



THE JEWISH LEADERSHIP COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

OUR MEMBERS



## LEGAL 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 Adrian Cohen (Resigned 25 <sup>th</sup> May 2021) Debra Fox Michael Goldstein Louise Jacobs Laura Marks OBE Mark Morris Marie Van Der Zyl Hilda Worth Jonathan Zenios (Appointed 25 <sup>th</sup> May 2021)
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	Haysmacintyre LLP 10 Queen Street Place London United Kingdom EC4R 1AG
Bankers	Lloyds Bank Plc 25 Gresham Street London EC2N 7HN
Solicitors	Womble Bond Dickinson 4 More London Riverside London SE1 2AU

**CONTENTS**

	<b>Page</b>
Trustees' 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>
Statement of financial position	<b>18</b>
Statement of cash flows	<b>19</b>
Notes to the accounts	<b>20</b>

The Trustees present their Report and Accounts for the year ended 31 December 2021, which also contains the directors' report as required by company law.

The Accounts have been prepared in accordance with the accounting policies set out in note 1 to the Accounts. They comply with the Charitable Company's constitution, the Charities Act 2011 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 (FRS102) (SORP 2015) (Second Edition, effective 1 January 2019).

## INTRODUCTION TO THE JLC

The Jewish Leadership Council (JLC) is an umbrella organisation made up of the leading Jewish Charitable organisations serving the UK Jewish community. It comprises 37 member organisations from across the Jewish community. It has historically also had two Divisions; The Partnership for Jewish Schools (PaJeS) and Lead, the JLC's leadership development division. At the end of 2021, PaJeS moved to be independent of the JLC. More information about this is given later in this report. The JLC also supports Reshet, the Jewish network for Informal Education. Reshet is a joint project of the JLC and UJIA.

The JLC is dedicated to promoting a flourishing UK Jewish community. The JLC works to ensure that the British Community values and respects the UK Jewish community and the role that it plays in civil society. The JLC engages in activities and promotes initiatives that will achieve its objectives by undertaking such work which Jewish charitable organisations, acting individually or collectively, are not able to achieve successfully without the intervention or support of a strategic 'umbrella' body.

## 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 faiths 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. coordinating 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.

**The JLC's vision** is a UK Jewish community with diverse, effective, and sustainable leadership driving innovative and impactful organisations securing our community's future.

**The JLC's 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.

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



#### **Connecting and Coordinating the Jewish charitable sector**

The JLC works and aspires to facilitate long-term strategic planning for communal life. We aim to increase and improve coordination, cooperation, collaboration and (where appropriate) consolidate resources to enhance the effectiveness and impact of Jewish communal organisations. Through our membership, we have the ability to bring individuals and organisations together to share challenges and solutions. We Connect and Coordinate member organisations, be this through our JLC CEO Forum and Council Meetings or our cross communal fora such as the HR Forum and our soon to be established Fundraising Forum

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

The JLC Strengthens and Supports the work of our member organisations by providing varied opportunities to enhance the skill, expertise, and development of communal leaders. This includes the activities of JLC division Lead. Established in 2011, Lead is the only organisation of its kind working cross-communally in the UK Jewish community to offer leadership programmes, events, and networking opportunities for trustees, lay, professional, and emerging communal leaders.

#### **Magnifying and Amplifying the collective voice of our member organisations**

The JLC seeks to Magnify and Amplify the work of our members, raising the profile of their causes, campaigns, and initiatives. We aim to connect members to decision makers at all levels of government and provide access to those in positions of power, 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.

The JLC is led by its values:

## VALUES



Focusing on our vision, mission and purpose and strengthening relationships with member organisations has enabled us to coordinate the community in the face of great challenge.

### JLC Staff Team

The JLC's objectives are delivered by a small team of dedicated professionals, under the leadership of the JLC's Co Chief Executive Officers, Michelle Janes and Claudia Mendoza. Following a period of Interim leadership in 2020, Michelle and Claudia were appointed as permanent CEOs in January 2021.

There were a number of staff changes during 2021 including the departure of Regional Managers Miki Vyse and Danielle Bett as well as Head of Community Strategy David Davidi-Brown. The JLC was proud to see each of these team members move on to exciting new challenges.

After a rigorous recruitment process, the organisation welcomed four new team members during 2021. The Co-CEOs ensured that the membership focus was supported in the recruitment of the JLC's first 'Membership Manager' and 'Digital Content Officer'

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

Until the end of December 2021, the JLC personnel also included the PaJeS team which was led by Executive Director Rabbi David Meyer. This saw the JLC's number of staff reduce by approximately 50%.

