



ANNUAL REPORT

For the year ended
31 March 2023

LEEDS JEWISH WELFARE BOARD

Registered number: 02923217

Charity number: 1041257

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LJWB
POSITIVELY CHANGING LIVES

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

- A L Jerome (appointed 18 September 2023)
- V J Leslie
- H R A Lewis, Chair (resigned 15 November 2022, reappointed 13 November 2023)
- M B Lewis (resigned 13 November 2023)
- R J Manning (resigned 13 November 2023)
- C O M Mitchell (appointed 13 November 2023)
- J Mornin (resigned 13 November 2023)
- M H Port (appointed 13 November 2023)
- N C Rich (appointed 13 November 2023)
- N J Ross (resigned 18 September 2023)
- M B Sandpearl (resigned 07 December 2022)
- C R Sullivan (appointed 13 November 2023)
- S B Walton

Company registered number

02923217

Charity registered number

1041257

Registered office

Marjorie and Arnold Ziff Community Centre, 311 Stonegate Road, Leeds, LS17 6AZ

Chief Executive Officer and Company Secretary

E Bradbury

Auditor

BHP LLP, 1st Floor, Mayesbrook House, Leeds, LS16 6QF

Bankers

Barclays, 24 -26 Market Place, Wetherby, LS22 6NF

Investment advisors

Rathbones Investment Management, 8 Finsbury Circus, London, EC2M 7AZ

TRUSTEES' REPORT

Retiring Chair's Reflections

In last year's report I spoke about how much the demand on our services has increased and how we were supporting more people than ever. This year it is no different and we now support 20% more people than we did last year. Whilst many people have often thought of LJWB as an older person's service this was not and certainly is not the case today. We are here for everyone of all ages. 55% of the people we support are aged under 65 years, and of these 31% are children.

In the past year not only have we had to deliver support to more people, we have also developed new services to meet new needs especially around food security. Services launched this year include a kosher food bank and a Pay As You Feel Café to help people gain access to affordable kosher food. We now provide food regularly at our sessions with children and families - as one Mother told us "...this is *my child's* breakfast and lunch". We provide free family lunches and continue to support our 'lunch for less' programme, both financially and through the free use of our facilities and volunteer support for our caterers.

Footfall at the MAZCC, our Community Centre, continues to rise following mandatory shutdowns in the previous year and we are holding more events and celebrations. New weekly activities have been introduced for people of all ages and abilities and we were so pleased to be able to hold our annual fundraising dinner once again. Over 350 people attended to support our work and laugh along with the comedian Rory Bremner.



Russell Manning with Rory Bremner

We have all seen the reports in the press about the challenges in social care, with over 150,000 staff vacancies across England. Since the pandemic, this difficulty has escalated with people retiring earlier than expected and leaving the care sector altogether. LJWB has very loyal staff and we work hard to ensure our levels of staff engagement are high and that our remuneration packages remain competitive. As with all care services, especially our domiciliary care service, Moorcare, we require the support of our local community to continue to remain viable. Clients who use Moorcare over other care providers in the city can do so in the knowledge that the wrap around services we are able to offer far exceed those of other statutory and private sector providers. We need our

community to make Moorcare their first choice for care; without your support we can no longer continue to run a viable service.

We have continued to invest in our resources whether that be staff, training, or maintaining the buildings from which we operate. Our Cranmer Scheme homes for adults with learning disabilities have both had new kitchens installed. One home had its lift replaced and the other had a new lift fitted meaning that accessibility issues no longer present a problem for people as their mobility declines. Our upgrade programme continues with further investment in communal areas and a new kitchen following successful sponsorship can be installed in Montague Burton House in the coming financial year. The MAZCC has had new lighting installed to ensure that we are more energy efficient and fit for the future and new and upgraded fire doors to enhance safety across the site.

In the summer we held celebrations to commemorate the Queen's Jubilee, which was marked by a community project to install a lasting memorial of our work with the community. This mosaic made up of hundreds of tile pieces demonstrated how well we all come together to positively change lives and create something of value, and the mosaic was unveiled at our joint LJWB and Leeds Jewish Housing Association Jubilee celebration attended by over 250 people. Sadly, we also opened our doors to watch the funeral of the late Queen together. Together, we reflected how her life of service is a great example to us all, and by helping others it is also personally beneficial, something which our 240+ volunteers know all too well.

In my final year as Chairman of Leeds Jewish Welfare Board, I have been honoured to work with my fellow Trustees, committee members, and professional team, to continue to build upon the work of my predecessors and ensure the continual growth and development of LJWB for future generations. I wish my successor, Helen Lewis, who we are thrilled is rejoining as Trustee and Chair of the Board, and my fellow colleagues all the best for the future.

H R A Lewis,
Chair of the Board to 12 December 2023

Objects, vision, mission, and values

Our objects

“...to provide, with particular regard to the Jewish community, care services to those in need of assistance by reason of poverty, hardship, distress, infirmity or old age in Leeds and Yorkshire and district and generally to relieve and improve the social and physical condition of the Jewish population in the area of benefit.”

Our vision

Positively changing lives.

Our mission

Providing relevant and responsive care, support, and activities for all ages in our locality.

Our values

Jewish values are central to how we have always operated - and will continue to be so. Respecting others, being compassionate and caring, acting with honesty and integrity and setting a positive example for others is crucial when carrying out our work. We want to do more, and our values are regularly reviewed. They were last reviewed in 2022 and it was agreed to continue to focus on four key areas:

1. **Open.** Reaching out and providing support to our locality.
2. **Transformative.** We recognise the need to continually be transforming what we do to meet the changing needs of our community, becoming more effective and efficient and delivering high-quality services.
3. **Needs led.** Working in close harmony with our locality and service users to understand.
4. **Caring.** Caring for ourselves, others, and the environment. We want to be here in another 140 years.

Update on 2022-23 targets and strategic plans

Thankfully in the 2022-23 year we were able to start to come out of the heavy restrictions placed on us all by the pandemic. We remained vigilant and continued to promote the highest hygiene standards, checks and cleaning regimes. Our care-based services followed all national guidance regarding PPE (Personal Protective Equipment) as well as regular testing and safe visiting plans. Covid risk assessments and plans were updated as guidance changed and we worked with Pharm-Assist to hold vaccination clinics at the MAZCC for staff, volunteers, and the community.

As with many social care charities, the number and increased complexity of people coming forward for help has risen sharply. This, combined with an increased use of charitable reserves to provide much needed services, creates concerns for the future. Whilst we haven't had to restrict service access this year there are concerns that, without increased funding, services will be restricted or waiting lists will need to be created to manage the demand. This is not something we have done before, but as a government survey has recently stated, Covid-19 has predominantly impacted charities' services and delivery (85%), alongside their financial position (72%), and staffing and governance (66%). Our staff are so dedicated to helping others but the relentless demand - often urgent cases coupled with reduced statutory support - creates challenging service delivery conditions.

The drive to continue to help, improve and deliver services, notwithstanding the challenges faced, does mean that we continue to deliver our strategic plans and improvements.

We said	We did
Plan to meet the increased demand for our charitable services expected due to the cost-of-living crisis and as a result of two new major house builds by LJHA adjacent to the MAZCC.	We have continued to provide services with the same resources. Client needs have significantly increased, not only in the numbers of people who require support but also the complexity of the support need, especially in the area of mental health. This has been achieved through a dedicated Assessment and Review Team and having an experienced and resilient Community Support Service.
Ongoing review of services offered to ensure the increased complexity and prioritisation of service users' needs are addressed, particularly in terms of the impact of poverty (fuel, food, hygiene, housing).	New services have been introduced including a Pay As You Feel Café, kosher food bank and essentials pantry, winter warmth support packages, lunch for less offering, food to children and families, and much more. Professionals continue to provide advice regarding accessing services and maximising benefits.

