

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 2023



REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Keith Black (Chair) Louise Jacobs (Vice Chair) Suzi Woolfson (Honorary Treasurer) Mark Adlestone, OBE, DL Julian Blake Nina Freeman Uri Goldberg Michael Goldstein Paul Langsford Laura Marks CBE Jonathan Zenios
Co-Chief Executive Officers	Claudia Mendoza and Michelle Janes (resigned October 2023)
Chief Operating Officer	Abigail Carmel
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

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TRUSTEES' ANNUAL REPORT

The Jewish Leadership Council (JLC) trustees present their Report and Accounts for the year ended 31st December 2023, 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 1st 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. 2023 saw the mergers of Jewish Care and Jami, and Kisharon and Langdon. Members Liberal Judaism and The Movement for Reform Judaism also announced their intentions to merge, creating one single unified Progressive Jewish movement for the UK. The JLC 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 enable and support development in our member organisations to lead the way in building and sustaining a thriving Jewish Community in the UK.

JLC Plans for the Future – Strategic Objectives

In 2023 we continued to work towards our 3 year strategic objectives set in 2022. Our 4 key objectives 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:

- Connect & Coordinate the Jewish charitable sector
- Strengthen & Support organisations and leadership across our community
- Magnify & Amplify our members' voices



We are led by our values:



JLC Staff Team

The JLC has a small team of dedicated professionals. During the year, Co-Chief Executive Michelle Janes left to join Kisharon Langdon, and Claudia Mendoza was appointed as sole Chief Executive. In early 2024 the team welcomed Abigail Carmel as Chief Operating Officer.

2023 ACTIVITY OVERVIEW

Objective 1: To enhance (alongside other communal organisations) the political security of the community, through healthy relationships with politicians, government, the media, and civil society organisations

Throughout 2023, the JLC was dedicated to its ongoing efforts to strengthen the Jewish community's political security, working in collaboration with other communal organisations. We have built on and maintained positive and durable relationships with both politicians and government bodies to protect and enhance the stability and wellbeing of the Jewish community.

Our many engagements with MPs included extensive discussions with then Home Secretary Suella Braverman MP and Shadow Home Secretary Yvette Cooper MP. These meetings focused on ways to combat antisemitism and ensure the safety of our community. We also met with then Foreign Secretary James Cleverly MP, emphasising to him the urgency of addressing international terrorism and reiterating our deep concerns about the actions of the Iranian government.

For several years we have raised the issue of public bodies such as local authorities adopting Boycott, Divestment, and Sanctions (BDS) activities against Israel. In 2023 we welcomed the introduction of the Economic Activity of Public Bodies (Overseas Matters) Bill, which will prohibit public bodies from being abused by BDS campaigners. We have engaged extensively with government and Parliament as this Bill has been considered by MPs, and were invited to give oral evidence before the Bill committee.

Alongside regular meetings with MPs, we focused on connecting policy makers with our member organisations. This included arranging a meeting in Parliament for Jewish Women's Aid with Jess Phillips MP and Alex Davies-Jones MP to discuss their vital work within the community and the charity's requests from government in terms of ongoing support. As well as taking members to Parliament, we facilitated many on-site impactful visits by MPs to charities, including the visit of MPs Craig Tracey and Nicola Richards to Chai Cancer Care, and Wes Streeting MP, Shadow Health Secretary, to Norwood's adult supported living home. These visits not only showcased the extraordinary work of these organisations but, in the case of Chai, also led to recognition in the House of Commons, including specific congratulations from Maria Caulfield MP, the Minister for Women. Overall, we were able to arrange 159 meetings for members with MPs.

We were also proud to be able to celebrate the incredible work of our member organisations at our Members' Afternoon Tea in Parliament which took place in June and included kind words from Baroness Ruth Anderson and Deputy Prime Minister Oliver Dowden MP. The value of the JLC's longstanding engagement with policy makers became evident following the terrible events in Israel on October 7th. We immediately mobilised these connections to support the community in its time of need.