## 2021 ACTIVITY

### Connecting and Coordinating our Members

Through our membership, we bring individuals and organisations together to share challenges and solutions. We do this through regular Council of Membership Meetings that enable organisations to be kept up to date with our work and feed in their strategic planning thoughts and challenges. We also host a JLC CEO Forum, which meets to connect member organisation CEOs to share strategic challenges and discuss key issues. We also hold regular HR/Operations Forum meetings in partnership with the Board of Deputies which are open to both member and non-member organisations. We hope to expand further these opportunities to connect by increasing professional working groups in 2022.

In 2021, we continued to develop the Youth Mental Health Partnership (YMHP) bringing together Camp Simcha, Jami, Noa Girls, and Norwood to explore how we can work better together to deliver impactful mental health services for young people by leveraging existing expertise and capacity. The partnership is developing a cross referral system between the four organisations and has established an online portal to signpost people to services.

The JLC continues to be data driven in its decision making and strategic thinking. Informed and supported by guidance from the Institute for Jewish Policy Research (JPR), we are helping coordinate members and communal organisations through a charity income survey. Through this piece of research, planned in 2021 and due to be carried out in 2022, we are seeking to understand the impact of Covid-19 on Jewish community organisations' ability to secure funds over the last two years. The survey will also explore emerging fundraising trends and changes. We anticipate sharing best practice and lessons learnt across the participating organisations to support fundraising efforts across the community. We are also working with JPR to support efforts to create a Jewish population research panel to understand long term trends and to help strategically inform our work and that of our members. Most recently this has included in-depth research into the community's response to Covid-19 and through PaJeS, analysing the most recent Census data alongside assessing future schools' provision.

In response to a flare up in hostilities in the Middle East in 2021, the JLC alongside the Board of Deputies and UJIA coordinated our communal response to the crisis. Bringing together all organisations that work within the field to ensure a wide umbrella and united response. We also worked with the UJIA to support young people who were in Israel at the time, enabling them to tell their own stories in their own words.

Many community stakeholders were concerned by what they saw during and after the conflict and felt further action needed to be taken, especially with regards to social media and the impact on the community. It was felt that community members and supporters of Israel needed to feel safe and confident and didn't have the tools. We conducted some research and campaign planning based on what we were hearing. Funds were raised and allocated specifically for this project and work is ongoing into 2022.

### The JLC Magnifying and Amplifying our Members

We aim to connect members to decision makers at all levels of government and provide access to those in positions of power, 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.

Our external affairs work continued at pace throughout 2021 where we maintained our ability to provide ongoing support for members and coordinated the community's response to key issues. Through our regional managers - Greater Manchester, West Yorkshire, and Greater London through the London Jewish Forum, we supported our members and smaller communities, connecting them to regional leaders in all tiers of local and national government. We expanded our support for Greater Manchester, seconding our regional manager Marc Levy to the Jewish Representative Council of Greater Manchester and Region as their first ever Chief Executive. Marc has professionalised the Rep Council and creates synergy and collaboration between disparate parts of the local community.

Our links with Ministers, Shadow Ministers and Backbench MPs have delivered tangible benefits for the community. By listening to our members, we understand the critically important issues they face and we then utilise our strong relationships to request written and oral questions in the Chamber, Parliamentary Debates, and the ability to have extensive discussions on important issues and pieces of legislation. We have used our relationships to talk to policy makers about the community's concern around Online Harms, facilitating countless meetings between policy makers, including the Community Security Trust and Antisemitism Policy Trust. This has ensured that the government is fully aware of our aspirations for this critically important piece of legislation. We have done the same on other relevant legislation, including the anti BDS Bill, which was in the Queen's Speech but not yet drafted and is vulnerable to being watered down.



Working closely with local government, our regional managers have developed close links with the Metro Mayors across the regions alongside the leadership of all key Councils. These working relationships have proved invaluable when advocating for the needs of the respective local community during the pandemic. It is these links that has enabled stakeholder engagement with key local authority politicians to demonstrate the work of communal organisations. Arranging site visits for Council Leaders to visit communal buildings has proven particularly successful.

On the issue of antisemitism, during the spike experienced in May, these relationships were creatively utilised. A number of joint statements alongside key local politicians were released alongside the CST, helping to reassure all parts of the community. We also submitted evidence to various consultations, including to the Independent Advisor on Antisemitism's consultation and the Department for Levelling Up's consultation on community cohesion. We help member organisations with their submissions to these respective consultations.