Ensure our income is maximised in a difficult financial climate which is seeing high inflation, significantly increased running costs and interest rates, lower than inflation contracts awards, and a reduced donor pool.	Income has proved challenging in this financial year with the need to provide more services and retain staff coupled with a decline in real-time uplifts. Our HQ and Fundraising teams have worked to maximise income wherever possible and reduce costs, but reserves have had to be used to support much needed services.
Continue to support our staff and ensure we have the best team possible in place, monitor recruitment and retention rates, and ensure fair pay awards.	<p>We have closely monitored our pay awards to staff this year to ensure that we remain competitive and are able to retain our highly experienced staffing teams.</p> <p>The introduction of a new online training system for our care teams coupled with in-house assessments of competencies ensure a highly trained and compliance-aware workforce.</p>
Ensure our governance remains robust by considering succession planning for the Board and reviewing the organisational governance structure.	Our Governance Officer and Board have worked hard to ensure that we have a robust succession plan for our Trustees and committee members. New members joined all committees and new sub-groups were put in place. A Working Party was formed to support the recruitment of new Trustees.
Invest in our houses for adults with learning disabilities and ensure these homes will meet our residents' needs in the future.	We have installed a new lift into Lily Thompson house and replaced the lift in Lynda Cohen house and have installed new kitchens. Further cosmetic upgrades are planned.
Review the provision of domiciliary care services to ensure zero financial impact on the charity and it is well managed and focused on sustainable growth.	Moorcare, as the only Jewish domiciliary provision in the north of England, remains a priority and we are working hard to make it financially viable. Additional commitment is required from the community to ensure that Moorcare is their first choice when considering home support services.
Undertake evidence-based research to support consideration of future services and longer-term planning.	We have established a User Engagement Subcommittee which undertakes customer satisfaction research to ensure that our services remain relevant. Through our research we have developed new services and taken the decision based on attendance numbers to cancel some activities. Our in-house monitoring of service uptake continues to be refined and this is used as a platform to plan for new services.
Introduce new subcommittees to support the work of service user engagement and non-financial auditing of services, ensuring an independent review of the work we do.	

POSITIVELY CHANGING LIVES

Reducing social isolation and facilitating connections at the Marjorie and Arnold Ziff Community Centre

The Marjorie and Arnold Ziff Community Centre (MAZCC) remains a key focal point of our service delivery. Our main activities here are carried out by the Community Engagement and Inclusion and the Community Support Services teams, and the Centre is maintained by our Facilities team. This financial year saw the return to 'normal' levels of activity at the MAZCC with attendance rising steadily throughout the year.

The saying 'you don't appreciate what you have until it's no longer there' was certainly the case with our activity programmes and events as our attendees gratefully returned to the in person activities and the social contact they had sorely missed during the pandemic lockdowns.

The Centre maintained Covid safe practices and endorsed public health messages. We also ran Covid and flu clinics in conjunction with Pharm-Assist (Healthcare) Ltd at the Centre vaccinating 50 people in the Community along with staff and volunteers.

Transport service

Our transport service remained crucial for many, escorting people in our two adapted vehicles to and from the MAZCC. Without this transport many people would not be able to engage with therapeutic sessions, classes, activities, socialisation, food provision and other services. Our volunteer driver team has undertaken 2600 journeys over the past year clocking up over 8,100 miles and regularly supporting over 85 people to access the Centre.

Activities, groups, and classes

We provided a full programme of over 38 activities for people of all ages and abilities, comprising weekly activities and classes, including creative, personal development, wellbeing, fitness, and social and educational content. Many of these activities are led by our in-house team and volunteers to ensure that we are able to provide as many activities as



Chairrobics class at the MAZCC

possible without the need to bring in external facilitators. We also held classes for children and young people with additional needs and our inclusive summer activity days for families at the MAZCC.

The MAZCC is also the base for our Grief Recovery programmes, men's and women's groups, dementia and memory loss help, as well as the one-to-one support we offer daily.

One of our most successful groups were the weekly Wellbeing afternoons, attended on average by over 60 people each week, who came together for a fun afternoon, a social catch-up, live entertainment, tea and cakes and even a little dance.

Café, restaurant, and food

New initiatives were introduced to support people through the cost-of-living crisis during the winter months, including a 'Pay As You Feel Café' and Community Pantry. The MAZCC also took part in Leeds City Council's Warm Spaces initiative offering a dedicated safe, welcome space with complimentary hot drinks, where people gathered for free, to socialise and receive information and advice for keeping well and warm.



The MAZCC café

We continued to provide our 'lunch for less'; a two-course hot kosher meal subsidised by LJWB which was open daily during the week as a welcome meeting place, a daily café open Monday to Friday and for Sunday Brunch, and the Vine restaurant which continued to provide a la carte dining one night per week.

Events



Celebrations at the MAZCC

We celebrated the festivals with our Chanukah and Purim parties which were once again at full capacity and enthused with a new vigour. We were delighted to hold an in-person Annual Review which showcased the breadth and impact of our work and invited questions for the Board from the community about our work and impact.

Thanks to funding from Arts Council England and Leeds Community Foundation, we celebrated the Queen's Jubilee through involving many people across the community in creating a Community Mosaic, subsequently installed on the outside of the MAZCC for all to see and unveiled at a Jubilee Party in the summer, attended by the Mayor and Mayoress of Leeds and the West Yorkshire's Lord Lieutenant along with over 250 members of the local community. We then came together again to mourn the passing of Queen Elizabeth II at a screening of her funeral in the MAZCC.



Jubilee party at the MAZCC

"Thanks for the lovely afternoon Jubilee event, <we> enjoyed and appreciated the work everyone put in to create this event"

We celebrated the work of our volunteers with a celebration event and acknowledged Mental Health Awareness Week, Learning Disability Week and Safeguarding Week with talks, training, information sessions and social media posts.

Assessment and Review

Our Assessment and Review Team received more referrals than ever in the aftermath of Covid and the emergence of the most recent cost-of-living crisis. We received 178 new referrals in the financial year, with many referrals highlighting increasingly complex needs. The highest number of referrals (60%) were associated with a diagnosed mental health need, including suicidal thoughts, depression, anxiety, psychosis, bereavement and social isolation. These were followed by referrals for support with finances, benefits, and debt.

1004 charitable beneficiaries received a service from LJWB, and the Assessment and Review Team also carried out 176 reviews of those receiving a therapeutic service. 50% of people that we support reported an increase in need for our services. This was largely in

response to Covid and the cost-of-living crisis affecting people's mental health along with the difficulty in accessing statutory services due to long waiting lists.

Community Support Services

Over the last year our Community Support Service has continued to be very busy. We note that we have supported an increasing number of younger people over the past year, which we attribute to the fact that a number of younger people have moved on to the neighbouring new Leeds Jewish Housing Association (LJHA) property developments.

We have recruited new and experienced staff members and restructured the team to ensure we can continue to meet the needs of our community and increased demand. We have also worked collaboratively with our Community Engagement and Inclusion colleagues by delivering more group activities in addition to our one-to-one support to enable us to reach out and help more people.

The majority of our referrals continue to be self-referrals where people hear about our work through word of mouth, or because they have had support from us previously. We also continue to receive referrals from our partners and stakeholders, such as LJHA, local schools, statutory health and social care agencies and synagogues. We have noted that requests for support have been increasingly complex, often highlighting multiple issues that people are asking for help with. We know that this is partly related to the increased demands placed on statutory organisations, with lengthy waiting lists for many services such as counselling. We are proud to say that despite the increased demand, coupled with increasingly complex issues, this year we have not yet had to implement a waiting list.

Over the past year we have:

- Completed **17** Attendance Allowance applications to secure additional funding for personal care and support.
- Supported **33** Personal Independence Payment /Employment Support Applications to secure financial support for people of working age with the extra costs of living with a health condition or disability.
- Submitted **17** applications to the Jewish Temporary Shelter and secured £16,990 in grants for white goods and furniture for people in need living in the community.

We have also ensured people are living in accommodation suitable for their needs, and have:

- Supported **25** people to complete Housing Applications to ensure they have a safe and secure home, including for the new LJHA properties.
- Supported **29** people with the practicalities of moving to new housing, including moving home, setting up utility suppliers etc.