Work since October 7th

In the wake of the harrowing events that unfolded in Israel on October 7th, the JLC has initiated and coordinated a huge number of events, campaigns, and other initiatives to unite and support the Jewish community. The JLC's initiatives, including vigils, rallies, and briefings, have been central in fostering a sense of togetherness in these dark times. These gatherings have allowed us both to collectively mourn and to offer solidarity to one another. They have also been a testament to the indomitable spirit and unity that exemplify our community, especially in challenging times.

The immediate response to the attacks was characterised by a deep sense of loss and collective mourning within our community. Understanding the critical need for a shared space to grieve and demonstrate unity, the JLC swiftly organised a series of vigils. The first, a vigil outside Downing Street, saw the JLC and the Board of Deputies of British Jews (BoD) bring the community together to mourn collectively, remembering all those who had been killed. The JLC and the Jewish Representative Council of Greater Manchester and Region also held a separate gathering in Manchester City Centre which ensured that the local Jewish community could come together to express their solidarity and grief.

At both locations, these vigils represented more than just acts of remembrance; they were powerful displays of communal unity. It was a moment to stand in solidarity and grief with members of the Jewish community along with friends and allies. These gatherings demonstrated the community's unshakeable resolve and commitment to

support one another through these difficult times.

Following the vigils, the JLC and BoD recognised the urgent need to focus on a critical issue that had arisen from the conflict: the plight of the hostages. To bring heightened awareness to their situation and to amplify the call for their safe return, the JLC and BoD organised the 'Bring Them Home' rally. The rally – held in Trafalgar Square – united the community's voice in a singular, powerful demand for the immediate release of those still held captive. Fifteen thousand people gathered to show our community's support for the hostages in what was a monumental display of communal unity.

As the situation in the Middle East has escalated, antisemitism has risen in the UK. This is a pattern we have sadly seen before. However, the frequency and severity of incidents has been unprecedented. We have supported and amplified the crucial work of the Community Security Trust (CST) as it protects our community in the face of this hatred. The JLC also lent its support to the March Against Antisemitism. CEO Claudia Mendoza and Chair Keith Black were at the vanguard of the march alongside other prominent community figures. They walked as representatives of a community united against hatred and bigotry, leading a determined procession from the Royal Courts of Justice to Parliament Square. The march saw 100,000 people from across the spectrum of Jewish life and its allies, all walking together in a resolute stance against discrimination. It sent a clear message that antisemitism should have no place in society.

During this time of crisis, we were able to call on the relationships we have built in recent years to speedily reach relevant decision makers. We have met regularly with key ministers to discuss both antisemitism and community security, including Home Secretary James Cleverly, former Home Secretary Suella Braverman, Commons Leader Penny Mordaunt, Conservative Party Chairman Richard Holden, and many others. These meetings were critical in ensuring that our community's concerns and needs were properly understood and communicated at the highest levels of government. We met with Alicia Kearns, Chair of the Foreign Affairs Committee, to discuss the impact of the conflict of Israel on the UK Jewish community and other critical international issues. These engagements have heightened awareness of the issues we face and have ensured a firm and comprehensive response at both national and international levels. Keith visited Israel to meet with President Herzog and other senior Israeli officials. In all of their discussions, the ongoing effects of the events of October 7th were a central theme. Witnessing Israel's resilience and determination amidst these challenges was a powerful reminder of the shared values and unbreakable spirit that define the Jewish people.

Simultaneously, it was clear to us that gathering insights from both the community and the wider public was crucial. To this end, we commissioned a series of polls to track sentiment amongst the British population towards events in Israel and the growing antisemitism in the UK. We also polled our own community to ensure that a quantitative record of the impact of this conflict exists and is understood by decision makers.

We launched key campaigns to unify and empower our community during these trying times. In response to the rise in antisemitism, the JLC spearheaded the 'strong united resilient' campaign, which brought together various Jewish organisations and Jewish influencers in a collective stance against antisemitism. The campaign broadcast a powerful message of solidarity and the unyielding resilience of our community. Similarly, we joined a global call asking people to set aside an extra seat at the Shabbat table with the #BringThemHome initiative. And finally, in response to a Chanukah event being cancelled by a local council, our #LightWithPride campaign was initiated to maintain the visibility of our traditions and to stand against fear and division by being proudly Jewish.