### **The JLC Strengthening and Supporting Leadership**

The JLC works to Strengthen and Support the work of our member organisations by providing varied opportunities to enhance the skill, expertise, and development of communal leaders. This includes the activities of Leadership Development division Lead. Lead is proud to have continued to provide training, resources and support to hundreds of community professionals and lay leaders throughout the pandemic. This includes our annual Trustees' Conference and Trustee Development Programme, organised in partnership with JLC member The Jewish Volunteering Network (JVN). In 2021, the Conference welcomed leaders from 41 communal organisations and the Development Programme engaged with over 50 Trustees all at varying points on their leadership journey.

Continuing Professional Development has been a real area of growth in the organisation and we were delighted to welcome 46 participants to our second Annual Professionals Conference in 2021. Building strong relationships amongst colleagues has been key to successful collaboration during the pandemic and creating a culture of continuous development has been a core value of Lead over the last few years. This provision also includes our popular CPD programme 'Follow the Leader' which provided over 100 development opportunities to participants from a wide variety of sessions which included the topics of 'Unconscious Bias', 'Delivering Effective Digital Facilitation', 'Crucial Conversations', and 'Financial Management'.

The JLC is proud to have created the community's first Digital Development Project which aims to support community leaders and organisations to increase and improve use of digital tools to enhance their productivity and effectiveness. Having conducted initial research with 19 organisations on a range of areas including expenditure on technology and digital software, this then enabled us to identify areas of focus, on which we facilitated a set of masterclasses. Attendees were so enthused by these that we ran a further full day training session led by an expert in the field. Underpinned by the JLC's ability to bring Jewish community organisations together to learn from each other we will be facilitating more opportunities for shared learning and development in this project in 2022. This will include the roll out of the NCVO's digital maturity matrix, understanding how to use data and evidence to monitor and evaluate work and improve service delivery, the establishment of a shared database of software usage and suppliers and the creation of social media "how-to" toolkits.

Following a pause in major leadership programme delivery due to Covid, 2022 will see the re-launch of in person leadership programmes such as the Adam Science Programme and the Dangoor Senior Leadership Programme.

### **PaJeS (The Partnership for Jewish Schools)**

The end of 2021 saw PaJeS move to be an organisation independent of the JLC. PaJeS has been partly responsible for the exponential growth of Jewish schooling over the past decade and has made much progress under the leadership of its Executive Director, Rabbi David Meyer OBE, and Chair, Sarah Anticoni. The now independent organisation will continue to provide first-class support for Jewish schools, plan for future provision and maintain top quality Jewish education. PaJeS will continue to remain a member organisation of the JLC. This stage of development would not have been possible without Lady Lira Winston z"l who sadly and unexpectedly passed away at the end of 2021. Lira was with PaJeS since its founding and was a source of great wisdom, passion for Jewish education, and was a stalwart of the organisation. She will be missed tremendously.

During 2021 PaJeS continued to support schools through a number of key areas of work. As the community's leading agency for strategic support for schools, PaJeS worked closely with School Senior Leaders to identify challenges impacting Jewish schools and leading the way in assessing and addressing them. This included direct support for schools and community wide initiatives, such as our Covid response or commissioning research and implementing strategies to address the provision of places across the community. Since January, 323 governors attended our workshops citing how, "knowledgeable, engaging and interesting" the sessions have been.

PaJeS continued to build working relationships with key educational public bodies including the Department for Education, Ofsted, the Prime Minister's Office, the Education Select Committee, and Regional and National School Commissioner Offices. As a trusted voice for Jewish schools and partner for governmental bodies, PaJeS was asked by Ofsted to identify opportunities



for them to connect with schools and the keynote speech at their residential Headteacher seminar was delivered by Her Majesty's Chief Inspector, Amanda Spielman.

The wellbeing of students and staff is seen as a key priority for PaJeS. To support this, PaJeS partners in the HeadsUp Kids programme and developed the Torah Wellbeing and Me curriculum which teaches children strategies for wellbeing through the weekly *parsha* (Torah portion). PaJeS also continues to oversee the JLC's Schools Wellbeing Project, which has continued to evolve and deliver support through Jewish Schools. The project's eight pilot schools are working to implement a framework for building a whole school approach to mental health and wellbeing using the Wellbeing & Me website. This framework engages and supports children, staff, teachers, and families to help build resilience, encourage kindness, and signpost to support and services where appropriate and necessary. Over 900 families joined 10 online wellbeing events run in 2021 and these have continued into 2022.

PaJeS has over 25 networks offering regular opportunities for school staff and stakeholders to, collaborate, share best practice and learn from each other. This includes provision for Headteachers, Governors, SENDCOs, Administrators, Jewish Studies, Ivrit teachers and Remote Learning Leaders. Over the years, close and mutually supportive professional relationships have been formed across the spectrum of Jewish Schools. This aspect of PaJeS' work is consistently highlighted by schools as being one of the most important and beneficial.