As we emerged from the Covid-19 pandemic, we focused on developing initiatives to support people's mental and physical health as we were aware that lockdowns and the pandemic in general had a significant impact on this. We were also acutely aware that the cost-of-living crisis would have a severe impact on the most vulnerable members of our community. Consequently, we implemented a proactive outreach strategy to ensure we were in touch with the people we were most concerned about. Our newly appointed Older Person's Worker made contact with every person over 65 that we had not seen recently, and distributed items to support people especially during the challenging winter months. We were fortunate to secure a number of grants to enable us to do this and we helped over 300 people through a range of measures in our Winter Warmers project.

Services to support Older People and those with Sensory Loss

One of our staff appointments this year has been a dedicated Older Person and Sensory Loss Worker. This was a much-needed role in the team, and it has been beneficial to be able to offer a comprehensive service, as many of these referrals do also necessitate support with visual or hearing impairment or both.

We have re-established the popular Hearing Aid Drop In and strengthened our links with the 'Save Our Sight' group which meets at the centre every two weeks, generating new referrals to our service. We also contacted all people registered on our database with a recorded Sensory Loss and advised of the support we can offer, as well as all the older people previously supported by the organisation before and during the pandemic.

Our services for people living with dementia

Life Story Project

In addition to supporting older people through one-to-one support, we have worked with Community Engagement and Inclusion colleagues to develop some new services for people living with dementia. This includes a new Life Story Project, which works alongside people to support the compilation of a personal biography using photographs, keepsakes and capturing stories of their unique life experiences. These can be used to communicate different aspects of their lives to others and be a reference point as their dementia progresses to trigger happy memories. 'Memento Boxes' have also been made by participants as well as the Life Story Books, decorated with personal photographs in which to store their books as well as personal keepsakes. The group has experienced some moving and insightful times, and participants have been very enthusiastic about collecting photographs from friends and family and sharing their stories with others.

Memory Stimulation Group

We have also developed a Memory Stimulation Group for people living with dementia. This group has become increasingly popular with 15 people attending each week to participate in discussions, quizzes, crafts and other activities to stimulate cognitive functioning. Members of the group have developed strong friendships and are now meeting up to access other activities at the MAZCC such as the Wellbeing afternoons.

Supporting Mental Health and Wellbeing

Over 65% of the referrals made to Community Support Service feature mental health as a reason for requesting support. Our dedicated Mental Health Support Workers have undertaken further training to ensure they deliver a high-quality service. This has included Mental Health First Aid training (for staff who have not undertaken this previously), Person Centred Planning, Working with Behavioural Addictions, Suicide Awareness, Domestic Violence and Autism. We have been aware that the increased demand and complexity frequently necessitates intensive and often daily support until statutory support can be implemented. To increase capacity, we have continued to deliver some group provision, to enable people to keep in touch with us when they are feeling better. These include our Women's Group and Men's Group which meet weekly to offer opportunities for peer support and advice to help people improve their mental health and wellbeing. We were fortunate to secure funding from Livewell Leeds this year which enabled us to provide resources to support the Women's Group, including art and craft materials, which were used in sessions delivered by a Final Year Art Therapy Student who worked with the group for four months and was very well received.

Community Support for People with Learning Disabilities

Our Inclusive Social Group for people with Learning Disabilities continues to meet every two weeks with 20 regular attendees. This group has been very busy with people enjoying trips to the theatre, cinema, and opportunities to get together. Over the coming year we will be extending our provision through the development of a new group that meets during the day, as people have told us they would like to go on day trips and activities during the day as well as evenings.

Family Support and children's activities

Our Family Support Team continues to work with children, young people, and families delivering one-to-one support and group work. Over the last year the demand for one-to-one work has increased significantly, and we have noted a rise in the number of children experiencing mental health difficulties. A review of our service over the past year

highlighted that 24 individuals have received one-to-one support, of whom 13 were young people struggling with anxiety, identity, self-esteem and special educational needs and disabilities.

Additionally, 11 parents have been supported on a one-to-one basis with issues relating to domestic abuse, relationships, safeguarding, finances and securing funding and services for children who have special educational needs and disabilities.

Family Group Activities

In September, we made the decision to merge the Inclusive Art and Lego Groups due to declining numbers of attendees at each group. We were aware that some of the older children who attended are now accessing activities at The Zone which is more appropriate to their needs, interests, and age group. We continue to have regular attendees each week for our multi-activity group, which includes Lego building, art and baking and these diverse activities have been well received by participants.



Messy play sessions

Our SEND Sunday Group also continues to be delivered monthly, providing play opportunities and support for children with disabilities and their families. Our experienced and knowledgeable sessional workers continue to deliver this provision, supported by our Family Support Team.

Family Play Sessions

Our daily Family Play sessions continue to provide opportunities for under-5s and their parents and carers to learn through play, have fun and meet new friends in our dedicated and fully equipped Playroom. We have on our register over 500 children and their parents / carers who have attended Family Play sessions over the year.

In September 2022 we appointed a dedicated Early Years Activity Coordinator, who has refreshed the structure of sessions, ensuring a wide range of activities are available to support children's early years development. All sessions are accessed by children aged 0-5 and their parents and carers, with the exception of our Baby Bubbles Group which is aimed at families with a child under 2 years.

Numbers attending sessions have increased and the groups are now very busy. Working with our Volunteer Manager, we have been fortunate to have recruited three new volunteers to support us in the service delivery, which has been invaluable.

This year we have had a renewed focus on ensuring Family Play sessions are reflective of the Jewish faith and age-appropriate activities are embedded in session planning. For example, in addition to celebrating Channukah, Pesach and Purim, we incorporated planting activities with the children to reflect Tu Bishvat. To support this further our team are strengthening their links with the early years provision at Brodetsky School to share ideas to develop this aspect of our service delivery further.

Supporting people with the Cost-of-Living Crisis

This year we were fortunate to secure a number of grants from Leeds Community Foundation, Leeds Older People's Forum, Forum Central and Leeds Warm Spaces. As a result of this, and in response to the needs of our community, we have worked with our colleagues to develop a range of initiatives to support people through the cost-of-living crisis, especially during the challenging winter months.

Our first development was a dedicated Warm Space in the MAZCC which we started in December and ran until April 2023. This warm space included Cosy Chat sessions on three days, where people could use the Warm Space and participate in a craft activity and access information and advice from Community Support Services workers.

Thanks to generous donations, we developed our first Kosher Community Food Pantry which operated on a 'take what you need, pay if you can' basis. The pantry supplied items including food, personal care and cleaning products, this was open all day every day and held in the Wayne Room to ensure discretion and ease of access to all community members. Gourmet Foods also placed a food donation point in the shop, which enabled us to ensure the pantry was well stocked by generous donations from members of the community. LJWB also secured further grant funding from Forum Central to enable us to purchase food items, including fresh fruit and



Kosher food pantry at the MAZCC

vegetables which we were aware that many foodbanks do not supply. We also supported people in acquiring kosher food through distribution of vouchers for Gourmet Foods which were very kindly donated to the organisation.

Our Community Engagement and Inclusion colleagues developed a weekly 'Pay as You Feel Café', with volunteers supporting making and serving a two-course hot meal to community members. We compiled 'Snug and Warm' packs for 50 older people which we distributed to people we know living in the community. Through a review of our database, we focussed this initiative especially on people we had not had direct contact with recently (through our groups or one-to-one support) to ensure they were well, warm, safe, and secure and receiving all financial support to which they are entitled.

We obtained additional funding from Leeds Community Foundation to develop a weekly lunch club aimed at children and their families whom we knew were finding the financial climate a particular challenge. We were aware of a detrimental impact on some of our families as referrals to food banks and other sources of support have increased in recent months, and that some children were appearing to be very eager for their fruit snack during family play sessions. As a result of this we have expanded our snacks to include toast and discreetly targeted families we felt would benefit from the lunch club.