Through these engagements and initiatives, we have strived to navigate a challenging landscape by fostering a dialogue with key political figures as well as the security services, ensuring our safety concerns are prioritised, and by rallying our community around campaigns that reinforce our shared values and identity.

Objective 2: 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

In 2023, the JLC significantly strengthened communal capacity, building tomorrow's leaders through its leadership division, Lead, whilst also promoting good governance and regulation through its various forums. The year was marked by a series of impactful initiatives and events that fostered professional development and celebrated the Jewish community's contributions. Our initiatives in 2023 were focused on increasing the interconnected community fabric, ensuring support is readily available and engagement is meaningful and productive. By facilitating dialogue amongst community members, offering leadership development opportunities, and providing platforms for shared experiences, we are helping to build a vibrant and supportive Jewish communal ecosystem.

Over the past year, our commitment to leadership development has been unwavering. Our cornerstone initiatives, including the Follow the Leader course, the Adam Science Leadership Programme, and the Dangoor Senior Leadership Programme, have been instrumental in our strategic aim of cultivating the leaders of tomorrow. The Follow the Leader workshops, a standout feature of our 2023 offerings, were specifically designed to support individuals who alternate between leadership and management roles.

We conducted a series of focus groups with staff responsible for training and development across 20 varied communal organisations. The focus groups show us that Lead is an impactful and highly respected source of employee training and development within Jewish communal organisations. The valuable insights they provide will guide our efforts in assisting these organisations to meet their training and development goals, paving the way for an even more successful 2024.

The Adam Science Leadership Programme – catering to emerging leaders – also made a significant impact in 2023. It was our largest cohort since 2019 and included, for the first time, a group from Manchester. Participants were immersed in a curriculum covering essential leadership skills, including workshops in fundraising and managing volunteers which were enriched by input from a wide range of community experts.

Following a forced break during the Covid-19 pandemic, we were delighted to restart the Dangoor Senior Leadership Programme (DSLSP) with an event for 18 senior leaders covering 12 member organisations at the Grove Hotel in January. The group then came together at the Windsor Leadership residential in February to look in detail at strategic leadership challenges, benefitting from sessions with experts like NHS Chief Nursing Officer Ruth May DBE. Guided by co-directors Larry Shulman and Michelle Janes, and managed by Nick Young, the cohort focused on personal impact, strategic thinking, and change leadership. An outcome of the programme has been to create a Community Think Tank which will work to address the communal challenges identified by the DSLSP, with targeted presentations scheduled for Spring 2024.

In 2023, we were proud to launch an alumni network for participants of DSLSP's senior leadership programmes. This initiative kicked off with an inaugural event at Jami's Head Room Café, expertly chaired by Jamie Field. The plan is to host tri-annual meetings starting in 2024, fostering continuous engagement and development amongst alumni. The enthusiastic participation of so many alumni at the launch clearly indicates that these meetings will serve as a valuable platform for networking and collaborative working in the future.

Another highlight of the year was the Jewish Community Professionals' Conference in June. More than 200 professionals in London and Manchester engaged in learning and networking, with expert insights on topics such as AI integration and the power of collaboration, vital for the development of our brilliant communal workforce. These conferences align with our broader goal of supporting the ongoing growth and development of professionals in the Jewish community to, in turn, ensure we have a strong, flourishing Jewish community in the UK.

Strategic Forums: Encouraging Excellence and Innovation

Throughout the year, our forums – including HR and Operations, Marketing and Comms, Fundraising, and CEO – played a pivotal role in ensuring our members stay up to date with governance and regulatory compliance, whilst ensuring the community worked together effectively for maximum impact.

The HR and Operations Forum focused on improving productivity by sharing best practice on up-to-date recruitment and employee development strategies, underpinned by the data from our comprehensive annual salary survey. The Marketing and Comms Forum gained valuable insights from internet personality Nuseir Yassin, founder of Nas Daily, which boasts 65 million followers across social media, to discuss building intercommunity understanding, complemented by a Meta-led workshop on social media best practices.

