potential litigation claims.
- Reviewing correspondence with HMRC, relevant regulators including and the company's legal advisors.

The test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, mean that there is an unavoidable risk that even some material misstatements in respect of irregularities may remain undiscovered even though the audit is properly planned and performed in accordance with ISAs (UK). Furthermore, the more removed that laws and regulations are from financial transactions, the less likely that we would become aware of non-compliance.

Our examination should therefore not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance that might exist. The responsibility for safeguarding the assets of the company and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with the trustees of the company.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

# JEWISH LADS' & GIRLS' BRIGADE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

---

#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Stephen Coleman ACA (Senior Statutory Auditor)**  
for and on behalf of Gerald Edelman LLP

23 December 2021

**Chartered Accountants**  
**Statutory Auditor**

73 Cornhill  
London  
EC3V 3QQ

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

### Current financial year

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes				
<b><u>Income and endowments from:</u></b>					
Donations and legacies	3	128,918	658,641	787,559	1,076,596
Charitable activities	4	108,666	-	108,666	599,017
Investments	5	152	-	152	504
Other income	6	-	114,354	114,354	-
<b>Total income</b>		<b>237,736</b>	<b>772,995</b>	<b>1,010,731</b>	<b>1,676,117</b>
<b><u>Expenditure on:</u></b>					
Raising funds	7	32,642	14,586	47,228	44,978
Charitable activities	8	147,012	869,557	1,016,569	1,788,199
<b>Total expenditure</b>		<b>179,654</b>	<b>884,143</b>	<b>1,063,797</b>	<b>1,833,177</b>
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>58,082</b>	<b>(111,148)</b>	<b>(53,066)</b>	<b>(157,060)</b>
Fund balances at 1 April 2020		168,824	169,257	338,081	495,141
<b>Fund balances at 31 March 2021</b>		<b>226,906</b>	<b>58,109</b>	<b>285,015</b>	<b>338,081</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes			
<b><u>Income and endowments from:</u></b>				
Donations and legacies	3	260,145	816,451	1,076,596
Charitable activities	4	599,017	-	599,017
Investments	5	504	-	504
<b>Total income</b>		859,666	816,451	1,676,117
<b><u>Expenditure on:</u></b>				
Raising funds	7	44,978	-	44,978
Charitable activities	8	907,360	880,839	1,788,199
<b>Total expenditure</b>		952,338	880,839	1,833,177
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		(92,672)	(64,388)	(157,060)
Fund balances at 1 April 2019		261,496	233,645	495,141
<b>Fund balances at 31 March 2020</b>		168,824	169,257	338,081

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# JEWISH LADS' & GIRLS' BRIGADE

## BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	13		5,894		10,840
<b>Current assets</b>					
Debtors	14	271,993		227,946	
Cash at bank and in hand		280,266		191,797	
		<u>552,259</u>		<u>419,743</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(273,138)</u>		<u>(92,502)</u>	
Net current assets			279,121		327,241
<b>Total assets less current liabilities</b>			<u>285,015</u>		<u>338,081</u>
<b>Income funds</b>					
Restricted funds	17		58,109		169,257
Unrestricted funds			226,906		168,824
			<u>285,015</u>		<u>338,081</u>

The financial statements were approved by the Trustees on 23 December 2021



Barry Shine FCMA  
Trustee

# JEWISH LADS' & GIRLS' BRIGADE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	23		88,317		(259,825)
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(3,795)	
Investment income received		152		504	
<b>Net cash generated from/(used in) investing activities</b>			152		(3,291)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			88,469		(263,116)
Cash and cash equivalents at beginning of year			191,797		454,913
<b>Cash and cash equivalents at end of year</b>			280,266		191,797
<b>Relating to:</b>					
Cash at bank and in hand			280,266		191,797
Short term deposits included in current asset investments			280,226		191,797

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

#### 1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), the Companies' Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)". The charitable company is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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

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

#### 1.5 Expenditure

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. All resources expended are accounted for on an accruals basis and the irrecoverable amount of VAT is included in the expense to which it relates.

Expenditure on raising funds relate to costs incurred in raising donations and legacies, particularly Patrons and Grants.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

The costs relating to direct charitable expenditure relate to those specifically incurred in line with the main aims and objectives of the charity.

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

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Straight line at 25% per annum
Motor vehicles	Straight line at 25% per annum

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.



# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Taxation**

As a registered charity the Society is exempt from taxation on its activities which fall within the scope of part 10 ITA 2007 and section 256 of the Taxation of Chargeable Gains Act 1992.

#### **1.11 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

The charity administers a pension scheme for all eligible staff in line with HM Government's auto-enrolment regulations, contributions payable are charged to the Statement of Financial Activities in the year payable. Costs incurred during the year are shown in note 8. There were no amounts outstanding at the year end.