In March, we secured further funding and used this to provide 25 Pesach Packs to older people in the community and also clothes, warm bedding and portable heaters to people we knew were particularly vulnerable. Together with the above initiatives this has enabled us to respond promptly to anyone we are aware is facing financial hardship by providing a wide range of support.

In summary we:

- Distributed 50 Winter Warmer packs consisting of warm blankets and thermos mugs.
- Served 240 hot meals through our Pay as You Feel Café.
- Distributed 25 Pesach Packs.
- Served 600 family meals at our Family Play sessions.
- Supported 25 people in obtaining warm clothes, bedding and other items.
- Supported 350 people to access our Community Pantry.

Registered Care

All LJWB's registered care services are rated as 'Good' by CQC and services are supported by the LJWB office teams including recruitment and HR support, finance, and quality management to ensure as much time as possible is directed to delivering positive outcomes for service users.

As with all social care providers across the country, our registered care services have faced challenges with the widening gap between rates paid by statutory services and the true cost of the service - in some areas such as energy and staffing differing by up to 15%. Our staff have worked hard throughout the year to bring in efficiencies without a detrimental effect on services. Actions have included introduction of new computer programmes to help with the deployment of staff, invoicing, and care management; realignment of staffing structures; and re-negotiation of contracts to release further savings.

As with all care providers, the significant reduction in the availability of people wanting to work in care has also been felt. Following the stresses of the pandemic, we have seen some of our long-standing carers retire; many have not wanted to do so but due to their own health have felt that they have no other choice. Our in-house recruitment team have worked hard to support our service to source suitable candidates, but this is an ongoing project, often owing to the poor publicity that care services receive nationally.

Moving forward we will continue to manage our costs closely and introduce further software systems to help manage the increasing amounts of regulations and record keeping required in providing high quality care. These systems help us with evidencing what we do, and our Quality Assurance Lead helps us with improving how we work and positively change lives.

Moorcare

Moorcare is LJWB's domiciliary care provider and delivers a range of services to support people to live in their own home.

This year has been particularly difficult for Moorcare owing to reducing number of clients requiring the service in the community and staff leaving the service. It is critical that Moorcare is the first option for people requiring domiciliary care services in the community. With a dedicated and experienced team, we are able to provide services to help people to live their best lives possible.



Visiting the MAZCC

Learning Disability Residential Care

LJWB operates homes in North Leeds for adults with learning disabilities. These three care homes are the only Jewish residential care homes for adults with learning disabilities in Yorkshire. All three homes are rated 'Good' by CQC.

The beginning of this period was very much focused on learning to "live with Covid" as the government guidance meant we were still required to regularly test the residents and staff, whilst encouraging the return to day services and organising trips and activities outside of the houses. Several residents enjoyed their first get away post pandemic with holidays to the East Coast and York, with further plans for this year. Our residents have celebrated a few big birthdays which provided the perfect occasions to get residents, relatives, and staff from all three homes together for parties.

We continue to work with the local authority to ensure the changing health and support needs for our individual residents are met. This has involved reassessments to look into additional one-to-one support hours and bespoke equipment to enable the residents to continue to live and engage positively in every aspect of life.

Cranmer Scheme

In August, Lynda Cohen House began the first stage of the modernisation having the lift refurbished, a new kitchen and dining area, and accessible decking fitted to the newly decorated conservatory. The residents were consulted throughout every stage of the designs, from trying the paint samples on the walls to selecting the handles for the kitchen cupboards. During the refurbishment, the residents were supported outside of the home throughout the day, and they enjoyed engaging in the activities provided at the MAZCC and the meals provided by McQues.

February saw the start of the refurbishment works at Lily Thompson House, this first stage consisting of a new conservatory roof, new kitchen and dining area and the installation of a lift. The residents are happy with the work completed so far and have lots of design areas for the second phase taking place later in the year and consisting of upgrades of the lounges, communal hallways, and bedrooms.

Sadly, we have suffered some losses of residents this year, who are greatly missed by all, and time is often spent sharing memories of holidays, activities, and festivals with them. We have welcomed two new residents who have settled in straight away, one saying she feels like she's moved into a new family.

Montague Burton House

This year we recruited a new Manager to the home and realigned our staffing structure to reflect the changing needs of the residents which included the recruitment of a waking night's team. The residents continue to enjoy varied and active lives with the support of their care team.

Moving forward we are looking to invest in the home's environment with the installation of a new kitchen and remodelling of the ground floor to enable better wheelchair-friendly access.

Looking forward to 2023-24

“...the ability to support our community to the best of our ability and uphold Jewish and LJWB values serves as a guiding principle, with our vision to positively change lives at the heart of what we do...”

As we enter our new financial year and move on from the pandemic, like many charities across the country we are faced with other major challenges most notably the impact of the economic climate and cost-of-living crisis. The rising demand for our services and complexity of support required coupled with increasing costs, recruitment challenges, and impact on fundraising due to the economic climate will directly affect the work we are able to do.

In these uncertain times, the ability to support our community to the best of our ability and uphold Jewish and LJWB values serves as a guiding principle, with our vision to positively change lives at the heart of what we do.

As a Board, we consistently assess the feasibility of our services, income, and long-term aspirations. In February, the Board held a focused meeting to deliberate on our priorities for the coming year and beyond. Our key actions and targets for 2023-24 and beyond include:

- Recruiting and maintaining appropriate and well qualified staff in all our services.
- Development of a new website and social media plan to ensure we remain connected to our audiences of all ages.
- Re-tendering of significant contracts, including catering and security.
- Installation of software in our Moorcare service, and also selecting and installing digital social care records for our residential clients by the CQC deadline of March 2024.
- Further environmental improvements in all our homes for adults with learning disabilities and a review of the MAZCC environment to ensure it remains fit for purpose.

- Development of two new roles funded by the Donisthorpe Hall donation to support older people living in our community, and those seeking help with sourcing care-based support, either in their own homes or in care homes across the city.
- Workload management of carer and community support staff to ensure that they can manage the increasing number of people requiring help and support, and the complexity of cases.
- Recruitment and onboarding of new Trustees.

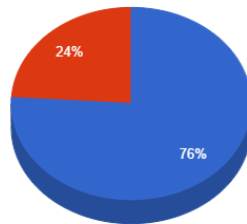
STRATEGIC REPORT

Staff statistics

To deliver a broad range of services and activities, our headcount was 122 people (a full-time equivalent of 78.6).

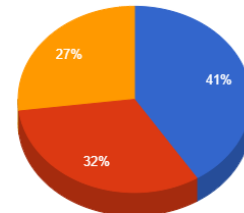
Percentage by sex

● Female
● Male



Contractual arrangements

● Full-time
● Part-time
● Other



Of the statistics gathered regarding staff religion and belief, 27% of employees identified as Jewish.

Our people

We continued to be committed to safe and effective recruitment and induction processes for all employees and volunteers. We follow Safer Recruitment processes and offer a full supervision, appraisal and training programme.

As an intensive people resource, recruiting, supporting, and engaging with our staff teams is vital for continuity of services. We are committed to providing mandatory and service specific training and this year provide training in a number of areas across the organisation, including Safeguarding; Data Protection; Mental Health First Aid; Food Hygiene and Infection Risk Management; Paediatric First Aid Training; Equality, Diversity, and Inclusion; and Dementia Awareness sessions, amongst many others.

Managers attended in house management development sessions to assist them in understanding their role as managers (and future) leaders in the organisation.

Recruiting and retaining our employees in a highly competitive marketplace is essential and we continue to provide a range of on-going support activities to our people in line with best practice. This includes induction and welcome programmes for staff and volunteers; wellbeing and social events; Staff Forum; access to our employee assistance programmes, health and counselling services; invitations to attend internal and external training; and supervisions and appraisals.



Staff chairbics session organised by LJWB Staff Forum

Post-pandemic we have reintroduced our welcome lunches for new starters, wellbeing lunches and talks.