The Fundraising Forum engaged in discussions about modernising donor engagement and the implications of GDPR, and the CEO Forum served as a vital touchpoint for leadership at the highest level to ensure the community's strategic initiatives are aligned.

All of these forums are instrumental in our goal of building and maintaining a thriving Jewish community.

Celebrating our Community

Throughout the year, we took time to celebrate our community's wonderful spirit and contributions. The commemoration of the Jewish impact on the City of London at the Old Bailey was a poignant moment: the reflections shared by Sir Michael Bear and Chief Rabbi Sir Ephraim Mirvis underscored our rich heritage, including our commitment to philanthropy and social justice.

On International Women's Day, we focused on the theme 'Embrace Equity', fostering discussions on achieving equality in the workplace and the influence of both government and workplace policies that affect working women. This day has become an integral part of our annual calendar, and it was inspiring to see extensive participation from across our community.

Recognising the essential role of volunteers, we partnered with the Jewish Volunteering Network for its annual awards ceremony, celebrating all those who dedicate their time to the community. Their contributions are the foundation of our community's strength, and we remain committed to supporting them.

The Maccabi GB Fun Run encapsulated the positivity of our community, offering a day of enjoyment for families and promoting charitable giving. With an amazing turnout of 6,500 participants and a record 99 exhibitors at the charity fair sponsored by the JLC, the event was a testament to our communal unity and generosity. The anticipation is already building for the next event on Sunday 23rd June 2024, which promises to be another fantastic day for all.

After the horrifying events in Israel on October 7th and the horrifying surge in antisemitism in workplaces across the country that has followed, we joined forces with White & Case LLP to host an event that brought Jewish professionals together to celebrate Jewish culture in the workplace.

More than 500 Jewish professionals heard from speakers including Rachel Riley, Jonathan Goldstein, and Bill Benjamin. The event provided a moment for people to find solace in community and reflects our commitment to proudly embracing and sharing Jewish culture in all areas of life.

Chanukah took on a new significance this year, and its message of shining a light amongst the darkness held a deeper meaning for the community. We took great pride in sponsoring the Chanukah in Trafalgar Square and in organising our annual Chanukah lighting ceremony there in partnership with the Mayor of London Sadiq Khan. The Mayor was joined by community leaders and David Baddiel, the comedian and author of *Jews Don't Count*. We were equally thrilled to maintain our partnership with the London Eye, which was lit up to mark the final night of Chanukah.

Objective 3: 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

At the heart of the JLC's mission is the empowerment of our members and the broader community to confront and navigate long-term strategic challenges with strength and foresight. In 2023, the JLC channelled our efforts into supporting community welfare by working on supporting mental health initiatives and providing guidance on

safeguarding protocols. These focal points reflect our strategic commitment to guiding our members and the wider community through pressing challenges with insight and preparedness. In prioritising mental health, we have demonstrated our commitment to dealing with difficult challenges – and to addressing those issues right at the core of the community's welfare. Similarly, our work on safeguarding, which focuses on both signposting and simplifying safeguarding guidance, highlights our desire to promote the community's safety and wellbeing in a structured and lasting way.

Mental Health and the Community

The JLC's proactive stance in the face of a burgeoning mental health crisis has been a cornerstone of our work over the past year. NHS data highlights the critical state of mental health problems amongst school-age children, with Child and Adolescent Mental Health Services (CAMHS) severely overstretched and only able to focus on the most critical cases.

The JLC recognised the need to convene and coordinate to fill this gap. As a result, in partnership with member organisations who are active in mental health support work, we established the Youth Mental Health Network

(YMHN) (formerly the Youth Mental Health Partnership). Professionals from key organisations can come together to share insights and develop better approaches to care. In 2023, the YMHN ran workshops, promoted data sharing to identify trends, and supported pilot mental health initiatives.

