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COMPANIES HOUSE

Charity registration number 1115343  
Company registration number 05742840 (England and Wales)

# THE JEWISH LEADERSHIP COUNCIL ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022



## REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Jonathan Goldstein (Outgoing Chair, resigned 13 <sup>th</sup> January 2022) Keith Black (Incoming Chair, Appointed 13 <sup>th</sup> January 2022) Suzi Woolfson (Honorary Treasurer) Debra Fox (Vice Chair) Mark Adlestone, OBE, DL Nina Freedman (Appointed 9 <sup>th</sup> October 2022) Michael Goldstein Louise Jacobs Laura Marks CBE Mark Morris Marie Van Der Zyl OBE Hilda Worth (Resigned 15 <sup>th</sup> December 2022) Jonathan Zenios
Co-Chief Executive Officers	Claudia Mendoza and Michelle Janes
Company Secretary	Claudia Mendoza
Charity number	1115343
Company number	05742840
Principal address	Shield House Harmony Way Hendon NW4 2BZ
Registered office	Shield House Harmony Way Hendon NW4 2BZ
Auditor	Goldwins Limited 75 Maygrove Road West Hampstead London NW6 2EG
Bankers	Lloyds Bank 25 Gresham Street London EC2N 7HN
Solicitors	Womble Bond Dickinson 4 More London Riverside London SE1 2AU

## CONTENTS

	<b>Page</b>
Trustees' annual report	<b>1</b>
Statement of Trustees' responsibilities	<b>13</b>
Independent auditor's report	<b>14</b>
Statement of financial activities	<b>17</b>
Balance sheet	<b>18</b>
Statement of cash flows	<b>19</b>
Notes to the accounts	<b>20</b>

**THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

The Jewish Leadership Council (JLC) trustees present their Report and Accounts for the year ended 31<sup>st</sup> December 2022, which also contains the directors' report as required by company law.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (effective 1<sup>st</sup> January 2019).

**INTRODUCTION TO THE JLC**

The JLC is a membership organisation made up of many of the leading Jewish Charitable organisations serving the UK Jewish community. Its member organisations work across the Jewish community and include Lead, the JLC's leadership development division. During 2023, the JLC saw member organisation Reshet become incorporated into the UJIA and also celebrated the merger of Kisharon and Langdon into one organisation. It is dedicated to promoting a flourishing UK Jewish community and works to ensure that the British community values and respects the UK Jewish community and the role it plays in civil society.

**Charitable Objects**

The objects of the JLC, as set out in the Articles of Association, are:

- 1) to advance the education of the public in the Jewish faith and the customs of the Jewish people and the state of Israel,
- 2) to advance the Jewish faith,
- 3) to promote equality and diversity for the benefit of the public by:
  - a. providing or assisting in the provision of training and education so as to create a climate in which religious, ethnic, cultural and other forms of diversity (in particular those relating to the Jewish community) can be celebrated without fear of persecution;
  - b. representing a range of views including those of the Jewish community to policymakers, funders, service providers and agencies working in the field;
  - c. providing advice and information of sufficient quality to fulfil a charitable purpose,
- 4) to promote religious harmony for the benefit of the public by:
  - a. educating Christians, Hindus, Jews, Muslims, and Sikhs and adherents to other religions and systems of belief (as recognised for the purposes of Article 9 of the European Convention on Human Rights and Fundamental Freedoms), to appreciate each other's distinctive beliefs and practices; and
  - b. promoting education and research leading to respect for religious differences between faith and systems of belief,
- 5) to improve the efficiency and effectiveness of charities carrying out charitable purposes for the benefit of the Jewish community by:
  - a. co-ordinating the efforts of existing charitable and non-charitable agencies that have the common goal of providing charitable services or relief to the Jewish community;
  - b. liaising with, and acting as a forum for the exchange of information between, agencies working to provide charitable services or relief to the Jewish community in order to identify gaps in the services, overlap or duplication of services, so as to improve delivery of such services to the Jewish community;
  - c. representing the views of the Jewish community to policy makers, funders and service providers;
  - d. providing advice and information to agencies working in the field;
  - e. providing databases or directories or other sources of information provided that they are of sufficient quality to fulfil a charitable purpose,
- 6) such other charitable purposes as the trustees shall from time to time think fit.

## VISION

The JLC has a vision of a strong, thriving, and engaged Jewish community in the United Kingdom for generations to come. A community that:

- Has a confident sense of itself, safe within the United Kingdom and engaged with civic society
- Embraces its historical and religious traditions, is engaged with Israel, nurtures its youth, and cares for its infirm, the elderly, and those on the margins
- Has a thriving charitable ecosystem that is innovative, impactful, and has high standards of governance and regulatory compliance
- Is staffed with an excellent cadre of professionals and supported by an engaged and committed lay leadership
- Is efficient and well funded
- Is seen as an exemplar for Jewish communities worldwide

## MISSION

Our mission is to support development and excellence in our member organisations, challenging them to lead the way in sustaining, building, and celebrating vibrant Jewish communities across the UK.