Our volunteers

Our staff and volunteers collectively undertake over 65 different roles and functions for LJWB. Without our team of volunteers, we would not be able to run the range of activities, services, fundraising and events, and governance of the organisation. We are proud of the work and dedication of our volunteers who work with us in so many areas including in the MAZCC, within the community, in our Charity Shop, and as our Board and Committee members.

Number of volunteers on register	Number of active volunteers	Total number of volunteering hours delivered
247	225	11,671

Specific volunteering projects between April 2022 and March 2023 included:

- Telephone Support - Both the Listening Line and the Phone Buddy services are hugely successful; over 30 service users receive telephone support and around 150 hours of phone calls are made each month.

- Befrienders - On average 60 hours of befriending service are volunteered each month and this is being delivered by phone, doorstep visits and meeting outdoors or at the MAZCC. We successfully recruited more befrienders after an increase in referrals.
- New Year Appeal - 15 volunteers supported the fundraising team in sending 1,200 New Year cards and hand delivering them into the community in August/September 2022 to save on postal costs. Six volunteers sold New Year cards (created by the MAZCC art class) to raise funds each weekday for three weeks prior to Rosh Hashanah.
- Volunteer Drivers - There are eight registered and fully trained volunteer drivers supporting the Community Engagement and Inclusion team and driving the two MAZCC mobility vehicles every day during the week. We continued to support our more vulnerable members of the community by delivering hot and frozen meals.

- Community Pay As You Feel (PAYF) Café and catering support - A new initiative at the MAZCC commenced in February 2023. Community members were invited in to the MAZCC for a kosher hot meal and company in the warmth. This café was volunteer run and supported by LJWB staff and a shomer. LJWB support workers were also present to provide advice and support around any issues people may have



Volunteers preparing for the Pay As You Feel Café

including applying for benefits, managing finances etc. Funding was provided to launch this initiative and we received food donations to sustain it. Any food not consumed was packaged for takeaway or frozen and made available to those visiting the cosy café/Warm Space. Provision of hot drinks and refreshments for MAZCC activities moved to in-house provision from January 2023 to reduce our costs and this is supported by our volunteers. Volunteers also assisted with our community pantry particularly through collecting donated items from Gourmet Foods.

- Supporting our major events - This included the Chanukah Party, Annual Review and Family Fun Afternoon. Our Chanukah party was a great success and could not have happened without the support from our volunteers. Over 90 partygoers came for the celebration and enjoyed the candle lighting, readings and singing from Rabbi Sufrin and of course refreshments. The Annual Review celebrated all successes of LJWB including volunteers' achievements and the event was well attended by volunteers. A new Family Fun afternoon was held at the MAZCC on late in December to bring cheer to those that might have been feeling lonely over the festive period. With over 60

partygoers much fun was had and once again this was made possible by the volunteer activity support team.

- Young Volunteers - Our young volunteers from Allerton High School and the Grammar School at Leeds support LJWB in varying roles. This includes student volunteers supporting the Special Educational Needs Sunday Social Group once a month at the MAZCC; assisting our Activities Coordinator each week with different activities; helping at the inclusive children's activity group on a Thursday afternoon; and giving time at the MAZCC on Wednesday afternoons supporting the Sing Yourself Happy activity and helping with Bingo and Quizzes. We once again hosted the CTeen volunteers (aged between 11-15 years old) who have undertaken various volunteer roles mainly based at the LJWB Charity Shop. All CTeen volunteer hours go towards the Impact Care Awards.

Our volunteers provided many other specific services, including Tech Buddy assistance to service users; shopping services in conjunction with Holocaust Survivors' Friendship Association; gardening support, working with residents at Montague Burton House; supporting various group outings throughout the year; working in the LJWB Charity Shop; and supporting LJWB with its governance.

We thanked our volunteers for their hard work and dedication at our annual Volunteer Celebration, where staff served afternoon tea to the 80 attending volunteers, alongside showcasing the work of volunteers over the past 70 years in a Jubilee-themed event.

We continued to hold regular Volunteer Committee meetings chaired by a Lead Volunteer to ensure effective communication, consultation and feedback with our volunteers, meeting quarterly at the MAZCC, and kept all our volunteers updated via our dedicated Volunteer Newsletter.



Volunteers providing music

Head Office

The Head Office has several dedicated functions including:

- CEO Office
- Governance
- Grants
- Finance
- HR

- Facilities Management
- Fundraising
- Registered Care and Quality Assurance

Led by the CEO, day-to-day operational delivery is overseen by the Senior Leadership Team, each having reporting responsibilities to either the Board or a committee of the Board.

As of March 2023, the Senior Leadership Team (SLT) comprised of:

Name	Role	Committee reporting line
Elizabeth Bradbury	Chief Executive Officer; Company Secretary; CQC Nominated Individual for Registered Care services. Line management of SLT, HQ, Fundraising, Community Support Services, Charity Shop, and all Registered Care managers	Board of Trustees, Care and Wellbeing Committee, plus attendance at all other committees
Ed Long	Head of Finance Line management of Finance team	Finance and Corporate Services Committee, Investment Committee
Szczepan Swiatkowski	Head of HR and Facilities Line management of HR and Facilities teams	Finance and Corporate Services Committee
Tracy Bickler	Head of Community Engagement and Inclusion (CE&I) Line management of CE&I teams	Community Engagement and Inclusion Committee

Remuneration for the Senior Leadership Team is determined by the Board of Trustees. Levels of remuneration are set by the Finance and Corporate Services Committee to ensure LJWB attracts good people into these critical roles with reference to market conditions and the specific skills required to undertake these roles and responsibilities.



Senior Leadership Team: Liz Bradbury, Ed Long, Tracy Bickler, Szczepan Swiatkowski

Fundraising

As a charity, LJWB could not survive without donations from generous individuals, organisations, and supporter groups. Fundraised income allows LJWB to provide a wide range of activities for all ages and abilities; as well as specialist support for those who need it in line with our charitable objectives.

During the period April 2022 - March 2023, we were able to return to running face to face fundraising events. We held our flagship dinner in May 2022 with Rory Bremner as our guest speaker. This event was very well attended, and the community enjoyed being together again after various lockdowns. We held our AM-AM Golf Day in June which celebrated its 30th year with fantastic sponsorship and raised our highest ever amount in support of our Children and Family Support Services. The London Marathon took place in October 2022, with eight LJWB runners participating and fundraising on our behalf.

One of our ongoing fundraising initiatives throughout the year was our simchas. This is an area which has seen growth during the year, where people celebrating (e.g. birthdays or anniversaries) have asked their friends and family to kindly make a donation to us in lieu of a gift.

Our largest and significant fundraiser in the year was our New Year Appeal, which began at the end of September on Yom Kippur.

Throughout the year we relied on valuable supporter groups to raise funds for LJWB through their own organised events. Additional money came in from a fabulous concert that was held in Leeds with three Rabbis entertaining the community; a masked singer show; and a dinner held at the home of one of our donors.

LJWB's Charity Shop continued to work hard to bring in much needed funds. The closure of many neighbouring shops on the parade negatively impacted our shop sales as footfall reduced and we continued to feel the impact of the cost of living with reduced sales and lower quality donations as many people chose to sell online rather than donate. However, our shop team worked hard to maximise all income through sales and online selling of specific items, and we remain grateful for all donations to help us raise much as we can.



LJWB Charity Shop

Fundraising remains very challenging as we rely heavily on our regular donors, and we are trying to bring on board new and younger donors from our community. We reviewed our fundraising strategy in January and are looking at modern initiatives to engage with a broader mix of people and attract people who have never thought about making a donation to LJWB before but whose family, friends and community have received support from us.

During 2022-23 we received £698.885* in fundraised and grant income, representing a marginal increase against fundraised income received in 2022-23 (not including legacy income).

We were remembered in the Wills of generous individuals, receiving £26,140 in legacies.