#### **1.12 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Rentals applicable to operating leases, where substantially all the benefits and risk of ownership remain with the lessor, are charged to the Statement of Financial Activities over the period in which the cost is incurred. The JLGB has no assets under finance leases, which confer rights, and obligations similar to those attached to owned assets.

#### **1.13 Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements. Further details of the contribution made by volunteers can be found in the Trustees' annual report. Thanks to our large alumni network and relationships with community organisations, reduced rates for design and print costs, legal fees as well as premises hire have been given or donated to a combined value of around £50,000, however these figures have not been included as they are extremely difficult to value.

#### **1.14 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.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1 Accounting policies

(Continued)

#### 1.15 JLGB groups

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

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Fundraising and contributions	28,466	-	28,466	15,876	-	15,876
Grants	80,202	658,641	738,843	59,263	816,451	875,714
Patrons	20,250	-	20,250	185,006	-	185,006
	<u>128,918</u>	<u>658,641</u>	<u>787,559</u>	<u>260,145</u>	<u>816,451</u>	<u>1,076,596</u>

### 4 Charitable activities

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Members subscriptions	Total 2021	Total 2020
	2021	2021	2021	2021		
	£	£	£	£	£	£
Sales within charitable activities	<u>114,436</u>	<u>(7,220)</u>	<u>(2,690)</u>	<u>4,140</u>	<u>108,666</u>	<u>599,017</u>

The negative figures in 2021 relate to funds issued for camps and tours which were unable to go ahead due to Covid-19.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 4 Charitable activities (Continued)

For the year ended 31 March 2020

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Uniforms, clothing and merchandise	Members subscriptions	Total 2020
	£	£	£	£	£	£
Sales within charitable activities	156,251	253,038	176,309	2,589	10,830	599,017
	<u>156,251</u>	<u>253,038</u>	<u>176,309</u>	<u>2,589</u>	<u>10,830</u>	<u>599,017</u>
Analysis by fund						
Unrestricted funds	156,251	253,038	176,309	2,589	10,830	599,017
	<u>156,251</u>	<u>253,038</u>	<u>176,309</u>	<u>2,589</u>	<u>10,830</u>	<u>599,017</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2021 £	2020 £
Interest receivable	152	504
	<u>152</u>	<u>504</u>

This is derived from interest bearing deposit accounts.

### 6 Other income

	Restricted funds	Total
	2021 £	2020 £
Other income	114,354	-
	<u>114,354</u>	<u>-</u>

Other income relates to the Coronavirus Job Retention Scheme.

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
<u>Fundraising and publicity</u>				
Other fundraising costs	2,016	2,880	4,896	2,728
Staff costs	30,626	11,706	42,332	42,250
	<u>32,642</u>	<u>14,586</u>	<u>47,228</u>	<u>44,978</u>

### 8 Charitable activities

	2021 £	2020 £
Direct charitable expenditure on staff costs	571,093	611,786
Activities and training for young people	272,179	448,168
Summer, winter and weekend camps	6,753	271,170
Tours and exchanges	343	158,267
Hire of local group premises	1,335	19,457
Subsidies and bursaries to participants	483	15,955
Office costs (including postage and uniforms)	15,595	12,826
Support costs and governance costs	125,734	246,916
Strategy and promotional costs	17,346	-
Uniforms clothing and merchandise	5,708	3,654
	<u>1,016,569</u>	<u>1,788,199</u>
	<u>1,016,569</u>	<u>1,788,199</u>
<b>Analysis by fund</b>		
Unrestricted funds	147,012	907,360
Restricted funds	869,557	880,839
	<u>1,016,569</u>	<u>1,788,199</u>

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

9

	Unrestricted funds £	Restricted funds £	2021 £	Unrestricted funds £	Restricted funds £	2020 £
<u>Support Costs</u>						
Salaries and pension contributions	22,946	3,526	26,472	31,644	21,241	52,885
Headquarters administration	6,468	43,129	49,597	112,936	22,588	135,524
Motor running expenses	1,850	-	1,850	3,794	-	3,794
Depreciation	948	3,998	4,946	1,299	3,998	5,297
Insurance of activities	-	15,782	15,782	15,203	-	15,203
<u>Governance Costs</u>						
Salaries and pension contributions	9,217	2,814	12,031	24,669	-	24,669
Audit fees	15,042	-	15,042	6,180	-	6,180
Other governance costs	13	-	13	3,363	-	3,363
	<u>56,484</u>	<u>69,249</u>	<u>125,734</u>	<u>199,088</u>	<u>47,827</u>	<u>246,916</u>

Governance costs includes payments to the auditors of £15,042 (2020- £6,180) for audit fees.

### 10 Trustees

None of the JLGB Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2020: None).