In September, the JLC proudly facilitated a suicide prevention roundtable at the Head Room Café with our member organisation Jami. Guided by Liz Twist MP, Chair of the Suicide and Self Harm All Party Parliamentary Group (APPG), this event brought together voluntary, charity, and social enterprise (VCSE) organisations and policy makers. It helped foster essential dialogue on suicide prevention, allowing for new connections between politicians and the charities who attended to be made, and the APPG inquiry into suicide in young people was shared by Jami and the Union of Jewish Students (UJS) directly as a result of the event. Initiatives of this nature highlight the significance of exchanging best practices both within our community and with external VCSE organisations, showing how positive outcomes can come from a united aim – in this case enhancing mental wellbeing and protecting lives. Following this event, Jami has continued its collaboration with Liz Twist MP, working jointly on initiatives that prioritise community based approaches to suicide prevention.

Safeguarding the Community

The JLC has been working with Faithguard, looking at safeguarding in the Jewish charity sector and how the JLC can signpost Jewish charities to relevant sources of support around safeguarding. In 2021, the Independent Inquiry into Child Sexual Abuse's investigation into religious organisations and settings made clear in its Recommendations that (at the very least) all religious organisations should have a child protection policy and supporting procedures. These should include advice and guidance on responding to disclosures of abuse and the needs of victims and survivors, as well as regular compulsory training for those in leadership positions and those in training. At the same time, the Charity Commission is clear in its guidance that safeguarding responsibilities apply to all charity trustees, not only those working with children or adults at risk, and that safeguarding concerns the wellbeing of everybody connected to the charity, not just beneficiaries.

In order to understand the Jewish charity sector's safeguarding needs better, Faithguard has been looking at data (including Charity Commission data) in detail. It has undertaken both quantitative and qualitative analysis, carefully considering approximately 1,600 of the largest Jewish charities (by income) to establish the nature of their charitable activities – and how the charities interact with people – to establish the primary safeguarding risks to the sector. As a result, our website will provide an up-to-date safeguarding page with resources for trustees of Jewish charities. The page will be focused on simplicity and support, whilst also recognising the high number and specific safeguarding needs of both synagogues and other community-based building charities, as well as Jewish grantmaking charities.

The analysis has improved the JLC's wider understanding of the Jewish charitable sector as a whole and will be very useful in ensuring that its support for the sector is data-led and maximises impact.

Finally, in partnership with Leading Edge, we launched the UK's first Jewish Community Employee Survey. This initiative was aimed at gaining insights into the challenges and opportunities faced by our communal professionals, to ensure that their voices are heard and their contributions valued. We were delighted that 35 different organisations participated in the survey, including 24 members of the JLC. Each organisation that participated was provided with the results of their survey, giving them a data-driven foundation to inform their strategies and initiatives moving forward. We will be implementing the findings from our results and have been encouraged to hear of other members doing the same.

More information about JLC Activity in 2023 can be found in our annual review online
<http://www.thejlc.org/annualreview23>

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

The trustees approved a budget for 2023 that maintained levels of prudent allocation of resources whilst enabling us to build on our modest reserves. The budget was closely monitored and at the end of 2023, our surplus remained at a level consistent with the previous year.

This resulted in the Statutory accounts for the JLC in 2023 recording a reserves level of £536,505. This figure is slightly higher than 2022, with the proportion of unrestricted (free) reserves rising to £437,459. 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 2023 and into 2024.

Income

The JLC has three main sources of income.

- **Membership Fees** – Approximately 19% 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 79% 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 2% 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.

- **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 has returned to normal levels following a few years of limited expenditure due to Covid.
- **Grant funding** – This includes grants from the JLC towards specific projects such as PaJeS, Reshet and 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 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 CEO. Fundraising is carried out on an annual basis and a high proportion of donors give to the organisation year on year. The few donors that no longer support us have been replaced by a pipeline of new 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 CEO works together with the staff team to provide opportunities for development, allowing growth and succession within the small team. The CEO and COO 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 free reserves at the end of the year are £437k, the trustees consider this to be sufficient to cover approximately four months of regular operational expenditure. The trustees' ambition in the next three to five years is to build up free reserves equivalent to six months of regular operational expenditure.