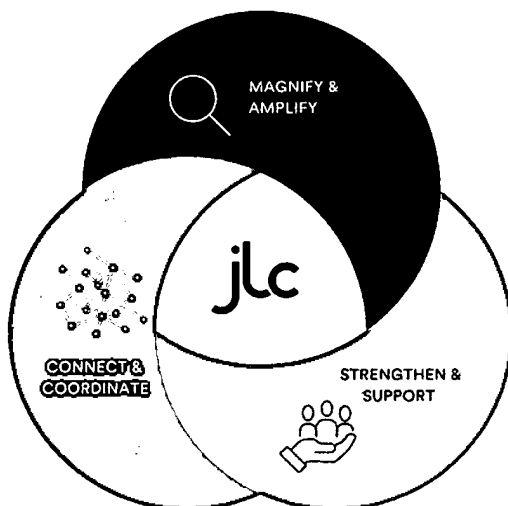
## JLC PLANS FOR THE FUTURE - STRATEGIC OBJECTIVES

During 2022, the incoming Chair worked collaboratively with the trustees and professional team in consultation with stakeholders to set 4 key strategic Objectives for the coming 3 years. These are at the core of the work carried out by the JLC and are continually informed through our members and work with stakeholders across the community.

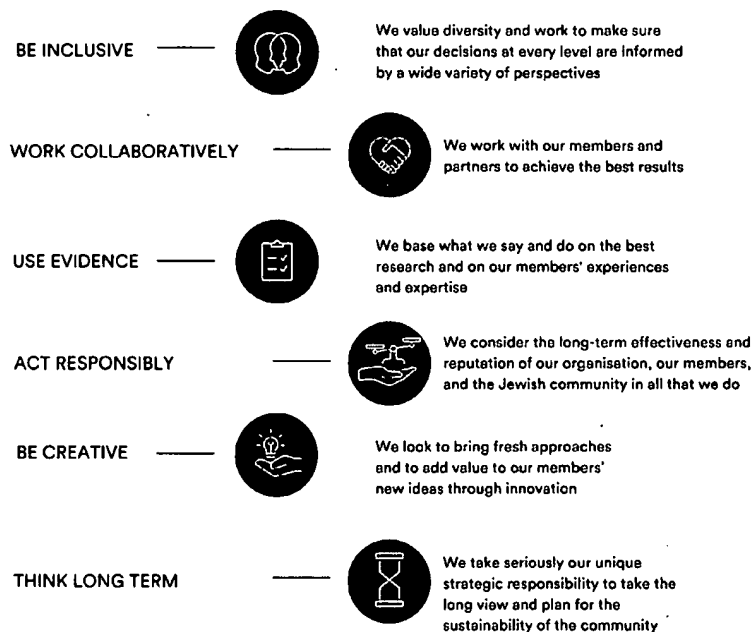
- To enhance (alongside other communal organisations) the political security of the community, through healthy relationships with politicians, government, the media, and civil society organisations
- To strengthen communal capacity and capability, building tomorrow's leaders both lay and professional, guiding on governance and regulation, and working with members on their needs
- To support and lead our members and the wider community to prepare for strategic long-term challenges and catalyse change using evidence and best practice
- To further strengthen the JLC's own governance, leadership, and management, ensuring that it is an exemplar of best practice

## PURPOSE

The organisation works with our members to achieve our objectives in 3 key ways



We are led by our values:



### JLC STAFF TEAM

The JLC has a small team of dedicated professionals, led by Co-CEOs, Michelle Janes and Claudia Mendoza. In 2022 the team welcomed Programme Manager, Nick Young into the Lead team. This appointment aligned with the re-launching of two major leadership programmes following a pause during the Pandemic.

In early 2023 the team also welcomed Daniella Myers as Director of the London Jewish Forum (A joint project of the JLC and the Board of Deputies) following the departure of Daniel Kosky, who skilfully led the organisation during the challenging pandemic years. We wish Daniel much success in his new role. Daniella is an employee of the Board of Deputies working alongside the JLC team.

The Co-CEOs are jointly responsible for the oversight of the staff team and divide management of personnel between them.

## 2022 ACTIVITY OVERVIEW

### Connecting and Coordinating the Jewish charitable sector

The JLC works to facilitate long-term strategic planning for Jewish communal life in the UK. We aim to increase and improve coordination, cooperation, and collaboration, and (where appropriate) to consolidate resources to enhance the effectiveness and impact of Jewish communal organisations. Through our membership, we bring individuals and organisations together to share challenges and create solutions.

Our members are at the heart of our activities and having hired a Membership Manager in 2021 we have been able to deepen and strengthen relationships with our member organisations during 2022, allowing us to further understand their issues, challenges and successes. During the year we continued to facilitate our CEO Forum, connecting our member CEOs as well as provide opportunities to meet with wider sector colleagues. We expanded our working group opportunities by establishing a Communications and Marketing Forum for JLC member organisations, and we continued to facilitate the HR and Operations Forum and we also established a Fundraising Forum. This sharing of ideas, concerns, and working practices across the community is of huge value and greatly appreciated by our members.

We were delighted to welcome The London School of Jewish Studies (LSJS), as a member of the JLC in 2022. In June, we hosted an afternoon tea for JLC members in the House of Commons to thank them for all that they do. We were delighted to hear from the then Minister for Refugees, Lord Richard Harrington.

In response to the War in Ukraine, we worked together with the Board of Deputies to bring together organisations from across the Jewish community to provide an appropriate, needs-led, and coordinated response to the refugee crisis caused by Russia's invasion of Ukraine. We have continued this coordination into 2023 supporting community organisations and JLC members such as World Jewish Relief who have long-standing partnerships in Ukraine and are best placed to channel appropriate support.

To mark the Platinum Jubilee, the JLC and Board of Deputies jointly sponsored a special celebratory supplement in the Jewish Chronicle, marking the remarkable achievements of her reign. Later in the year, following the sad passing of Her Majesty, the JLC coordinated a full-page advert in every Jewish newspaper on behalf of our membership.

