

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 2024

JEWISH LADS' & GIRLS' BRIGADE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Richard Marshall Jordana Price (Resigned 11 June 2024) Adam Shelley FCCA Norman Terret, JP Hannah Gerson (Appointed 26 April 2023) Benjamin de Jong Ruth Dwight (Resigned 22 June 2023) Barry Shine FCMA (Resigned 22 June 2023) Simone Silver (Appointed 4 June 2024) Samuel Steinberg (Appointed 4 June 2024)
Charity number	286950
Company number	01713997
Registered office	Camperdown 3 Beechcroft Road London E18 1LA
Independent Auditor	Gerald Edelman LLP 73 Cornhill London EC3V 3QQ
Bankers	CAF Bank Ltd Kings Hill West Malling Kent ME19 4TA
Solicitors	Penningtons Manches Cooper LLP 125 Wood Street London EC2V 7AW
Patron	HM The King
President	The Lord Levy
Chairman	Norman Terret, JP
Honorary Treasurer	Adam Shelley FCCA
Chief Executive (Company Secretary)	Neil Martin, OBE

JEWISH LADS' & GIRLS' BRIGADE

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JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

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 2024.

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 2024

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.

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 supports 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 across Jewish schools and communities. 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.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 was pleased to be awarded a grant from the Uniformed Youth New Places Fund to support our project to open JLGB groups in Jewish communities across England. We plan to open new groups in areas where we have waitlists and to reopen groups that have been closed due to the Covid-19 pandemic. This project has two key components to ensure both immediate growth and longer-term sustainability: direct delivery and capacity building.

Part one of this initiative will repair and develop new JLGB groups to enable disadvantaged young people from hard-to-reach faith communities to get involved in character building, skills development and social action projects. Part two of this project provides JLGB with the unique and timely opportunity in a post pandemic world, to further revolutionise a sustainable model for the future of group activities for disadvantaged young people and to realise our long-term strategic plans. We have appointed a Project Team to lead this expansion and will invest in training, marketing, and infrastructure.

Our Summer and Winter Camps continue to be a resounding success, with attendance increasing year on year. Attendees took part in an upgraded programme of daily and nightly entertainment, skills and friendship building activities. Adult volunteers and young leaders helped to organise camp across multiple departments, from programming to welfare, and logistics to administration.

In July 2023, teenagers from Year 11 immersed themselves in ancient and modern Israeli culture on JLGB Israel Tour. Split into three phases focusing on the past, present and future of the historic country, participants embarked on a journey through time learning about Israel from biblical times up to modern day.

Volunteers

JLGB could not fully function without the dedicated support and unstinting energy and enthusiasm of its many volunteers. With a need for more volunteers, we continued to roll out our 'Count Me In' campaign across social media and the Jewish press, encouraging people to give their time and skills in a way which works for them in the 'new normal' to support the next generation of young people.

evolve - Youth Volunteering & Skills 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 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.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Thanks to the # iwill Match Fund, we continue to upgrade our 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 have standardised and categorised opportunities on the site to ensure that young people are rewarded for their good deeds, especially volunteering that takes places inside schools.

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 has delivered the Duke of Edinburgh's Award for the entire Jewish community since the Award first began in 1956, working to ensure that every young Jewish person can access a Kosher and Shabbat friendly 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. All stages of the Award give young people the chance to try something new, learn life skills and make a difference through the Volunteering, Physical, Skills and Expedition sections. JLGB was again awarded generous funding by the Pears Foundation for its kosher DofE provision and are delighted that post pandemic and with the ability to run full expeditions without restrictions, that sign up numbers are now the highest they have been since 2012.

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 Kisharon Langdon.

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.

In the lead up to the Summer of 2023, the NCS Trust changed their delivery model, through a national procurement process. This meant that smaller specialist providers like ours were no longer able to deliver the NCS programme directly. Through conversations with the NCS Trust and their chosen national delivery partners, we hope to deliver this vital programme in the future, if the government continues to fund it.

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.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

We are delighted to have run two successful youth leadership training weekends in October and January, where young leaders within JLGB took part in fun, practical exercises to learn leadership skills, such as safeguarding and communication.