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 2019. 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 held an automatic trusteeship until this was changed by special resolution in March 2024. From April 2024, the President of the Board of Deputies of British Jews is automatically an honorary Vice President of the JLC for the duration of their Presidency.

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 the CEO 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 (Chair)
Debra Fox (Vice Chair) (resigned 25th May 2024)
Louise Jacobs (Vice Chair)
Suzi Woolfson (Honorary Treasurer)
Mark Adlestone OBE, DL
Julian Blake (elected 3rd June 2024)
Nina Freedman
Uri Goldberg (elected 3rd June 2024)
Michael Goldstein
Paul Langsford (elected 3rd June 2024)
Laura Marks CBE
Mark Morris (resigned 25th May 2024)
Marie Van Der Zyl OBE (resigned 8th March 2024)
Jonathan Zenios

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 CEO. The trustees meet six times each year as a minimum.

The CEO is able to take day-to-day decisions on most matters, but she is 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 CEO delivers 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 means approximately eight times a year.

The CEO has 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 COO prepares the Finance Report and is 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 COO's 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.

Audit and Risk Management

The Audit and Risk Committee Chairman is Sam Clarke. 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 CEO having delegated authority to set staff salary levels and the

Chair, along with the remuneration committee setting and approving the CEO's salary.

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 CEO, COO 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 2023 accounts. In each case, the transactions are agreed by the CEO 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 14.

Auditor

In accordance with the company's articles, a resolution proposing that Goldwins Limited be appointed as auditor of the company for a three-year term was passed in 2023.

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: 24th June 2024

THE JEWISH LEADERSHIP COUNCIL

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2023

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for 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

Opinion

We have audited the financial statements of The Jewish Leadership Council (the 'charity') for the year ended 31 December 2023 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 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 2023 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.

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 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

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

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.

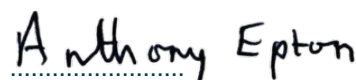
A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

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



75 Maygrove Road
West Hampstead
London
NW6 2EG

23 July 2024

THE JEWISH LEADERSHIP COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
	Notes						
Income from:							
Donations	3	1,258,077	107,285	1,365,362	1,220,940	142,614	1,363,554
Expenditure on:							
Charitable activities	4	1,068,427	106,062	1,174,489	1,058,032	337,875	1,395,907
Net incoming/(outgoing) resources before transfers		189,650	1,223	190,873	162,908	(195,261)	(32,353)
Gross transfers between funds		(3,645)	3,645	-	(84,810)	84,810	-
Net income/(expenditure) for the year/ Net movement in funds		186,005	4,868	190,873	78,098	(110,451)	(32,353)
Fund balances at 1 January 2023		251,454	94,178	345,632	173,356	204,629	377,985
Fund balances at 31 December 2023		437,459	99,046	536,505	251,454	94,178	345,632

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

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 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	56,065		87,534	
Cash at bank and in hand		541,450		307,484	
		<u>597,515</u>		<u>395,018</u>	
Creditors: amounts falling due within one year	10	61,010		49,386	
		<u>61,010</u>		<u>49,386</u>	
Net current assets			536,505		345,632
			<u>536,505</u>		<u>345,632</u>
The funds of the charity					
Restricted income funds	11		99,046		94,178
Unrestricted funds			437,459		251,454
			<u>536,505</u>		<u>345,632</u>

The financial statements were approved by the trustees on 24th June 2024



Suzi Woolfson (Honorary Treasurer)
Trustee

Company registration number 05742840 (England and Wales)

THE JEWISH LEADERSHIP COUNCIL

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	15		233,966		(316,683)
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			233,966		(316,683)
Cash and cash equivalents at beginning of year			307,484		624,167
Cash and cash equivalents at end of year			541,450		307,484

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

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 or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

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 2023

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
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donations and gifts	1,258,077	107,285	1,365,362	1,220,940	142,614	1,363,554
Donations and gifts						
JLC Core and Projects	1,258,077	107,285	1,365,362	1,220,940	142,614	1,363,554
	1,258,077	107,285	1,365,362	1,220,940	142,614	1,363,554