Over the years PaJeS has developed high-quality, innovative and engaging curricula for primary Jewish Studies and primary and secondary Ivrit, paired with professional development for teachers. This year has seen secondary schools begin to use the J-Tracks curriculum, covering Modern Jewish History, Israel Studies and Ethical Dilemmas. Due to the pandemic, PaJeS ran a range of annual special projects for schools online, including the primary and secondary debate, the primary Ivrit Spelling Bee and PaJeS Pitch.

### Reshet

"Reshet (meaning 'network' in Hebrew) is a joint project, established 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 2021 Reshet supported 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. The continual changes in covid restrictions and guidelines meant that up to date advice and guidance was invaluable in ensuring online and in person activities were safely delivered through youth movements and educational organisations. Reshet sourced and procured covid tests, working closely with youth movements and organisations to navigate and pivot appropriately. Working closely with communal and national partners, including the Department for Education as well as other governmental departments, Reshet has contributed to government consultations regarding 'out of school settings'. Reshet has continued to be the leading communal agency providing resources, advice and training on Safeguarding. It has led the central community response to the Independent Inquiry into Child Sexual Abuse (IICSA) providing training for communal bodies in safeguarding."

## ANALYSIS OF RESOURCES SPENT ON ACHIEVEMENT OF ACTIVITIES

### 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 year of reduced expenditure in 2020 the Trustees approved a budget for 2021 that maintained these levels of prudent allocation of resources. The budget was closely monitored and fundraising efforts were continued to support the building of modest reserves for the charity.

This resulted in the Statutory accounts for the JLC in 2021 recording a reserves level of £377,985. Having previously recognised the importance of establishing a base of reserves and succeeding in building this in 2020, the Trustees are pleased to be able to report that this trend has continued. In year, both Restricted and Unrestricted funds are in surplus, although these funds presently cover a limited number of months operating expenses and Trustees are aware of the need to sustain and build on these reserves to further secure the stability of the organisation

The Trustees remain immensely grateful to the many very generous donors who have supported the JLC and its Divisions throughout 2021 and into 2022. Their generous support allows the JLC to continue to deliver the many vital services for the benefit of the UK Jewish Community and support the development of excellent amongst our member organisations.

### 1. Income

The JLC has three main sources of income.

**Membership Fees** – Approximately 10% of the Group's 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. Due to the impact of Covid on the funds of member organisations, the rates for members have remained unchanged since 2019.

The remainder of the income is from Grants and Donations

**Grants** – These are from a variety of trusts and foundations across the breadth of the JLC's work including Lead and PaJeS. The JLC and its divisions report regularly to grant giving bodies and is grateful for the support and guidance given to its work within these organisations.

**Donations** – The JLC continues to broaden its supporter base and the Trustee Fundraising group meets regularly to discuss relationships and income needs.

In 2021 PaJeS ran a successful crowdfunding campaign which supported the sustainability and future of the organisation as it moved to become independent of the JLC.

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. With the departure of PaJeS, the JLC becomes a smaller, more streamlined organisation with approximately 50% less income and expenditure anticipated in 2022.

### 2. Expenditure

The JLC has four main areas of expenditure

**Personnel** – This is the largest area of expenditure across the group representing approximately 41% of the total costs. 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 significant area of expenditure includes leadership programmes provided through Lead as well as development experiences through PaJeS. Activity in this area has been reduced in the last two years due to Covid and much has been delivered online. As we move into more opportunities for in person events in 2022, we anticipate this area of expenditure rising alongside opportunities for engagement.

**Grant funding** – This includes grants from the JLC towards specific projects such as Jewish Women's Aid Sexual Harassment Project. 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 and Reserves**

The Audit and Risk Committee continues to meet quarterly and has established 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.

**Failure in succession planning for both lay and professional leadership.** Over the last three years, 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.

**The risk of a drop in donations that means income is not sufficient to meet the costs of the charity** is another major risk. This was tested during 2020 and 2021 with the impact of Covid-19. The organisation has continued to work to mitigate this by expanding the responsibility for fundraising to 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. During 2020 and 2021, the regular activity of fundraising breakfasts and donor events was paused due to Covid-19 restrictions and in 2021 the organisation continued to provide several opportunities to engage with speakers online. There were also many opportunities to discuss the strategic work of the JLC in collaborative meetings with the Chair and CEOs.