No expenses were paid to the Trustees in the year (2020: None)

### 11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Activities and Training for Young People	15	20
We Were There Too	3	3
Other (general, fundraising, administration, management)	7	7
Total	<u>25</u>	<u>30</u>

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 11 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	588,291	663,685
Social security costs	47,336	53,077
Other pension costs	14,894	14,828
	<u>650,521</u>	<u>731,590</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2021 Number	2020 Number
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
	<u>1</u>	<u>1</u>

### 12 Remuneration of key management personnel

	2021 £	2020 £
Remuneration for qualifying services	<u>110,861</u>	<u>107,805</u>

### 13 Tangible fixed assets

	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost</b>			
At 1 April 2020	49,446	15,990	65,436
At 31 March 2021	<u>49,446</u>	<u>15,990</u>	<u>65,436</u>
<b>Depreciation and impairment</b>			
At 1 April 2020	46,600	7,996	54,596
Depreciation charged in the year	949	3,997	4,946
At 31 March 2021	<u>47,549</u>	<u>11,993</u>	<u>59,542</u>
<b>Carrying amount</b>			
At 31 March 2021	<u>1,897</u>	<u>3,997</u>	<u>5,894</u>
At 31 March 2020	<u>2,846</u>	<u>7,994</u>	<u>10,840</u>

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 14 Debtors

	2021 £	2020 £
<b>Amounts falling due within one year:</b>		
Trade debtors	251,290	93,189
Other debtors	8,223	119,478
Prepayments and accrued income	12,480	15,279
	<u>271,993</u>	<u>227,946</u>

Trade Debtors includes a grant payment of £216,626 (2020: £0) from DCMS's Youth Covid-19 Support Fund, payment was received in April 2021.

### 15 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	62,383	-
Other creditors	76,385	86,173
Accruals and deferred income	134,370	6,329
	<u>273,138</u>	<u>92,502</u>

### 16 Retirement benefit schemes

#### Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £14,894 (2020 - £14,828).

# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Accredited Youth Leadership Training	-	4,000	(2,800)	1,200
DofE	22,500	5,000	(32,466)	(4,966)
DofE - Special Needs Provision	9,055	-	-	9,055
evolve - young volunteering initiative	57,757	375,262	(420,988)	12,031
Jewish Identity and heritage activities	-	20,306	(20,306)	-
NCS	15,275	26,172	(24,361)	17,086
Security	-	1,575	(1,575)	-
We Were There Too	56,675	9,700	(46,668)	19,707
Youth Covid-19 Support Fund	-	216,626	(216,626)	-
Vehicle Purchase	7,995	-	(3,999)	3,996
Job Retention Scheme	-	114,354	(114,354)	-
	<u>169,257</u>	<u>772,995</u>	<u>(884,143)</u>	<u>58,109</u>

### 18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 31 March 2021 are represented by:						
Tangible assets	5,894	-	5,894	10,840	-	10,840
Current assets/ (liabilities)	<u>279,121</u>	<u>-</u>	<u>279,121</u>	<u>327,241</u>	<u>-</u>	<u>327,241</u>
	<u>285,015</u>	<u>-</u>	<u>285,015</u>	<u>338,081</u>	<u>-</u>	<u>338,081</u>

### 19 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	7,100	10,942
Between two and five years	<u>28,400</u>	<u>-</u>
	<u>35,500</u>	<u>10,942</u>



# JEWISH LADS' & GIRLS' BRIGADE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 19 Operating lease commitments

(Continued)

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

### 20 Related party transactions

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

- There is common trustee — Mr A Shelley.
- Grants of £0 (2020: £40,000) were received from Camperdown House Trust;
- A rent of £7,100 (2020: £7,100) was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 12th January 2015. This rent is not at full market value.

The Camperdown House Trust was formed following the sale of the original JLGB Headquarters from the proceeds in 1939. The primary purpose is to "further the work of the charity called the Jewish Lads' & Girls' Brigade".

UJIA is a related party in respect of the following:

- There is a common trustee Mrs R Green;
- A grant of £20,306 (2020: £8,000) was received from UJIA;

### 21 Legal status of the charity

JLGB is a private company limited by guarantee incorporated in England and Wales and has no share capital. The liability of each member in the event of winding up is limited to £1. The registered office is Camperdown, 3 Beechcroft Road, South Woodford, London, E18 1LA.

### 22 Subsidies and bursaries to participants

The subsidies to individuals represent financial assistance to enable participants of the JLGB facing financial hardship to take a full and active part in JLGB programmes. All matters of financial assistance and welfare are dealt with in the strictest of confidence by an independent representative of the JLGB who is not a Trustee. There are no additional support costs associated with subsidies.

23 Cash generated from operations	2021 £	2020 £
Deficit for the year	(53,066)	(157,060)
Adjustments for:		
Investment income recognised in statement of financial activities	(152)	(504)
Depreciation and impairment of tangible fixed assets	4,946	5,297
Movements in working capital:		
(Increase) in debtors	(44,047)	(97,975)
Increase/(decrease) in creditors	180,637	(9,584)
<b>Cash generated from/(absorbed by) operations</b>	<b>88,318</b>	<b>(259,826)</b>