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	JLC Core and Projects 2023 £	JLC Core and Projects 2022 £
Staff costs	684,349	664,451
Utilities, rent and rates	74,206	81,221
Event and programme costs	168,105	124,688
Travel, conferences and PR	25,268	19,375
Office administration	5,292	6,482
Legal and professional	38,397	28,946
Project costs	71,510	99,639
Bank charges	486	956
	<u>1,067,613</u>	<u>1,025,758</u>
Grants paid	76,876	328,269
Share of support costs (see note 5)	21,600	33,840
Share of governance costs (see note 5)	8,400	8,040
	<u>1,174,489</u>	<u>1,395,907</u>
Analysis by fund		
Unrestricted funds	1,068,427	1,058,032
Restricted funds	106,062	337,875
	<u>1,174,489</u>	<u>1,395,907</u>

5 Support costs allocated to activities

	2023 £	2022 £
Bookkeeping services	21,600	33,840
Governance costs	8,400	8,040
	<u>30,000</u>	<u>41,880</u>
Governance costs comprise:	2023 £	2022 £
Audit fees	7,000	7,000
	<u>7,000</u>	<u>7,000</u>

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

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

The average monthly number of employees during the year was:

	2023 Number	2022 Number
JLC Core and Projects	13	13

Employment costs

	2023 £	2022 £
Wages and salaries	563,973	541,175
Social security costs	64,792	67,623
Other pension costs	55,584	55,653
	684,349	664,451

Salaries and benefits in respect of the key management personnel of the charity total £308,234 (2022 £308,688).

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

	2023 Number	2022 Number
£60,001 to £70,000	1	1
£80,001 to £90,000	1	-
£90,001 to £100,000	-	2
£100,001 to £110,000	1	-

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

9 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	46,344	69,418
Other debtors	9,721	18,116
	<u>56,065</u>	<u>87,534</u>

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	15,916	25,741
Trade creditors	20,364	15,019
Other creditors	950	226
Accruals and deferred income	23,780	8,400
	<u>61,010</u>	<u>49,386</u>

11 Restricted funds

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

	Balance at 1 January 2023	Movement in funds			Balance at 31 December 2023
	£	Income	Expenditure	Transfers	£
Lead	94,178	77,285	(76,062)	3,645	99,046
JLC Projects	-	30,000	(30,000)	-	-
	<u>94,178</u>	<u>107,285</u>	<u>(106,062)</u>	<u>3,645</u>	<u>99,046</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 2022 and 2023 only show those concerning restricted funds for specific Leadership Projects.

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

12 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	251,454	1,258,077	(1,068,427)	(3,645)	437,459
	<u>251,454</u>	<u>1,258,077</u>	<u>(1,068,427)</u>	<u>(3,645)</u>	<u>437,459</u>
Previous year:	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
General funds	173,356	1,220,940	(1,058,032)	(84,810)	251,454
	<u>173,356</u>	<u>1,220,940</u>	<u>(1,058,032)</u>	<u>(84,810)</u>	<u>251,454</u>

13 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 December 2023 are represented by:			
Current assets/(liabilities)	437,459	99,046	536,505
	<u>437,459</u>	<u>99,046</u>	<u>536,505</u>
	<u>437,459</u>	<u>99,046</u>	<u>536,505</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 December 2022 are represented by:			
Current assets/(liabilities)	251,454	94,178	345,632
	<u>251,454</u>	<u>94,178</u>	<u>345,632</u>
	<u>251,454</u>	<u>94,178</u>	<u>345,632</u>

14 Related party transactions

Included in donations are £169,166 (2022: £248,000) from the trustees.

THE JEWISH LEADERSHIP COUNCIL

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

15	Cash generated from operations	2023 £	2022 £
	Surplus/(deficit) for the year	190,873	(32,353)
	Movements in working capital:		
	Decrease in debtors	31,469	23,004
	Increase/(decrease) in creditors	11,624	(307,334)
		<hr/>	<hr/>
	Cash generated from/(absorbed by) operations	233,966	(316,683)
		<hr/>	<hr/>