**Risk of 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 is clear and plans to introduce updated documentation during 2022 to support these commitments to each other.

The Trustees continue to recognise the importance of establishing a base of reserves to ensure the stability of the Charity enabling the JLC to remain as a going concern. The reserves position is higher than in previous years (£204,629 restricted and £173,356 unrestricted) but the Trustees are cognisant that they still need to build reserves whilst being mindful of the pressures of cost inflation. In 2021 there was considerable change within the JLC including improvement in reserves and the transfer of PaJeS. The trustees are in the process of reviewing their reserves policy in order that is appropriate for the structure of the JLC moving forward and this will be updated in the 2022 accounts. More information about the 2021 reserves level can be found on the Statement of Financial Position.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

The Jewish Leadership Council (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).

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.

### Trustees 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.

## 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.

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 policy
- 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 & 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.

During 2021 the Audit and Risk Committee Chairman was Alan Goldman, who is independent of the Board of Trustees. Sam Clarke took over this position in May 2022. 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 at the Head Office. Trustees are asked to declare any interest relevant to the business of the 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 objects. 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 in a year. The Chair approves the salary reviews and set the Co-CEOs' salary.

### Related Party Transactions

There are a limited number of related party transactions in the 2021 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.

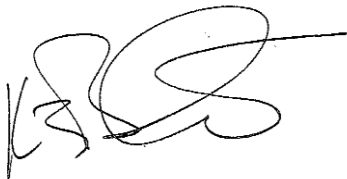
### Disclosure of information to auditors

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.

### Auditors

Hays Macintyre LLP were appointed auditors to the charity and in accordance with section 485 of the Companies Act 2006, and a resolution proposing that they be re-appointed will be put to the Annual General Meeting in 2019.

On behalf of the Board of Trustees



**Keith Black, Chair of Trustees**

Date: 21 July 2022

## STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare accounts 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 accounts, the Trustees are required to:

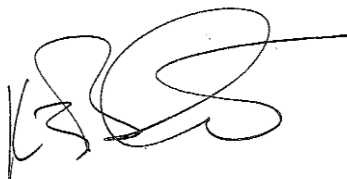
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts 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 accounts 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.

### 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

Signed on behalf of the Board of Trustees



**Keith Black, Chair of Trustees**

Date: 21 July 2022



## Opinion

We have audited the financial statements of the Jewish Leadership Council for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, 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 Financial Reporting Standard 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 charitable company's affairs as at 31 December 2021 and of the charitable company's net movement in funds, including the 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

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

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' 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 by the charitable company; or
- the charitable company 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 for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 13, the trustees (who are also the directors of the charitable company for the purposes 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 charitable company'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:

Based on our understanding of the charitable company and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011 and employment law, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities Act 2011, and consider other factors such as income tax, payroll tax and sales tax. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to revenue recognition. Audit procedures performed by the engagement team included:

- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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.



Adam Halsey (Senior Statutory Auditor)  
For and on behalf of Haysmacintyre LLP, Statutory Auditors

10 Queen Street Place  
London  
EC4R 1AG

Date: 21 July 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
<u>Voluntary income</u>					
JLC Core and Projects	3	1,173,646	337,508	1,511,154	1,554,954
Lead	3	-	-	-	69,801
PaJeS	3	-	995,672	995,672	824,925
<b>Total income</b>		1,173,646	1,333,180	2,506,826	2,449,680
<b>Expenditure on:</b>					
<u>Charitable activities</u>					
JLC Core and Projects	4	987,834	282,888	1,270,722	1,281,898
Lead	4	-	-	-	138,756
PaJeS – ordinary activities	4	327,675	490,383	818,058	919,353
PaJeS – transfer of activities	10	-	197,288	197,288	-
<b>Total charitable expenditure</b>		1,315,509	970,559	2,286,068	2,340,007
<b>Net income/(expenditure) resources before transfers</b>		(141,863)	362,621	220,758	109,673
Gross transfers between funds		50,000	(50,000)	-	-
<b>Net (expenditure)/income for the year/</b>					
<b>Net movement in funds</b>		(91,863)	312,621	220,758	109,673
Fund balances at 1 January 2021		265,219	(107,992)	157,227	47,555
<b>Fund balances at 31 December 2021</b>		173,356	204,629	377,985	157,228

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

Full comparative figures for the year ended 31 December 2020 are shown in note 14.

The PaJeS transfer represents the aggregate of assets and liabilities transferred to JSN on 31 December 2021 following the move for PaJeS to be an Independent Charity. More information can be found on Page 7.