Trusts and foundations continue to be a key source of income, and we give thanks for the grants received from:

- A small grant from Leeds City Council which contributes to the work of all charitable activities.
- CST Security Grant (provided by central Government) for contribution to security guard costs.
- Leeds Community Foundation and Arts Council England Let's Create Jubilee Fund to develop a community mosaic and host a celebration for the Queen's Jubilee.
- Leeds Community Foundation's Stay Well This Winter 2022-23 grant and top-up grant to provide support for vulnerable people and children throughout the winter months.
- £2,000 from The Arnold Clark Community Fund 2022 towards our charitable activities.
- Voluntary Action Leeds Warm Spaces grant fund to support the use of the MAZCC as a warm space during the winter.
- Leeds Older People Forum Warm and Cosy grant to provide support packs and additional signposting for over 65s.
- Forum Central Household Support Fund towards our community pantry and food parcels.
- The Goodwin Trust
- The Guttentag Trust

*In addition to our fundraised and grant income, we were very grateful to receive a donation of £1.13m from the trustees of Donisthorpe Hall. Half of this donation has to be ring-fenced for six years, and the remaining funds will be used to further our work with older people in line with the restrictions of the donation. We aim to recruit a new full time Older Persons / Dementia support worker and also a Care Facilitator to assist and support families seeking the right care for their loved ones in our community.

Fundraising remains very challenging, and we are unsure about post-pandemic charitable giving and grants, particularly with the current economic uncertainty. However, we are in

no doubt that we have an extremely loyal and generous community who we are confident will continue to support our vital work as much as they possibly can.

Fundraising reporting regulations

LJWB are mindful of how we build relationships with existing and new donors. Donors can be assured we comply with the regulatory standards for fundraising. We are registered with the Fundraising Regulator and are committed to following the Code of Fundraising Practice whose standards are shared and discussed with the Fundraising Committee. Over the past year we have been particularly focused on reviewing our data protection and gift aid policies and procedures, and all fundraising staff have received GDPR training.

We have in-house fundraising expertise directly employed by LJWB and an active volunteer Fundraising Committee and Task and Finish groups. We run all our major appeals and events internally and do not use external third parties. We approach people on our major appeals who have supported us in the past and we adhere to their contact preferences as stated. We have supporter groups who participate in challenges for us, such as the London Marathon. They approach their own supporters for sponsorship, and we support them with social media activities.

Our fundraising team understand that some of our supporters are likely to be vulnerable adults. Whilst we welcome all financial gifts, our fundraising team is mindful that our supporters must not be placed under undue pressure to donate and that vulnerable adults may be particularly susceptible to requests for support. We are alert to any unusual giving patterns amongst supporters and we limit the number of approaches to individuals during major campaigns.

During the year we received no complaints regarding our fundraising practice or via the Fundraising Preference Service.

Partnerships

This year has seen ongoing working relationships with community and statutory organisations across the city. Significant partnership working was undertaken to support the community. We continued with our many years of partnership with the Holocaust Survivors' Friendship Association funding, supporting and hosting a part-time employee. Additional work on partnerships included Leeds Jewish Housing Association, Leeds Jewish Representative Council, Jewish Leadership Council, Brodetsky Primary School, and Gourmet Foods who placed a collection bin at the shop for donations to our Community Pantry. We supported children with special educational needs to access

activities at The Zone and participated in community meetings to support the integration of children into all communal settings.

Our partners have included:

- Brodetsky Primary School
- Forum Central
- Gourmet Foods
- Holocaust Survivors' Friendship Association
- Leeds City Council
- Leeds Community Foundation
- Leeds Jewish Housing Association
- Leeds Jewish Representative Council
- Leeds Older People's Forum
- The Jewish Leadership Council
- The Zone
- Voluntary Action Leeds
- West Yorkshire Children with Additional Needs Network
- Young Lives Leeds

We also continued our relationships with the Care Quality Commission (CQC), Community Security Trust (CST), Leeds Kashrut Authority, Rob and Andrea McQue and providers of social care charities across Leeds. We also supported and promoted Maccabi GB Yellow Candle Project and hosted the Alwoodley Community Forum.

PR and marketing

LJWB's website is at www.ljwb.co.uk and we are active on various social media networks, including Facebook, X (formerly known as Twitter), Instagram, YouTube and LinkedIn. We continued to engage with the community via newsletters, including three funded newsletter inserts sponsored by Skopes in JLife.

We are reviewing how we communicate via our website and social media platforms and aim to launch a new website and social media strategy in the coming year to modernise our messaging, reach more recipients and provide real time information about our activities and service objectives.

Compliments and complaints

Complaints, compliments, and customer feedback are taken extremely seriously by LJWB. The Senior Leadership Team and Registered Care teams regularly review data, outcomes and learning from customer feedback. This is shared with the Board of Trustees and

relevant LJWB Committees, and communicated as appropriate to Leeds City Council, staff and volunteers.

From 01 April 2022 to 31 March 2023 LJWB received seven complaints. The number of formal complaints across the organisation continue to be minimal and have been processed in line with LJWB and Leeds City Council policies and procedures. There is one ongoing complaint.

Over the period we received 74 compliments. Compliments were received directly from people using LJWB services, relatives, carers, and professionals from other organisations, with a significant proportion expressing thanks and praise for the service and support provided by staff.

Based on feedback received, changes have been made to improve communication and reporting with clients, families, and staff.

Safeguarding

During the financial year, the organisation has initiated 19 safeguarding referrals. This is consistent with last year's data, which we continue to attribute to increased face to face contact with people, especially in their home environments. Most of our referrals were made by primarily by our Community Support and Moorcare Teams who undertake the majority of our outreach work actively in the community. Two referrals were made by our Assessment and Review Team at the initial assessment stage, and one referral was initiated following observations made by volunteers in the MAZCC. We attribute this to increased awareness by staff and volunteers of the different forms of abuse and confidence in addressing this following training. Our commitment to highlighting the message that everyone has a responsibility to keep people safe and free from harm and abuse will continue.

- All 19 Safeguarding Referrals were made to Leeds Safeguarding Adults Board.
- Five of these Referrals also involved forwarding information to the police.
- None of the Safeguarding referrals we made necessitated reporting to the Care Quality Commission
- There were no Children's Safeguarding Referrals made; one Child Safeguarding concern was raised.
- We appointed and trained a new Children's Designated Safeguarding Lead to reflect that children and families is a growing area of our work.

The primary reasons for referral to Safeguarding Adults were diverse, reflecting the increasing complexities of the work we are undertaking within the community. One

observation we have made over the reporting period has been a marked increase in the number of referrals that have included the categories of self- neglect and financial abuse. 42% of the referrals made featured self- neglect as a reason for concern and 47% included financial abuse.

Governance

Governance structure

Leeds Jewish Welfare Board is a company limited by guarantee (number 02923217), governed by its Articles of Association adopted on the 12 October 2015 and revised on 05 December 2022. It is a registered charity with the Charity Commission (number 1041257).

LJWB does not have a share capital and the guaranteed liability of each member (trustee) is limited to £1. No member of the Board has an interest in shares required to be registered and reported under the Companies Act 2006.

LJWB is overseen by a Board of Trustees, which consists of between six and nine trustees led by the Chair, who all provide governance to the organisation. The trustees formally meet as a Board at least six times a year to discuss, challenge and review the activities of LJWB in line with the roles and responsibilities as defined by the Charity Commission. During 2022-23, there were six Board of Trustees meetings and in February, a strategy ‘away day’ was also held. The AGM was held on 14 November 2022 with an additional General Meeting held 05 December 2022. Post year-end to the point of signing the accounts, there have been five Board meetings, an AGM held on 13 November 2023 and an additional Special General Meeting held on 12 December 2023 to receive the accounts.

The Board delegates responsibility to sub-committees each led by a LJWB Trustee. The sub-committees include members of the community, and the CEO, Governance Officer, and Senior Leadership Team members responsible for service delivery are in attendance.

These sub-committees are:

- Care and Wellbeing
- Community Engagement and Inclusion
- Finance and Corporate Services
- Fundraising
- Investment

Some of the sub-committees also have sub-groups or ‘task and finish’ groups which look at specific projects or services. During the year, new User Engagement, Audit, and Fundraising sub-groups were set up.