During 2022 we continued our work with the Youth Mental Health Partnership (YMHP) which brought together four organisations – Camp Simcha, Jami, Norwood, and Noa Girls- with the aim of improving our community's ability to deal with the growing crisis in young people's mental health. This included running a day-long workshop aimed at enhancing relationships between key staff members working across services, therapy, duty, referrals, and advocacy from the four organisations. We also worked alongside Social Finance, a research consultancy, to further explore the issue, broadening out the range of stakeholders informing our recommendations and hearing directly from children and young people themselves.

JLC Chair, Keith Black, regularly meets Chairs of member organisations (and those in the wider Jewish charitable sector) in order to understand the issues they face individually and collectively. He has also presented at various member trustee boards. He visited a number of communal institutions in Leeds and spoke at a JLC-organised Communal Tea composed of lay leaders and professionals from local communal organisations. He highlighted the JLC's ongoing commitment to the West Yorkshire region through our dedicated Yorkshire & East Coast Regional Manager. In the same month, the JLC along with member organisation, the Jewish Representative Council of Greater Manchester and Region, held a Civic Reception at Manchester Central Library with the Speaker of the House of Commons, Sir Lindsay Hoyle MP, and the Lord Mayor of Manchester. The Civic Reception took place on the anniversary of Kristallnacht and this important historical event was referenced by those speaking. We have Council meetings (the Chairs of member organisations and Vice Presidents) at least four times a year. At these meetings, we discuss a wide range of issues of concern across the community, be it leadership, political changes, or mental health.

**THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

Over the last two years, the JLC has increased the investment in support for the community in Greater Manchester by seconding our Regional Manager, Marc Levy, as CEO to the Jewish Representative Council of Greater Manchester and Region. This role has ensured that we can support the community locally as best as possible. Marc has worked together with the Chair and wider leadership to ensure the Rep Council is effective and sustainable. A significant piece of work the JLC supported in 2022 was a detailed mapping project of the community organisations which has helped to strategic thinking and action in the area for the coming year.

**Magnifying and amplifying the collective voice of our member organisations**

The JLC seeks to raise the profile of its members and their work, connecting them to decision makers at all levels of government and providing access to those in positions of power who are able to support change. We also Magnify and Amplify the work of our members within the community, using our platform and various fora to increase awareness about workstreams, projects, and campaigns.

During 2022 we engaged with government throughout the year on a variety of areas of concern to our members and the wider community. This included working to ensure it continues to take a lead in the fight against antisemitism here and internationally. Much of this was done through introducing various policymakers across all parties to our member, the Community Security Trust.

We connected members to MPs, secretaries of state, ministers, and shadow government, including arranging for Shadow Ministers Karin Smyth MP and Vicky Foxcroft MP to meet Kisharon and visit its bike shop, as well as for then Schools Minister Robin Walker MP to visit Yavneh College. This engagement also included showcasing the community's excellent Jewish schools as well as advocating for the continued provision of faith schools in the UK. In Leeds, we arranged for the new Mayor of West Yorkshire, Tracy Brabin, to visit the Leeds Jewish community centre (MAZCC) and conduct several roundtables with the community.

Primarily through our regional managers, we engaged proactively with local and regional government in all parts of England. We have continued to advocate the adoption of the International Holocaust Remembrance Alliance (IHRA) definition at local government level and have engaged with regional mayors such as Ben Houchen in Tees Valley, Jamie Driscoll in North of Tyne, Tracy Brabin in West Yorkshire, and Oliver Coppard in South Yorkshire.

Together with the Board of Deputies, we held regional councilor seminars across the country, educating this vital tier of government on the concerns and needs of local Jewish communities. We also drafted a joint submission to the UK's Free Trade Agreement consultation. This policy will dictate UK-Israel trade following the UK's departure from the European Union.

We used our political engagement to support a number of initiatives within Parliament, including encouraging support for Robert Jenrick MP's successful amendment which prohibits BDS within public service pension schemes, engaging with the government on the forthcoming Online Safety Bill and BDS Bill announced in the Queen's Speech. We worked closely with our member, the Union of Jewish Students, in order to raise the issue of antisemitism within the National Union of Students, and facilitated a meeting with the then Universities Minister, Michelle Donelan.

We continued our constructive engagement with opposition parties, with a specific focus on engaging members of the Shadow Cabinet on issues of concern to our members. We held several meetings with the Labour Shadow Foreign Office team as well as the Shadow Labour education team and, together with JLC member PaJeS, brought Shadow Education Secretary Bridget Phillipson MP for a roundtable meeting with the community at Akiva School and the Sternberg Centre. Together with the Board of Deputies, we held a roundtable with Labour Leader Sir Keir Starmer to build on the relationship that has developed over the past two years. We brought Daisy Cooper MP, Liberal Democrat spokesperson for Health and Social Care, to the Jewish Care Campus at Sandringham in Bushey.

Our commitment to the London Jewish Forum (a joint project between the JLC and the Board of Deputies of British Jews) has seen activity in Greater London (and Essex and Hertfordshire) increase exponentially.



This includes arranging hustings ahead of elections (local and national) to allow residents to hear directly from would-be elected officials. During the 2022 local elections, in partnership with LJF and the Board of Deputies, we held a series of successful hustings across five London boroughs with more than 570 people attending. Hustings were held in Barnet, Camden, Haringey, Enfield, and Redbridge, with four events taking place across Barnet. Council Leaders were present in all boroughs, with questions covering a wide variety of topics. Following the London elections, LJF held roundtable meetings with the new political leaderships of Barnet and Harrow Councils, and took a leading role in the development of the London Jewish Health Partnership.