We Were There Too

The National Lottery Heritage funded project wrapped up in December 2023. The team, led by JLGB's Rodney Ross who was seconded to the project, had great success in expanding the project to the North East, 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 Heritage Fund and The Rothschild Foundation, we engaged the community through roadshows in the Yorkshire and the North East of England region. This unearthed new stories, which were added to the archival content on the website along with associated photos and documents. In addition, we engaged young people in the project through educational presentations to primary and secondary schools.

With a focus on education, we also showed teachers how to access information and draw off ideas for lessons and link them to core British values. The project had extensive coverage in local press and periodicals, and made two broadcasts on radio.

Whilst grant funding has now ended, this project continues to be kept alive through the hard work of many volunteers, supported by JLGB.

Strategy

In consultation with trustees, professional staff, volunteers and young people we continued to follow our three-year Strategy, Theory of Change and Case for Support. 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.

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 2023, 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.

We were pleased to be awarded further funding from Youth United, and thanks to our President, The Lord Levy, who continues to lead our Patrons scheme, we have continued 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 Heritage Fund, Camperdown House, Pears Foundation, UJIA, Jewish Youth Fund, Youth United Foundation and the Old Comrades' Association for the trust they place in the JLGB.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Results

The net income for the year amounted to £125,927 (2023: Net income £4,590).

Income in the year totalled £1,955,713 (2023: £1,583,630) an increase of £372,083 or 24%. Of this donations and legacy income totalled £1,160,654 (2023: £1,093,902) which included grants of £1,016,414 (2023: £803,711), patron donations of £93,696 (2023: £155,500), other fundraising of £50,544 (2023: £134,691). The other main income source was from charitable activities £773,550 (2023: £488,300).

Expenditure in the year totalled £1,829,786 (2023: £1,579,040) an increase of £250,746 or 16%. Expenditure on charitable activities amounted to £1,794,031 (2023: £1,512,545). Included in charitable expenditure are support and governance costs totalling £162,447 (2023: £134,393), an increase of £28,054 or 21%.

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 general unrestricted reserves at the year end was £394,513.

Structure, governance and management

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

Following our external Governance Review, and the recommendations of our taskforce made up of Trustees and Professional Staff, extensive work was done to update our Articles of Association.

The JLGB was 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. However, we were pleased to have formally submitted our new Articles of Association to the Charity Commission and Companies House, which were approved and then adopted by our Board of Members at a General Meeting held on 4th June 2024.

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.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

Richard Marshall	
Jordana Price	(Resigned 11 June 2024)
Adam Shelley FCCA	
Norman Terret, JP	
Hannah Gerson	(Appointed 26 April 2023)
Benjamin de Jong	
Ruth Dwight	(Resigned 22 June 2023)
Barry Shine FCMA	(Resigned 22 June 2023)
Simone Silver	(Appointed 4 June 2024)
Samuel Steinberg	(Appointed 4 June 2024)

Appointment of Trustees

As set out in the Articles of Association the Board may at any time appoint any person as a Trustee, provided that the prescribed maximum number of Trustees be not thereby exceeded, under Articles 10, 11 and 13. Any person so appointed shall retain his or her office for a term of three years, but he or she shall then be eligible for re-appointment.

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.

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 & Finance, 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: Adam Shelley, Neil Martin (Chief Executive) and Stefan Clark (Director of Operations & Finance).

JLGB adheres to the highest standards of safeguarding for all its young people, staff and volunteers. A safeguarding sub-committee, chaired by Benjamin de Jong, is tasked with overseeing and updating JLGB's safeguarding policies and procedures, ensuring they are comprehensive and conform to current legislations and best practices. The sub-committee also has oversight of all safeguarding concerns and incidents, addressing them with appropriate urgency and sensitivity. As part of the sub-committee's work this year, JLGB implemented a new Incident Reporting and Management System, which has been fully rolled out across all our activities.

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, 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.

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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

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

JEWISH LADS' & GIRLS' BRIGADE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

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

Signed by:

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Norman Terret, JP
Chair of Trustees
Dated: 31 January 2025

Signed by:

A8BCBFD97F424F1...
Neil S Martin OBE
Chief Executive (Company Secretary)
Dated: 31 January 2025

JEWISH LADS' & GIRLS' BRIGADE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

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.

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 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, 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 2024 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.

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.
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JEWISH LADS' & GIRLS' BRIGADE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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 2024.

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.

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 .

JEWISH LADS' & GIRLS' BRIGADE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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.

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.