The trustees act on a voluntary basis and receive no remuneration for the performance of their duties.

The Chief Executive Officer (CEO) is employed by the Board and reports directly to the Chair of the Board of Trustees. The CEO is responsible for the day-to-day operations of the organisation and is supported by a Senior Leadership Team who report directly to this position. To facilitate effective operations, the Chief Executive has delegated authority, within terms of delegation approved by the Board, for all operational matters including finance and fundraising, employment, social and registered care services.

During the year, the Board reported no Serious Incidents to the Charity Commission.

Trustee appointment, induction, and training

Succession planning has been a key focus for the LJWB Board and during the year, a planned recruitment exercise to appoint new trustees was in place, overseen by a Board Working Group. Trustees are recruited in line with charity best practice and based on experience, skills, and knowledge needed by the Board. Potential trustees should already be familiar with the work of LJWB as there is an expectation that they will have served on a sub-committee of the Board for at least one year before being eligible to apply to be a trustee. Once appointed, trustees are expected to chair or attend at least one sub-committee.

New and potential trustees are provided with training and key documentation such as our Articles of Association and Charity Commission guidance to allow them to understand the role and responsibilities of the Board. An induction process is in place and additional relevant training is available for all trustees, including spending time with the professional staff to provide a comprehensive overview of LJWB's work and support from the Governance Officer and experienced Trustees. Ongoing training and development opportunities are available for all our Trustees including external training. Trustees are expected to visit our services and take part in communal activities and events. Trustees must also agree to adhere to our Code of Conduct, Declaration of Interests requirements, confidentiality requirements, and undertake DBS checks, as well as be familiar with key policies and procedures such as safeguarding and data protection.

According to our Articles of Association, LJWB Trustees hold office for three years from the date of their appointment at the end of which they shall be eligible for re-appointment for one or more further terms of three years each but having served their maximum term of

office of nine consecutive years shall not be eligible for re-appointment until one year after their retirement as a LJWB Trustee.

During 2022-23, two trustees resigned, and no new trustees were appointed. Post year-end, four trustees resigned, and six new trustees were appointed in line with succession plans.

The Charity Governance Code

The Board held a strategy day in February 2022 to review LJWB's strategic aims and objectives.

Trustees reflected on the performance of the Board against The Charity Governance Code, assessing organisational purpose; leadership; integrity; decision making, risk and control; board effectiveness; equality, diversity, and inclusion; and openness and accountability. The Board noted that there had been progression in many areas, such as directing a new User Engagement Sub-Group to seek additional and more informed stakeholder engagement, and a Board Working Group to work towards improved trustee succession planning.

Related parties

LJWB has a close working relationship with Leeds Jewish Housing Association (LJHA) which is a separate entity with its own Board of Trustees. LJWB occupies residential homes owned by LJHA and LJWB has made investment loans to LJHA as disclosed in notes 17 and 30 to the financial statements.

Insurance for Trustees and Officers

Insurance for Trustees and Officers against liabilities in relation to the company, as permitted by the Companies Act 2006, is maintained under a policy held by Leeds Jewish Welfare Board.

Risk management

LJWB has developed an approach to good governance that includes the development of a strategic risk register and a risk management strategy which reviews the risk that the charity faces and has established a system and procedures to mitigate those risks. An overall organisational risk management plan is presented to and reviewed regularly by the Board of Trustees and Subcommittees. Operational risk assessments are carried out regularly and recorded in relation to individual service users and clients, events and activities, staff, visitors, and commercial activities. These are monitored and overseen by

members of the Senior Leadership Team and the respective committee to which they report.

Registered Care services have their own risk register and, where appropriate, risk logs for service users / clients. These services have their own separate Business Continuity Plans, with the remaining services under the LJWB Business Continuity Plan.

The Board reviews the risk log and mitigating actions regularly. Financial risks highlighted in last year's report remain, with higher risks to our finances and operations due to the economic crisis. Emerging risks are now noted, with a focus on mitigating actions to address the increasing cyber security risks.

At the end of the 2022-23 reporting period, the Trustees believe the following to be the key financial, operational, governance, legal, and external risks facing the organisation:

Risk	Brief overview of mitigating action
Financial risks: economic pressures affecting finances; not meeting forecasted income impacting on services.	<p>Realistic and prudent budgeting and tight cash flow management.</p> <p>In-house fundraising department with approved fundraising strategy.</p> <p>Close oversight of investment portfolio by Investment Committee and external investment managers.</p> <p>Insurable risks identified.</p>
Operational risks: economic pressures affecting services and leading to increasing demand for services; training, recruiting, retaining suitable calibre of people to deliver services.	<p>Increased understanding of the needs of the community through consultation and review and ongoing review of service provision.</p> <p>Clear assessment and review process with referrals and signposting to other internal and external services.</p> <p>In-house dedicated staff recruitment and training function, and volunteer management.</p>
Governance risks: loss of key personnel; lack of relevant skills or understanding of the Board responsibilities; lack of strategic vision.	<p>Succession planning and induction and training programme in place for the Board and other key management personnel overseen by working group.</p> <p>Annual Board away-day to review longer term vision and strategy in line with Articles of Association.</p>
Legal risks: compliance with legislation, regulation, and best practice in all service areas.	<p>HR and Facilities departments oversee employment law and H&S legislation.</p> <p>Registered Care Quality Assurance Lead, Safeguarding Leads and Data Protection Lead all in post and regular and up-to-date training provided.</p>

	Clear organisational policies and procedures in place with document controls for regular reviews and sharing.
External risks: security risk including physical risk to our Community Centre and cyber security; reputational risk and public perception; changing demographics in Leeds and Yorkshire.	Partnership working with Community Security Trust (CST) and other external security advisors. Business continuity plans in place. Cyber Essentials Certification in progress. Communication and PR strategy and protocols in place. Complaints procedure in place. Review of census data to support understanding of our demographics.

Public benefit

In shaping our objectives for the year and planning our activities, the Board has considered the Charity Commission's guidance on public benefit, including the guidance "*Public benefit: running a charity (PB2)*". The charity relies on grants, donations and operating surpluses, the income from fees and charges to cover its costs. Affordability and access to our services is important to us and one which we constantly review, as are the costs associated with delivering our services.

Strategies employed to achieve the Charity's objectives have been to:

- Undertake regular service reviews to understand service take up and unmet community need.
- Develop and provide a wide range of services and wellbeing activities to reduce social isolation amongst our community.
- Ensure that we as a centre remain accessible by changing opening times and offering transport to take part in activities outside the home.
- Offer a wide range of activities and points of engagement for all ages and abilities.
- Provide flexible levels of support and assistance to help people to remain as independent as possible recognising the additional needs of some members of our community including those with a mental health problem, learning disability or difficulty, physical disability, and sensory loss.
- Developing and delivering an enhanced model of employment, training, and volunteer options to ensure that we have the right people to deliver our services in a cost-effective and sustainable way.

FINANCIAL SUMMARY

Overview

Incoming resources were £4,573,826 which includes the restricted donation of over £1.1m from Donisthorpe Hall. Expenditure decreased by c £175,000 over the same period to £3,963,571. A loss on investments of £314,925 resulted in a net movement of funds of £295,330.

Net assets total £7,670,042 at the end of the year compared to £7,374,712 in 2022.

Investment Policy and performance

It was another volatile year for the markets, and at year end the LJWB portfolio had suffered a loss of 6.4%; however, this valuation coincided with a dip in markets and some recovery has since been seen.

LJWB routinely invests surplus funds and legacies via our investment advisor (Rathbones). We are reliant on a good dividend yield to finance our charitable work. We have instructed Rathbones to operate in line with our investment policy and to achieve a return in reasonable excess of inflation over the long term, although this will not be possible every year due to market fluctuations. Investments have been selected prudently within the constraints of a medium risk portfolio. This portfolio is appropriately diversified across different asset classes.