It also includes close engagement with local councils, the London General Assembly and MPs. In November, LJF arranged a tour of the Jewish community for members of the London Assembly. This included a visit to the Community Security Trust (CST), Alyth Reform Synagogue, Mathilda Marks-Kennedy Primary School in Mill Hill, and Rimom Primary School in Golders Green.

### **Strengthening and Supporting leadership across our community**

The JLC Strengthens and Supports the work of our member organisations by providing opportunities to enhance the skills, expertise, and development of communal leaders. Much of this work is carried out through our Lead division and works across our membership and beyond with lay and professional leadership at all levels. During 2022 we were delighted to return to more normal activity bringing people together physically. This included conferences, the re-launch of major leadership programmes and a celebration of 10 years of Lead. The majority of this was facilitated by the Lead team however we have increasingly seen a more integrated approach to this area of work across the JLC team leading to greater engagement and collaboration.

Lead, in partnership with the Jewish Volunteering Network (JVN) hosted the 10th annual Jewish Community Trustees' Conference, supported by the Bloom Foundation, with more than 70 trustees in attendance at the London event in June and nearly 50 in Manchester in November. The London conference welcomed Tony Bloom, founder of the Bloom Foundation and Chairman of Brighton & Hove Albion Football Club as a keynote speaker. He reflected on his philanthropic journey, sharing his vision for the community and his top leadership advice. Participants attended sessions on a variety of topics including Diversity and Inclusion, the UK Giving Landscape, Impact Measurement and Creating a sustainable future for organisations. Our Regional Trustees' Conference greeted participants from both Manchester and Leeds providing participants with an opportunity to look at key charity updates and consider community challenges collaboratively. Participants also took part in sessions to further understand what good charity governance looks like and to explore case studies from the charity commission. Both events provided opportunities for networking and trustee development.

Our Support for Jewish Community Professionals was increased in 2022 with the convening of the third annual, and first in-person, Jewish Community Professionals' Conferences in June. With over 60 attendees in London and 40 in Manchester, the conferences opened up discussions around culture within Jewish communal organisations, offering an opportunity to develop and nurture value and pride in Jewish community professionalism. We also continued our popular online Follow the Leader course, delivering 87 learning sessions on a wide variety of topics including Agile Working, Courageous Conversations and Team Dynamics. Participants who have attended these sessions have commented that they have helped them to develop their leadership skills and improve their approach to leadership and management. Others have shared that they have increased in confidence to tackle new and challenging situations and feel better equipped to approach strategic decision making.

Lead, celebrated its 10th anniversary in 2022 and we were delighted to hold a celebration generously sponsored by the Rubin Foundation that brought together more than 120 alumni, lay leaders, and trustees who have been connected to Lead over the past decade. Since 2011, more than a thousand people have joined Lead's programmes and many of Lead's alumni now lead in lay or professional capacities across the community.

**THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

During the year we re-launched two major leadership programmes, successfully recruiting a third cohort of 18 dynamic and multi-denominational leaders from across the UK to the Dangoor Senior Leadership Programme (DSLPP). The programme focuses on four key leadership capabilities – Sensemaking, Relating, Visioning and Inventing as powerful drivers for communal leadership. We also restarted The Adam Science Leadership Programme (ASLP) for emerging leaders which welcomed its largest ever group of 22 participants featuring cohorts based in the North and the South of England. The group includes professional and lay leaders and has representation from more than half of our member organisations. The programme aims to inspire, empower and enable younger leaders to lead and know how they can best contribute to the UK Jewish community. Both the DSLPP and ASLP blend in-person and online sessions and include residential experiences as well as mentoring and networking opportunities.

Other activity included our annual International Women's Day Conference where more than 50 professionals and lay leaders joined us for our first in-person event since the start of the pandemic. We launched our Digital Development Programme with the aim of increasing and improving the use of digital tools within the community. Working alongside eight members to benchmark their digital maturity using the NCVO's Digital Maturity Matrix the JLC supported this process and each organisation to set their own digital goals. This also informed the design of training and development opportunities including cyber security and digital security.

With the reality of an unprecedented cost-of-living crisis, we are acutely aware that members of the community may find themselves increasingly in need of support. Having learnt from experience gained in recent times of crisis, the JLC's Cost-of-Living Support Hub (located on our website) is designed to provide people in need within the Jewish community with access to the useful information, advice, and support that is available from local authorities, Jewish communal organisations, and wider voluntary sector services.

**Reshet**

Reshet (meaning 'network' in Hebrew) was established in 2015 as a joint project, by UJIA and the Jewish Leadership Council, enabling youth organisations and informal education professionals to enrich, inspire and further enhance young people's lives.

During 2022, Reshet continued to support the Jewish informal education sector to prepare for and deliver a wide range of education experiences, including residential camps and leadership training for young leaders. Reshet's Professional Development Programme continued to bring professional youth leaders together, delivering skills and tools to enable those leaders to bring the best of themselves to the children and young people they serve. Working closely with communal and national partners, including the Department for Education as well as other governmental departments, Reshet has continued to contribute to government consultations regarding 'out of school settings'. Following on from Independent Inquiry into Child Sexual Abuse (IICSA), Reshet disseminated a paper for the community to fully grasp the outcomes of IICSA, ensuing recommendations and best practice are being followed in order to safeguard appropriately. In 2022, Reshet was requested to deliver additional training for Israel Tour leaders by UJIA Israel Experience and to work directly with the Youth Movement leaders as part of the Chazon process.