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2021**

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	8	110,538		52,851	
Cash at bank in hand		624,167		385,721	
Total current assets		734,705		438,572	
Creditors: amounts falling due within one year	9	(356,720)		(281,344)	
Net current assets/(liabilities)			377,985		157,228
Income Funds					
Restricted funds	10	204,629		(107,991)	
Unrestricted funds		173,356		265,219	
Total Funds			377,985		157,228

The financial statements on page 17 to 29 were approved and authorised by the Board of Directors on 21 July 2022.

signed on behalf by:



**Suzi Woolfson (Treasurer and Trustee)**  
 Company Registration No. 057428840

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated (absorbed) by operations	13	238,446	109,680
<b>Net cash used in investing activities</b>		-	-
<b>Net cash used in financing activities</b>		-	-
<b>Net decrease in cash and cash equivalents</b>		238,446	109,680
Cash and cash equivalents at beginning of year		385,721	276,041
<b>Cash and cash equivalents at end of year</b>		<u>624,167</u>	<u>385,721</u>

A net debt reconciliation note has not been presented as the charity has no debt.

---

**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. Its company number is 5742840. It is also a registered Charity in England and Wales (Charity number: 1115343).

**1.1 Accounting convention**

The accounts have been prepared 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 (FRS102) (SORP 2015) (Second Edition, effective 1 January 2021) and the Companies Act 2006. The Jewish Leadership Council meets the definition of public benefit entity under FRS102.

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 accounts, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future and that there are no material uncertainties in relation to Going Concern. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The Trustees have confidence that funds will be raised to enable the JLC to continue to provide its valuable services and will manage the costs of the charity accordingly. The Trustees receive finance updates including donations at each Trustees meeting.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts



## **1 Accounting policies (Continued)**

### **1.4 Income**

Income is recognised when the Charity is 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

The value of donated services and gifts in kind provided to the Charity are recognised at their open market value in the period in which they are receivable as income, where the benefit to the Charity can be reliably measured. An equivalent amount is included as expenditure under the relevant heading in the Statement of Financial Activities.

### **1.5 Expenditure**

Liabilities are recognised as expenditure once there is a legal or constructive obligation committing the charity to that expenditure; it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated to the charitable activity in the statement of financial activities (the basis of allocating these costs).

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice.

All support costs are charged to JLC Core and Projects.

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

### **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 to income on a straight-line basis over the term of the relevant lease.

Rentals payable under operating leases are charged against income on a straight-line basis over the period of the 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. The Trustees do not believe there are any material critical judgments or estimates that need disclosing.

## 3 Income 2021

	JLC Core and Projects	Lead	PaJeS	Total
	£	£	£	£
Membership Contributions	241,321	-	-	241,321
Donations	1,255,144	-	996,054	2,251,197
Other income	14,690	-	(382)	14,308
	<u>1,511,154</u>	<u>-</u>	<u>995,672</u>	<u>2,506,826</u>

## Income 2020

	JLC Core and Projects	Lead	PaJeS	Total
	£	£	£	£
Membership Contributions	249,872	-	-	249,872
Donations	1,263,325	69,801	804,478	2,137,604
Donated services	41,757	-	20,447	62,204
	<u>1,554,954</u>	<u>69,801</u>	<u>824,925</u>	<u>2,449,680</u>

**4 Charitable activities 2021**

	<b>JLC Core and Projects*</b>	<b>Lead</b>	<b>PaJeS</b>	<b>Total</b>
	£	£	£	£
Salaries and Human Resources	601,349	-	257,233	858,582
Utilities, Rent and Rates	83,131	-	25,754	108,885
Event and programme costs	58,342	-	785	59,127
Travel, conferences and PR	10,689	-	277	10,966
Office administration	6,410	-	3,330	9,740
Legal and professional & Consultants	62,515	-	39,876	79,016
Project costs	136,135	-	490,383	626,518
Bank charges	83	-	420	500
Other sundry expenses	-	-	-	-
	<u>958,654</u>	<u>-</u>	<u>818,058</u>	<u>1,776,712</u>
Grants paid	251,188	-	-	251,188
Support costs (see note 5)	48,960	-	-	48,960
Governance costs (see note 5)	11,920	-	-	11,920
	<u>1,270,722</u>	<u>-</u>	<u>818,058</u>	<u>2,088,780</u>