JEWISH LADS' & GIRLS' BRIGADE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF JEWISH LADS' & GIRLS' BRIGADE

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 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

57D11EBEE84C44B...

Hiten Patel FCCA (Senior Statutory Auditor)
for and on behalf of Gerald Edelman LLP

31 January 2025

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 2024

Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	213,524	9,325	937,805	1,160,654	1,093,902
Charitable activities	4	773,550	-	-	773,550	488,300
Investments	5	6,009	-	-	6,009	1,428
Other income	6	15,500	-	-	15,500	-
Total income		1,008,583	9,325	937,805	1,955,713	1,583,630
<u>Expenditure on:</u>						
Raising funds	7	35,755	-	-	35,755	66,495
Charitable activities	8	905,145	-	888,886	1,794,031	1,512,545
Total expenditure		940,900	-	888,886	1,829,786	1,579,040
Net income before transfers		67,683	9,325	48,919	125,927	4,590
Gross transfers between funds	18	21,588	-	(21,588)	-	-
Net income for the year/ Net movement in funds		89,271	9,325	27,331	125,927	4,590
Fund balances at 1 April 2023		295,917	82,938	9,055	387,910	383,320
Fund balances at 31 March 2024		385,188	92,263	36,386	513,837	387,910

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 2024

Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Donations and legacies	3	358,919	350	734,633	1,093,902
Charitable activities	4	488,300	-	-	488,300
Investments	5	1,428	-	-	1,428
Total income		848,647	350	734,633	1,583,630
<u>Expenditure on:</u>					
Raising funds	7	66,495	-	-	66,495
Charitable activities	8	707,323	-	805,222	1,512,545
Total expenditure		773,818	-	805,222	1,579,040
Net income/ (outgoing) expenditure before transfers		74,829	350	(70,589)	4,590
Gross transfers between funds	18	(16,928)	(4,662)	21,590	-
Net income for the year/ Net movement in funds		57,901	(4,312)	(48,999)	4,590
Fund balances at 1 April 2022		238,016	87,250	58,054	383,320
Fund balances at 31 March 2023		295,917	82,938	9,055	387,910

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

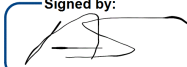
JEWISH LADS' & GIRLS' BRIGADE

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	14		12,332		-
Current assets					
Debtors	15	670,553		513,843	
Cash at bank and in hand		576,771		431,738	
		<u>1,247,324</u>		<u>945,581</u>	
Creditors: amounts falling due within one year	16	<u>(745,819)</u>		<u>(557,671)</u>	
Net current assets			501,505		387,910
Total assets less current liabilities			<u>513,837</u>		<u>387,910</u>
The funds of the Charity					
Restricted income funds	18		36,386		9,055
Unrestricted funds - general			385,188		295,917
Unrestricted funds - designated	19		92,263		82,938
			<u>513,837</u>		<u>387,910</u>

The financial statements were approved by the Trustees on 31 January 2025

Signed by:

 80CB248DE66B45B...
Adam Shelley FCCA
Honorary Treasurer

JEWISH LADS' & GIRLS' BRIGADE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	25		151,618		46,712
Investing activities					
Purchase of tangible fixed assets		(12,594)		-	
Investment income received		6,009		1,428	
Net cash (used in)/generated from investing activities			(6,585)		1,428
Net increase in cash and cash equivalents			145,033		48,140
Cash and cash equivalents at beginning of year			431,738		383,598
Cash and cash equivalents at end of year			576,771		431,738

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Jewish Lads' & Girls' Brigade is a charitable company limited by guarantee 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 Camperdown, 3 Beechcroft Road, South Woodford, London, E18 1LA.

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. 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 or grantors 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).

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

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.

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.

1.13 Operating leases

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.

1.14 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.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.15 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.