In 2023 UJIA announced that Reshet would be merging into UJIA from April 2023. Reshet was housed within UJIA since its inception and during the pandemic the relationship became closer than ever before. It became clear that in order to best protect community resources and to continue to drive excellence in the Jewish youth leadership sector meant that fully merging into UJIA was right at this point in time. Shelley Marsh has taken on a new role as the Director of Leadership Development at UJIA, working closely with UJIA CEO Mandie Winston to identify and design new initiatives to ensure our community's young people can reach their full potential as leaders in safe, inspirational and inclusive settings that underscore a commitment to the Jewish People and Israel in all its diversity. The JLC will continue to work in partnership with UJIA to support this work and we look forward to seeing the community's provision for young people continues to thrive.

More information about JLC Activity in 2022 can be found in our annual review online [www.thejlc.org/annualreview22](http://www.thejlc.org/annualreview22)

THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022  
**ANALYSIS OF ACHIEVEMENTS AND PERFORMANCE**

### **Public Benefit**

The trustees, having considered section 17 of the Charities Act 2011, have satisfied themselves that they have complied with the duty to have regard to the Public Benefit guidance published by the Charity Commission. In this Report, the trustees have outlined the activities and achievements of the JLC and, so the trustees believe, these demonstrate that the JLC is providing public benefit.

### **Financial Performance**

Following a significant structural change to the organisation after the departure of PaJeS at the end of 2021, the trustees approved a budget for 2022 that maintained levels of prudent allocation of resources whilst continuing to return to more 'business as usual'. The budget was closely monitored and fundraising efforts continued to support the building of modest reserves for the charity. This resulted in the Statutory accounts for the JLC in 2022 recording a reserves level of £345,632. Whilst this figure is slightly lower than 2021, the proportion of unrestricted (free) reserves has risen significantly with £251,454 being allocated to unrestricted funds in 2022 in comparison to £171,356 in 2021. The trustees are pleased to have continued to build and sustain reserves with both Restricted and Unrestricted funds in surplus over the last 2 years and look to continue to grow financial security over the coming 3-5 years. The trustees have continued to produce these accounts on a going concern basis and there is nothing in the JLC's current performance that would undermine the going concern status. The trustees remain immensely grateful to the many very generous donors who have supported the JLC in 2022 and into 2023.

### **Income**

The JLC has three main sources of income. (Please note that comparative proportions from previous years will vary mainly due to the movement of PaJeS becoming an independent organisation).

- **Membership Fees** – Approximately 20% of income comes from fees paid by the JLC's member organisations. The rates vary according to a scale based on the size of the organisation.
- **Grants and Donations** – Approximately 77% of income is from grants from trusts or foundations supporting the breadth of the JLC's work and donations received from individuals. The JLC reports regularly to grant making bodies and is grateful for the support and guidance given to its work within these organisations. The JLC continues to broaden its supporter base utilising the trustee fundraising group to build relationships.
- **Training and Development** – Approximately 3% of income is from training and development opportunities the JLC provides to lay and professional leaders including CPD sessions, conferences and consultancy.

### **Expenditure**

The JLC has four main areas of expenditure. Please note that proportions in comparison to previous years accounts will vary due to the departure of PaJeS.

- **Personnel** – This remains the largest area of expenditure within the organisation. The JLC's staff are its biggest asset and have enabled the organisation to continue to serve its members and the wider community through the most challenging of years. Their commitment, skill, knowledge and enthusiasm enables the JLC to continue to deliver the wide range of services discussed in this Report.
- **Programme Expenditure** – This area of expenditure includes leadership programmes provided through Lead and is made up of both restricted and unrestricted funds. Activity in this area was greatly reduced during 2020 and 2021 due to Covid but much activity increased during 2022 due to changes in restrictions.
- **Grant funding** – This includes grants from the JLC towards specific projects such as the Workplace Sexual Harassment Prevention Programme from Jewish Women's Aid. Grant applications are considered by the trustees and are only approved if funds are available or can be sought as well as if the projects are aligned with the JLC's strategic mission and values.
- **Governance and Professional Fees** – includes the legal and accounting fees to maintain compliance as well as consultants supporting activity in specific areas or projects facilitated by the organisation.

### **Risk Management**

The Audit and Risk Committee continues to meet quarterly and follows a robust schedule to review policies, Management Accounts and Risk, making recommendations to the trustees where appropriate. In assessing risk, the following have been assessed as major possible risks to the charity.

**Reputational damage through actions of the charity's leaders or employees, or by the actions of member organisations by association.** The charity continues to review and update policies on a regular basis with robust systems of oversight including the Audit and Risk Committee. Adherence to policy and procedure is highlighted to all staff and trustees and there is a standing item at all trustee meetings to deal with any matters arising. The JLC has worked to build stronger relationships with members to ensure expectations of both parties are clear and has introduced documentation during 2023 to support these commitments to each other that are shared on membership renewal.

**Failure or Breach of IT systems.** All JLC IT systems are now cloud based and have increased levels of security measures on access to the IT systems. Whilst this remains one of the most significant risks to the organisation, trustees believe this is reasonably well mitigated against with current measures, however, this is regularly assessed and the JLC's IT provider is aware to ensure systems are secure.

**Donations and other income insufficient to meet costs of the charity.** This was tested in recent years with the impact of Covid-19 and the organisation was able to ensure stability during this time. The JLC continues to work to mitigate this by working closely with a small team of trustees in addition to the Chair and Co-CEOs. Fundraising is carried out on an annual basis and a high proportion of donors give to the organisation year on year. There have been very few donors who have ceased support for the JLC over the last three years and the donor base has continued to steadily grow over the last two years. Following the end of Covid-19 restrictions the JLC has been able to return to more normal fundraising activity and has held a number of donor events in 2022 and into 2023 to update, engage and consult with donors.