**Charitable activities 2020**

	<b>JLC Core and Projects</b>	<b>Lead</b>	<b>PaJeS</b>	<b>Total</b>
	£	£	£	£
Salaries and Human Resources	652,391	109,544	345,704	1,107,639
Utilities Rent and Rates	69,573	-	34,849	104,422
Event costs	31,121	15,970	60,655	107,746
Travel, conferences and PR	5,809	1,256	1,164	8,229
Office administration	4,615	2,830	1,692	9,137
Legal and professional & Consultants	115,288	-	41,627	156,915
Project costs	62,500	-	398,744	461,244
Bank charges	438	118	423	979
Other sundry expenses	-	4,034	19,495	23,529
	<u>941,735</u>	<u>133,752</u>	<u>904,353</u>	<u>1,979,840</u>
Grants paid	280,091	-	-	280,091
Support costs (see note 5)	28,956	5,004	15,000	48,960
Governance costs (see note 5)	31,116	-	-	31,116
	<u>1,281,898</u>	<u>138,756</u>	<u>919,353</u>	<u>2,340,007</u>

**5 Support costs**

	Support costs	Governance costs	2021	Basis of allocation
	£	£	£	
Bookkeeping services	48,960	-	48,960	Support
Audit fees	-	11,920	11,920	Governance
	<u>48,960</u>	<u>11,920</u>	<u>60,880</u>	

**Support costs**

	Support costs	Governance costs	2020	Basis of allocation
	£	£	£	
Bookkeeping services	48,960	-	48,960	Support
Audit fees	-	31,116	31,116	Governance
	<u>48,960</u>	<u>31,116</u>	<u>80,076</u>	

**6 Trustees**

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

## 7 Employees

### Number of employees

The average monthly number employees during the year was:

	2021 Number	2020 Number
JLC Core and Projects	12	11
Lead	-	3
PaJeS	12	12
	<u>24</u>	<u>26</u>

### Employment costs

	2021 £	2020 £
Wages and salaries	991,051	1,004,048
Social security costs	98,718	108,401
Other pension costs	49,460	117,358
	<u>1,139,229</u>	<u>1,229,807</u>
Recharge to project costs	(280,647)	(122,169)
	<u>858,582</u>	<u>1,107,638</u>

No termination payments were made in 2021. (2020: £3,118)

The number of employees whose annual remuneration was £60,000 or more were:

	2021 Number	2020 Number
£60,000 - £69,999	-	-
£70,000 - £79,999	-	1
£80,000 - £89,999	-	3
£90,000 - £99,999	2	-
£150,000 - £159,999	-	1
£160,000-£169,999	1	-

Salaries and benefits in respect of the key management personnel of the charity total £437,182 (2020 £577,812) combined.

Pension contributions in respect of higher paid employees were £33,941 (2020: £37,887).

**8 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	93,783	34,543
Other debtors	16,755	18,308
	<u>110,538</u>	<u>52,851</u>

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

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	24,125	29,720
Trade creditors	10,294	38,165
Other creditors	42,000	20,375
Accruals and deferred income	83,013	193,084
PaJeS Transfer*	197,288	-
	<u>356,720</u>	<u>281,344</u>

\*The PaJeS transfer represents the aggregate of assets and liabilities transferred to JSN on 31 December 2021."

## 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:

<u>Restricted Funds</u>	Movement in funds				Balance at 31 December 2021
	Balance at 1 January 2021	Income	Expenditure	Transfers	
	£	£	£	£	£
Schools Wellbeing Project	90,502	184,535	(164,970)	-	110,073
Lead	44,891	2,573	(7,721)	14,613	54,356
PaJeS	(257,998)	995,672	(687,671)	(50,000)	-
JLC Projects	14,613	150,400	(110,200)	(14,613)	40,200
	<u>(107,992)</u>	<u>1,333,180</u>	<u>(970,562)</u>	<u>-</u>	<u>204,629</u>
<u>Unrestricted funds</u>					
General	265,219	1,173,646	(1,315,509)	50,000	173,356
<b>Total</b>	<u>157,227</u>	<u>2,506,826</u>	<u>(2,088,780)</u>	<u>(197,288)</u>	<u>377,985</u>

<u>Restricted Funds</u>	Movement in funds				Balance at 31 December 2020
	Balance at 1 January 2020	Income	Expenditure	Transfers	
	£	£	£	£	£
Schools Wellbeing project	79,471	174,500	(163,469)	-	90,502
Lead	63,846	69,801	(138,756)	50,000	44,891
PaJeS	(213,570)	824,925	(919,352)	50,000	(257,997)
JLC Projects	109,313	181,181	(191,432)	(84,449)	14,613
	<u>39,060</u>	<u>1,250,407</u>	<u>(1,413,009)</u>	<u>15,551</u>	<u>(107,991)</u>
<u>Unrestricted funds</u>					
General	8,495	1,199,273	(926,998)	(15,551)	265,219
<b>Total</b>	<u>47,555</u>	<u>2,449,680</u>	<u>(2,340,007)</u>	<u>-</u>	<u>157,228</u>

Details of the Projects contained within the Restricted Funds are given below.