1.16 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.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and contributions	41,219	9,325	-	50,544	134,341	350	-	134,691
Grants	78,609	-	937,805	1,016,414	69,078	-	734,633	803,711
Patrons	93,696	-	-	93,696	155,500	-	-	155,500
	<u>213,524</u>	<u>9,325</u>	<u>937,805</u>	<u>1,160,654</u>	<u>358,919</u>	<u>350</u>	<u>734,633</u>	<u>1,093,902</u>

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Members subscriptions	Uniforms, clothing & merchandise	Total 2024	Total 2023
	2024	2024	2024	2024	2024		
	£	£	£	£	£	£	£
Sales within charitable activities	202,905	365,327	199,736	5,135	447	773,550	488,300
	<u>202,905</u>	<u>365,327</u>	<u>199,736</u>	<u>5,135</u>	<u>447</u>	<u>773,550</u>	<u>488,300</u>
Analysis by fund							
Unrestricted funds - general	202,905	365,327	199,736	5,135	447	773,550	488,300
	<u>202,905</u>	<u>365,327</u>	<u>199,736</u>	<u>5,135</u>	<u>447</u>	<u>773,550</u>	<u>488,300</u>

For the year ended 31 March 2023

	Activities and training for young people	Summer, winter and weekend camps	Tours and exchanges	Members subscriptions	Uniforms, clothing & merchandise	Total 2023
	£	£	£	£	£	£
Sales within charitable activities	(102,155)	(261,932)	(101,612)	(20,803)	(1,798)	(488,300)
	<u>(102,155)</u>	<u>(261,932)</u>	<u>(101,612)</u>	<u>(20,803)</u>	<u>(1,798)</u>	<u>(488,300)</u>
Analysis by fund						
Unrestricted funds - general	(102,155)	(261,932)	(101,612)	(20,803)	(1,798)	(488,300)
	<u>(102,155)</u>	<u>(261,932)</u>	<u>(101,612)</u>	<u>(20,803)</u>	<u>(1,798)</u>	<u>(488,300)</u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,009	1,428
	<u>6,009</u>	<u>1,428</u>

This is derived from interest bearing deposit accounts.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6

Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Sale of fixed asset and insurance settlement	15,500	-

Other income relates to sale of fixed asset and insurance settlement.

7

Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Other fundraising costs	477	31,141
Staff costs	35,278	35,354
Fundraising and publicity	35,755	66,495

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable activities

	Note	2024 £	2023 £
Direct charitable expenditure on staff costs		670,907	534,170
Activities and training for young people		328,857	356,839
Summer, winter and weekend camps		377,575	314,476
Tours and exchanges		172,692	112,362
Hire of local group premises		23,068	11,484
Subsidies and bursaries to participants		18,439	10,501
Office costs (including printing and postage)		7,408	5,757
Support costs and governance costs	9	162,447	134,393
Strategy and promotional costs		23,147	26,753
Uniforms, clothing and merchandise		9,491	5,810
		<u>1,794,031</u>	<u>1,512,545</u>
Analysis by fund			
Unrestricted funds - general		905,145	707,323
Restricted funds		888,886	805,222
		<u>1,794,031</u>	<u>1,512,545</u>

9 Support and Governance costs

	Unrestricted funds £	Restricted funds £	2024 Unrestricted funds £	2024 Restricted funds £	2023 £
<u>Support Costs</u>					
Staff costs	29,094	-	29,094	26,051	26,051
Headquarters administration	46,934	22,947	69,881	56,325	60,046
Motor running expenses	8,441	-	8,441	1,466	1,466
Depreciation	262	-	262	949	949
Insurance of activities	4,297	6,000	10,297	12,696	12,696
<u>Governance Costs</u>					
Staff costs	10,952	-	10,952	10,358	11,049
Audit fees	25,074	-	25,074	14,000	14,000
Other governance costs	8,446	-	8,446	8,136	8,136
	<u>133,500</u>	<u>28,947</u>	<u>162,447</u>	<u>129,981</u>	<u>134,393</u>

Governance costs includes expenses payable to the auditors of £25,074 (2023: £14,000) for audit fees, £4,660 relates to 2023.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

10 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Auditors remuneration	25,074	14,000
Depreciation of owned tangible fixed assets	262	948
	<u>25,336</u>	<u>14,948</u>

11 Trustees

None of the JLGB Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year (2023: None).