**Failure of financial process including expenditure exceeding income.** This is primarily mitigated against with robust systems of financial management and oversight. The JLC contracts an external company to manage bookkeeping which includes the production of management accounts. It also benefits from the expertise of a Part Time Financial Director to oversee budget-setting processes and review. Systems and Processes mean that at no point is any individual able to raise, authorise or pay an invoice or payment from the JLC accounts without at least 1 other person co-authorising.

**Failure in succession planning for both lay and professional leadership.** The JLC has consistently maintained trustee relationships as well as ensuring new trustees are welcomed to the board, creating increased diversity. The Council of Membership are actively engaged in leadership elections and the process of recruitment and election is transparent and open. The Co-CEOs work together with their staff team to provide opportunities for development, allowing growth and succession within the small team. The Co-CEO model goes some way to mitigating the potential loss of senior leadership through resignation or illness and allows the organisation to feel secure in direction. The Co-CEOs meet regularly with the Chair and Treasurer. The Vice Chair is also in regular contact with the senior team to support their work.

### **Reserves Policy**

The trustees have examined the requirement for free reserves which are those unrestricted funds not designated for specific purposes. The trustees consider that at present free reserves should be sufficient to cover approximately three months of regular operational expenditure which equates to approximately £300,000. The trustees' ambition in the next three to five years is to build up free reserves equivalent to six months of regular operational expenditure.

THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022  
**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing Document**

The JLC is registered under the Companies Act 2006 as a company limited by guarantee. The company was incorporated on 14 July 2006 and is a registered charity constituted as a Limited Company. The Articles of Association have been amended a number of times. The current prevailing Articles of Association were adopted in December 2016. The charity registration number is 1115343 and the company registration number is 05742840.

**Recruitment and Appointment of Trustees**

In accordance with the Articles, the power to appoint trustees rests with the Council of Membership (the Council) and the Board of Trustees.

The majority of the trustees are elected from the membership of the Council of Membership and are appointed by that body. Trustees so appointed hold office for a three-year term and a regular rotation of trustees occurs on an annual basis with approximately four trustees retiring by rotation during any given year. Trustees who are eligible to serve additional terms at the end of their rotation are able to be re-elected if they wish to stand for nomination.

The President of the Board of Deputies of British Jews is automatically a trustee if they are not already an elected trustee in their own right. The current President who joined the trustee board in 2018 was re-elected in May 2021 and remains on the trustee board.

The trustees are Directors of the Company for Companies Act purposes and charity trustees for the purpose of charity law. The current trustees, as well as those in office during the financial year, are listed at the start of this report.

Sir Trevor Chinn CVO attended meetings of the Board of Trustees throughout the year as an observer.

**Trustee Induction and Training**

New trustees are provided with an induction pack, which includes a copy of the Company's Articles, the latest Trustees' Report and Financial Statements, and legal guidance on their duties and liabilities. They are briefed by one of the Co-CEOs on their duties and responsibilities and the board has a designated trustee for Governance oversight. Lead, a division of the JLC, provides ongoing training and development opportunities for trustees within the community including the annual Trustees' Conference as well as Development sessions. All JLC trustees are invited to participate in these sessions. Where specific training or development is required for trustees, this is supported and enabled.

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

Keith Black (Appointed Chair on 13 January 2022)  
Debra Fox (Vice Chair)  
Suzi Woolfson (Honorary Treasurer)  
Mark Adlestone OBE, DL  
Nina Freedman (Appointed 9 October 2022)  
Michael Goldstein  
Louise Jacobs  
Laura Marks CBE  
Mark Morris  
Marie Van Der Zyl OBE  
Hilda Worth (Resigned 15 December 2022)  
Jonathan Zenios  
Jonathan Goldstein (outgoing chair) (Resigned 13 January 2022)

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 Charity Governance Code**

The JLC is a committed supporter of the Charity Governance Code (the Code) as a set of standards for high performance in governance. The trustees work in line with the code and use the code to guide their management and strategic thinking. The code is promoted as a strong tool with which to assess the strength of governance and regular training and update sessions on the code are provided as part of the training and development offering, to which all trustees are invited.

### **HOW THE JLC MAKES DECISIONS**

The charity has an approved Code of Conduct which sets out matters reserved to the Board and the limits of the Executive's authority. The business of the JLC is managed by the Board of Trustees, with day-to-day decisions delegated to a team of professional staff, headed by the JLC Co-CEOs. The trustees meet six times each year as a minimum.

The Co-CEOs are able to take day-to-day decisions on most matters, but they are closely scrutinised by the Chair, and major strategic and financial decisions must be approved by the Board of Trustees. The financial authority of the Executive is governed by the Finance Regulations. The Co-CEOs deliver a detailed report of performance against objectives at each meeting of trustees, who are able to question and scrutinise activity and decisions.

We have the following trustee working groups;

- Audit and Risk Committee (chaired externally but with two trustees, including our Treasurer)
- Membership and Nominations Committee – this was created in 2022 and four trustees, including our Chair and Vice Chair sit on this committee. There are terms of reference drawn up and it discusses JLC membership, trustee positions, and CEO remuneration. It meets on a needs basis.
- Fundraising Committee – there are four trustees on this committee, including Treasurer, Chair, and Vice Chair. It meets approximately eight times a year.

The Co-CEOs have agreed with the trustees a programme of activity which further enhances the JLC's role in the community.