The Schools Wellbeing Project is a pilot initiative, more details of which can be found on page 7. The funds for this project are collected by the JLC and disbursed in accordance with an agreed budget, scrutinised by an independently chaired Advisory Board.

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 only show those concerning restricted funds for specific Leadership Projects.

Partnership for Jewish Schools (PaJeS) responds to the reported need to help schools shape their strategic future and thereby strengthen Jewish life in the UK. The entirety of the PaJeS budget is treated as a restricted fund within the JLC accounts. More detail of PaJeS activity is earlier in this report. Following the decision for PaJeS to become a standalone charity, the JLC, under an agreement, has transferred the money owed to PaJeS at the transfer date to the new PaJeS charity.

The JLC facilitates a number of other programmes, projects and activities that are funded by contributions from grant



making foundations, participating organisations, patrons and other individuals. These include the installation of a Chanukiah in Trafalgar Square, in conjunction with the London Jewish Forum and the Mayor of London to celebrate the Jewish festival of Chanukah in Trafalgar Square, as well as other projects that aim to advance the education of the public in the Jewish faith and the customs of the Jewish people and the people of Israel.

The Trustees, from time to time throughout the year, will authorise payments from general funds to support activities under the restricted funds. In particular, the delivery of the Chanukah in the Square event is funded out of general funds and the corresponding receipt is then included in the general funds, the net impact being zero.

<b>11 Analysis of net assets between funds</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	£	£	£
Fund balances at 31 December 2021 are represented by:			
Current assets/(liabilities)	173,356	204,629	377,985
	<u>173,356</u>	<u>204,629</u>	<u>377,985</u>
	<u><u>173,356</u></u>	<u><u>204,629</u></u>	<u><u>377,985</u></u>
<b>Comparative 2020</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	£	£	£
Fund balances at 31 December 2020 are represented by:			
Current assets/(liabilities)	265,219	(107,991)	157,228
	<u>265,219</u>	<u>(107,991)</u>	<u>157,228</u>
	<u><u>265,219</u></u>	<u><u>(107,991)</u></u>	<u><u>157,228</u></u>

## **12 Related Party transactions**

A grant of £37,500 was paid to Reshet, a jointly supported project between JLC and UJIA. The Chair of the UJIA was a trustee of the JLC during 2021.

A grant of £25,000 was paid to JPR for community polling. A Trustee of the JLC is also a Trustee of JPR.

Included in donations is £210,000 (2021: £210,000) of donations related to Trustees. £180,000 of these donations are from charitable trusts of which Trustees of the Jewish Leadership Council are also Trustees. £30,000 are from personal donations.

<b>13 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	£	£
(Deficit)/surplus for the year	220,758	109,673
Movements in working capital		
(Decrease)/increase in debtors	(57,687)	83,925
Increase/(decrease) in creditors	75,375	(83,918)
<b>Cash generated by operations</b>	<b>238,446</b>	<b>109,680</b>

**14 Comparative Statement of Financial Activities**

	<b>Notes</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2020</b>
		£	£	£
<b><u>Income from:</u></b>				
<b><u>Voluntary income</u></b>				
JLC Core and Projects	<b>3</b>	1,199,273	355,681	1,554,954
Lead	<b>3</b>	-	69,801	69,801
PaJeS	<b>3</b>	-	824,925	824,925
<b>Total income</b>		<b>1,199,273</b>	<b>1,250,407</b>	<b>2,449,680</b>
<b><u>Expenditure on:</u></b>				
<b><u>Charitable activities</u></b>				
JLC Core and Projects	<b>4</b>	926,998	354,900	1,281,898
Lead	<b>4</b>	-	138,756	138,756
PaJeS	<b>4</b>	-	919,353	919,353
<b>Total charitable expenditure</b>		<b>926,998</b>	<b>1,413,009</b>	<b>2,340,007</b>
<b>Net income/(expenditure) resources before transfers</b>		<b>272,275</b>	<b>(162,602)</b>	<b>109,673</b>
Gross transfers between funds		(15,551)	15,551	-
<b>Net (expenditure)/income for the year/</b>				
<b>Net movement in funds</b>		<b>256,724</b>	<b>(147,051)</b>	<b>109,673</b>
Fund balances at 1 January 2020		8,495	39,060	47,555
<b>Fund balances at 31 December 2020</b>		<b>265,219</b>	<b>(107,991)</b>	<b>157,228</b>