No expenses were paid to the Trustees in the year (2023: None)

12 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
Activities and Training for Young People	14	12
We Were There Too	1	2
Other (general, fundraising, administration, management)	8	7
Total	<u>23</u>	<u>21</u>

Employment costs

	2024	2023
	£	£
Wages and salaries	670,860	548,262
Social security costs	56,903	44,647
Other pension costs	18,039	13,714
	<u>745,802</u>	<u>606,623</u>

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

	2024	2023
	Number	Number
£110,001 - £120,000	-	1
£121,000 - £130,000	1	-
	<u>1</u>	<u>1</u>

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

13 Remuneration of key management personnel

	2024 £	2023 £
Remuneration for qualifying services	127,604	119,620

14 Tangible fixed assets

	Fixtures and Motor vehicles fittings		Total
	£	£	£
Cost			
At 1 April 2023	49,446	15,990	65,436
Additions	-	12,594	12,594
Disposals	-	(15,990)	(15,990)
At 31 March 2024	49,446	12,594	62,040
Depreciation and impairment			
At 1 April 2023	49,446	15,990	65,436
Depreciation charged in the year	-	262	262
Eliminated in respect of disposals	-	(15,990)	(15,990)
At 31 March 2024	49,446	262	49,708
Carrying amount			
At 31 March 2024	-	12,332	12,332
At 31 March 2023	-	-	-

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	591,369	445,538
Other debtors	600	34,452
Prepayments and accrued income	78,584	33,853
	670,553	513,843

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	75,140	80,970
Other creditors	27,944	33,869
Accruals and deferred income	642,735	442,832
	<u>745,819</u>	<u>557,671</u>

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>18,039</u>	<u>12,346</u>

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.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds			
	Balance at 1 April 2023	Income	Expenditure	Transfers
	£	£	£	£
Core activities	-	474,964	(474,964)	-
DofE	-	25,000	(25,000)	-
DofE - Special Needs Provision	9,055	-	(1,759)	-
evolve - young volunteering & skills initiative	-	408,333	(363,201)	(16,042)
Security	-	6,536	(6,536)	-
We Were There Too	-	22,972	(17,426)	(5,546)
	<u>9,055</u>	<u>937,805</u>	<u>(888,886)</u>	<u>(21,588)</u>
				<u>36,386</u>

Core Activities - For the support and provision of youth activities, including local groups, regional and national events and camps.

DofE – For the support and provision of kosher Duke of Edinburgh's Award activities – primarily of the Expedition section.

evolve – For the support and provision of JLGB's youth volunteering and skills initiative.

Security - For the provision of security services at JLGB events and camps.

We Were There Too – Towards JLGB's heritage programme recognising the contribution of Britain's Jewish communities impact, experience and contribution during the First World War era.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

19 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities.

	Movement in funds				
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Core activities	12,938	-	-	-	12,938
evolve development	70,000	-	-	-	70,000
Respite fund	-	9,325	-	-	9,325
	<u>82,938</u>	<u>9,325</u>	<u>-</u>	<u>-</u>	<u>92,263</u>

Core activities – Funds held for JLGB local groups and camps.

evolve development – Funds designated for development of JLGB's evolve – youth volunteering and skills initiative.

Respite fund - Funds designated towards the costs of young people, in need of respite, attending JLGB camps, tours and exchanges

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	12,332	-	12,332	-	-	-
Current assets/(liabilities)	465,119	36,386	501,505	378,855	9,055	387,910
	<u>477,451</u>	<u>36,386</u>	<u>513,837</u>	<u>378,855</u>	<u>9,055</u>	<u>387,910</u>

21 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:

	2024 £	2023 £
Within one year	13,519	13,519
Between two and five years	19,403	32,922
	<u>32,922</u>	<u>46,441</u>

The above relate to lease of premises and vehicles.

JEWISH LADS' & GIRLS' BRIGADE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Related party transactions

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

- There is common trustee — Adam Shelley;
- A rent of £7,100 (2023: £7,100) was paid to Camperdown House for rental of the JLGB Headquarter offices, under the terms of the lease dated 9th September 2021. This rent is not at full market value.
- Grant of £40k awarded to JLGB.

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".

JLGB Trustee Richard Marshall is a partner of Penningtons Manches Cooper LLP who provided legal advice and services amounting to £7,800 (2023: £2,657) to JLGB.

23 Legal status of the charity

JLGB is a charitable 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.

24 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.

25 Cash generated from operations	2024 £	2023 £
Surplus for the year	125,927	4,590
Adjustments for:		
Investment income recognised in statement of financial activities	(6,009)	(1,428)
Depreciation and impairment of tangible fixed assets	262	948
Movements in working capital:		
(Increase) in debtors	(156,710)	(330,912)
Increase in creditors	188,148	373,514
Cash generated from operations	151,618	46,712