From a governance perspective, trustees must approve the following matters:

- Strategy and changes to strategic priorities
- Recruitment policy and senior staff remuneration
- Approval of Policies and Procedures
- New projects or grant making activities
- Membership fees and relations with members
- Applications for new membership and membership policy
- Annual budget, cashflow forecast and any reforecasts
- Strategy for major political meetings
- Approval of statutory accounts
- Approval of changes to the constitution
- Significant long-term contractual or financial commitments
- Matters likely to have reputational significance for the JLC.

A Finance Report is presented to the trustees at each meeting along with the most recent Management Accounts which includes progress on fundraising. The Co-CEOs prepare the Finance Report and are ultimately responsible, under the supervision of the Hon Treasurer for financial management. The Audit and Risk Committee reviews and gives recommendations on budgets and financial reports to the trustees.

The Co-CEOs management of the budget and spending is overseen by the Honorary Treasurer on behalf of the trustees. There is an agreed document of spending authority.

Bookkeeping and management accounting services are provided by an external company and oversight is supported by a part-time Financial Director. Monthly management accounts are produced and are tabled at each meeting of the Board of Trustees.

**THE JEWISH LEADERSHIP COUNCIL  
TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022**

Until May 2022 the Audit and Risk Committee Chairman was Alan Goldman when Sam Clarke took over this position. The Chairman of the Committee is independent of the Board of Trustees. The Hon Treasurer and two other trustees attend the meetings. The trustees have delegated a number of financial matters to be dealt with by the Committee and reported to the trustees.

A Conflict of Interests Policy is in place and a register of trustees Interests is kept on file. Trustees are asked to declare any interest relevant to the business at the start of each meeting.

**Salaries Policy**

The JLC has a policy to pay appropriate salaries consistent with the market in order to attract and retain the best talent to assist the JLC in meeting its objectives. Salaries are benchmarked against comparable roles within comparable organisations both within and outside the Jewish community and take account of Employees' experience and profile. The salaries of staff are reviewed once a year with the Co-CEOs having delegated authority to set staff salary levels and the Chair, along with the remuneration committee setting and approving the Co-CEOs' salaries.

**Fundraising**

The JLC does not undertake widespread fundraising from the general public. It is grateful to the donors who support its work and with whom it maintains communication on activities throughout the year. Income generation is managed by the Co-CEOs and a group of trustees with no external fundraising support engaged. Income received from fundraising activities is listed as donations in our accounts. The JLC is not required to be bound by any regulatory scheme. We have received no complaints in relation to fundraising activities.

**Related Party Transactions**

There are a limited number of related party transactions in the 2022 accounts. In each case, the transactions are agreed by the Co-CEOs under delegated authority or approved by trustees in accordance with the agreed approvals procedure. In the case of a Related Party Transaction, the relevant Related Party, if a trustee, will declare their interest in the matter in question, in accordance with the Conflicts of Interest Policy.

Details of these transactions can be found in Note 12.

**Auditor**

In accordance with the company's articles, a resolution proposing that Goldwins Limited be reappointed as auditor of the company will be put at a General Meeting.

**Disclosure of information to auditors**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

On behalf of the Board of Trustees



**Keith Black, Chair of Trustees:**

Date: 30th August 2023

# **THE JEWISH LEADERSHIP COUNCIL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees, who are also the directors of The Jewish Leadership Council for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, 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; 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 keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They 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.



# THE JEWISH LEADERSHIP COUNCIL

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF THE JEWISH LEADERSHIP COUNCIL

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#### Opinion

We have audited the financial statements of The Jewish Leadership Council (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standards 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 charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

#### 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, except to the extent otherwise explicitly stated in our report, 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.

#### Opinions on other matters prescribed by the Companies Act 2006

We have nothing to report in this regard.

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# THE JEWISH LEADERSHIP COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE JEWISH LEADERSHIP COUNCIL

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 trustees 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 trustees 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 trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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.

# THE JEWISH LEADERSHIP COUNCIL

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF THE JEWISH LEADERSHIP COUNCIL

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#### Capability of the audit in detecting irregularities

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:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Anthony Epton (Senior Statutory Auditor)  
for and on behalf of Goldwins Limited

Chartered Accountants  
Statutory Auditor

*Anthony Epton*

75 Maygrove Road  
West Hampstead  
London  
NW6 2EG

31st August 2023

# THE JEWISH LEADERSHIP COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
<b>Income from:</b>							
Donations	3	1,220,940	142,614	1,363,554	1,173,646	1,333,180	2,506,826
<b>Expenditure on:</b>							
Charitable activities	4	1,058,032	337,875	1,395,907	1,315,509	970,559	2,286,068
<b>Net incoming/(outgoing) resources before transfers</b>		162,908	(195,261)	(32,353)	(141,863)	362,621	220,758
Gross transfers between funds		(84,810)	84,810	-	50,000	(50,000)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		78,098	(110,451)	(32,353)	(91,863)	312,621	220,758
Fund balances at 1 January 2022		173,356	204,629	377,985	265,219	(107,992)	157,227
<b>Fund balances at 31 December 2022</b>		<u>251,454</u>	<u>94,178</u>	<u>345,632</u>	<u>173,356</u>	<u>204,629</u>	<u>377,985</u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The attached notes form part of these financial statements.

# THE JEWISH LEADERSHIP COUNCIL

## BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	8	87,534		110,538	
Cash at bank and in hand		307,484		624,167	
		<u>395,018</u>		<u>734,705</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(49,386)</u>		<u>(356,720)</u>	
<b>Net current assets</b>			<u>345,632</u>		<u>377,985</u>
<b>Income funds</b>					
Restricted funds	10		94,178		204,629
Unrestricted funds			<u>251,454</u>		<u>173,356</u>
			<u>345,632</u>		<u>377,985</u>

The financial statements were approved by the Trustees on 30th August 2023.



Suzi Woolfson (Honorary Treasurer)  
Trustee

Company registration number 05742840

# THE JEWISH LEADERSHIP COUNCIL

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	13		(316,683)		238,446
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(316,683)		238,446
Cash and cash equivalents at beginning of year			624,167		385,721
<b>Cash and cash equivalents at end of year</b>			<u>307,484</u>		<u>624,167</u>

# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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### 1 Accounting policies

#### Charity information

The Jewish Leadership Council is a private company limited by guarantee incorporated in England and Wales. The registered office is Shield House, Harmony Way, Hendon, NW4 2BZ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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 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.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent.

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 1 Accounting policies

(Continued)

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.7 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortized cost.

#### 1.8 Retirement benefits

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

#### 1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 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

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	1,220,940	142,614	1,363,554	1,173,646	1,333,180	2,506,826
<b>Donations and gifts</b>						
JLC Core and Projects	1,220,940	142,614	1,363,554	1,173,646	337,508	1,511,154
PaJes	-	-	-	-	995,672	995,672
	1,220,940	142,614	1,363,554	1,173,646	1,333,180	2,506,826



# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 4 Charitable activities

	JLC Core and Projects 2022 £	JLC Core and Projects 2021 £	PaJeS 2021 £	Total 2021 £
Staff costs	664,451	601,349	257,233	858,582
Utilities, rent and rates	81,221	83,131	25,754	108,885
Event and programme costs	124,688	58,342	785	59,127
Travel, conferences and PR	19,375	10,689	277	10,966
Office administration	6,482	6,410	3,330	9,740
Legal and professional	28,946	62,515	39,876	102,391
Project costs	99,639	136,135	490,383	626,518
Bank charges	956	83	420	503
PaJeS transfer activities	-	44,787	152,501	197,288
	<u>1,025,758</u>	<u>1,003,441</u>	<u>970,559</u>	<u>1,974,000</u>
Grants paid	328,269	251,188	-	251,188
Share of support costs (see note 5)	33,840	48,960	-	48,960
Share of governance costs (see note 5)	8,040	11,920	-	11,920
	<u>1,395,907</u>	<u>1,315,509</u>	<u>970,559</u>	<u>2,286,068</u>
<b>Analysis by fund</b>				
Unrestricted funds	1,058,032	1,315,509	-	1,315,509
Restricted funds	337,875	-	970,559	970,559
	<u>1,395,907</u>	<u>1,315,509</u>	<u>970,559</u>	<u>2,286,068</u>

### 5 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Bookkeeping services	33,840	-	33,840	48,960	-	48,960
Audit fees	-	8,040	8,040	-	11,920	11,920
	<u>33,840</u>	<u>8,040</u>	<u>41,880</u>	<u>48,960</u>	<u>11,920</u>	<u>60,880</u>
Analysed between Charitable activities	<u>33,840</u>	<u>8,040</u>	<u>41,880</u>	<u>48,960</u>	<u>11,920</u>	<u>60,880</u>

### 6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
JLC Core and Projects	13	12
PaJeS	-	12
<b>Total</b>	<b>13</b>	<b>24</b>

Employment costs	2022 £	2021 £
Wages and salaries	541,175	710,404
Social security costs	67,623	98,718
Other pension costs	55,653	49,460
	<b>664,451</b>	<b>858,582</b>

Salaries and benefits in respect of the key management personnel of the charity total £308,688 (2021 £437,182).

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

	2022 Number	2021 Number
£60,001 to £70,000	1	-
£90,001 to £100,000	2	2
£160,001 to £170,000	-	1

### 8 Debtors

Amounts falling due within one year:	2022 £	2021 £
Trade debtors	69,418	93,783
Other debtors	18,116	16,755
	<b>87,534</b>	<b>110,538</b>

# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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

	2022 £	2021 £
Other taxation and social security	25,741	24,125
Trade creditors	15,019	10,294
Other creditors	226	239,288
Accruals and deferred income	8,400	83,013
	<u>49,386</u>	<u>356,720</u>

### 10 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:

	Balance at 1 January 2022 £	Movement in funds		Transfers	Balance at 31 December 2022 £
	£	Income	Expenditure	£	£
Schools					
Wellbeing Project	110,073	-	(191,743)	81,670	-
Lead	54,356	58,016	(18,194)	-	94,178
JLC Projects	40,200	84,598	(127,938)	3,140	-
	<u>204,629</u>	<u>142,614</u>	<u>(337,875)</u>	<u>84,810</u>	<u>94,178</u>

Details of the Lead project within the Restricted Funds are given below.

Lead offers leadership programmes and services to lay, professional and aspiring leaders. Having incorporated Lead's financial activity into the JLC at the start of 2021, the respective figures for 2021 and 2022 only show those concerning restricted funds for specific Leadership Projects.

### 11 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:						
Current	251,454	94,178	345,632	173,356	204,629	377,985
assets/(liabilities)	<u>251,454</u>	<u>94,178</u>	<u>345,632</u>	<u>173,356</u>	<u>204,629</u>	<u>377,985</u>

# THE JEWISH LEADERSHIP COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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### 12 Related party transactions

Included in donations are £248,000 (2021: £210,000) from the trustees and their related parties.

13 Cash generated from operations	2022 £	2021 £
(Deficit)/surplus for the year	(32,353)	220,758
Movements in working capital:		
Decrease/(increase) in debtors	23,004	(57,687)
(Decrease)/increase in creditors	(307,334)	75,375
Cash (absorbed by)/generated from operations	<u>(316,683)</u>	<u>238,446</u>