ESG (Environmental, Social, and Governance)

LJWB have broadly defined its investment brief to Rathbones with respect to ESG. In accordance with Charity Commission guidelines and with the aim to be a socially responsible investor, LJWB continues to strive to invest in companies where the activities of the company are consistent with the values and objectives of LJWB.

An MSCI ESG rating is designed to measure a company's resilience to financially material environmental, societal and governance risks. During 2023, the LJWB investment portfolio obtained an MSCI ESG rating of AAA.

Reserves and designated funds

Reserves

In line with Charity Commission guidance, the Trustees consider readily realisable (free) reserves to be the amount of reserves that are easily converted into cash should the need arise. This therefore excludes restricted funds, designated funds, and any part of unrestricted funds not readily available for spending.

Trustees are responsible for determining the correct level of free reserves required by LJWB based on a consideration of the needs of the business, the risk of potentially volatile donation and legacy income, and declines in contractual or grant income from statutory bodies.

Reserves policy and position

The reserves policy was reviewed in 2022 using a risk-based approach to the resilience of key income streams and the commitment levels of charitable activity expenditure. The reserves policy of LJWB states that we should aim to hold 12 months of reserves which historically has been based on charitable activities expenditure. As of 31 March 2023, this is approximately £3.7 million which is based on an average of the previous 2 years' charitable activity expenditure.

The total reserves of LJWB as at 31 March 2023 were £7.67 million (2022: £7.4 million) comprising of unrestricted reserves of £4.2 million (2022: £5 million) and restricted reserves of £3.4 million (2022: £2.3 million). Of the unrestricted reserves, £591,000 relates to fixed assets, £256,000 relates to a designated fund to support the continuing investment programme in our adult learning disability. Therefore, free reserves as at 31 March 2022 stood at £3.35 million (£3.8 million in 2021/22) which is just above the target level.

The Trustees continue to monitor the level of free reserves at regular intervals via the Finance & Corporate Services Committee. The current uncertain economic climate and inflationary challenges have been reviewed and Trustees deem it prudent to ensure sufficient funds are available to support service delivery.

Subsidiaries

LJWB has no subsidiaries.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' report including the Strategic 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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.

Disclosure of information to auditor

Each of the Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

Approved by order of the members of the Board of Trustees and signed on its behalf by:



Helen Lewis, Chair of the Board
12 December 2023

INDEPENDENT AUDITOR'S REPORT

LEEDS JEWISH WELFARE BOARD

(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LEEDS JEWISH WELFARE BOARD

We have audited the financial statements of Leeds Jewish Welfare Board (the 'charitable company') for the year ended 31 March 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 March 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' 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.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LEEDS JEWISH WELFARE BOARD (CONTINUED)

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' report (incorporating the strategic report and the directors' report) 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 has 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 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, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, 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 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.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LEEDS JEWISH WELFARE BOARD (CONTINUED)

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 engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experiences of the charity's sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 2 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF LEEDS JEWISH WELFARE BOARD (CONTINUED)

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.

BHP LLP
BHP LLP (Dec 21, 2023 14:28 GMT)

Laura Masheder (Senior statutory auditor)

for and on behalf of

BHP LLP
Chartered Accountants
Statutory Auditor
1st Floor
Mayesbrook House
Leeds
LS16 6QY

Date: Dec 21, 2023

FINANCIAL STATEMENTS

LEEDS JEWISH WELFARE BOARD

(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Grants, donations and legacies	4	611,034	1,248,462	1,859,496	701,212
Charitable activities	5	2,611,215	10,290	2,621,505	2,722,434
Investments	6	87,108	5,600	92,708	86,348
Other income	7	117	-	117	569,844
Total income		3,309,474	1,264,352	4,573,826	4,079,838
Expenditure on:					
Raising funds	8	182,277	-	182,277	133,844
Charitable activities	10	3,609,993	171,301	3,781,294	3,686,474
Other expenditure	9	-	-	-	318,188
Total expenditure		3,792,270	171,301	3,963,571	4,138,506
Net (expenditure)/income before net (losses)/gains on investments		(482,796)	1,093,051	610,255	(58,668)
Net gain/(loss) on investments	17	(341,707)	26,782	(314,925)	202,095
Net movement in funds		(824,503)	1,119,833	295,330	143,427
Reconciliation of funds:					
Total funds brought forward		5,077,782	2,296,930	7,374,712	7,231,285
Net movement in funds		(824,503)	1,119,833	295,330	143,427
Total funds carried forward	21,22	4,253,279	3,416,763	7,670,042	7,374,712

The Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

The notes on pages 48 to 74 form part of these financial statements.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)
REGISTERED NUMBER: 02923217

BALANCE SHEET
AS AT 31 MARCH 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	15	20,386	26,394
Tangible assets	16	570,398	274,398
Investments	17	5,956,949	6,354,082
		<u>6,547,733</u>	<u>6,654,874</u>
Current assets			
Debtors	18	387,200	343,199
Cash at bank and in hand		1,402,714	1,219,977
		<u>1,789,914</u>	<u>1,563,176</u>
Creditors: amounts falling due within one year	19	(417,367)	(443,605)
Net current assets		<u>1,372,547</u>	<u>1,119,571</u>
Total assets less current liabilities		<u>7,920,280</u>	<u>7,774,445</u>
Creditors: amounts falling due after more than one year	20	(250,238)	(399,733)
Total net assets		<u><u>7,670,042</u></u>	<u><u>7,374,712</u></u>
Charity funds			
Restricted funds	21	3,416,763	2,296,930
Unrestricted funds			
Designated funds	21	256,023	536,156
General funds	21	3,997,256	4,541,626
Total unrestricted funds	21	<u>4,253,279</u>	<u>5,077,782</u>
Total funds		<u><u>7,670,042</u></u>	<u><u>7,374,712</u></u>

LEEDS JEWISH WELFARE BOARD

(A company limited by guarantee)
REGISTERED NUMBER: 02923217

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2023

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....
H R A Lewis
Chair
Date:

The notes on pages 48 to 74 form part of these financial statements.

LEEDS JEWISH WELFARE BOARD

(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash provided by operating activities	24	523,851	277,209
Cash flows from investing activities			
Dividends, interests and rents from investments		92,708	86,348
Purchase of tangible fixed assets	16	(378,284)	(105,321)
Proceeds from sale of investments	17	1,897,770	1,147,765
Purchase of investments	17	(1,816,955)	(1,014,176)
Net cash (used in)/provided by investing activities		(204,761)	114,616
Cash flows from financing activities			
Repayment of HP borrowing		-	(7,294)
Repayment of loans		(121,413)	(19,415)
Loan interest paid		(16,333)	(31,631)
Net cash used in financing activities		(137,746)	(58,340)
Change in cash and cash equivalents in the year		181,344	333,485
Cash and cash equivalents at the beginning of the year		1,343,078	1,009,593
Cash and cash equivalents at the end of the year	25	1,524,422	1,343,078

The notes on pages 48 to 74 form part of these financial statements

NOTES TO FINANCIAL STATEMENTS

LEEDS JEWISH WELFARE BOARD

(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. General information

The principal activity of the charity during the year was that of the provision of a range of social care services and activities. More information is included in the Trustees' report.

The charity is a company limited by guarantee which is incorporated and registered in England (no. 02923217) and a registered charity (no.1041257). The address of the registered office is:

Marjorie and Arnold Ziff Community Centre
311 Stonegate Road
Leeds
LS17 6AZ

The company is limited by subscriber's guarantee and does not have a share capital. In the event of a winding up the liability of each of the subscribers is limited to £1.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) (issued October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Leeds Jewish Welfare Board meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in pound Sterling, which is the functional currency of the charity, and are rounded to the nearest £.

2.2 Going concern

The accounts have been prepared on the basis that the charity can continue to operate as a going concern. The Trustees have approved the 2023-24 financial budget and reviewed forecasts up until December 2024 incorporating known challenges, including social and registered care reducing income from Local Authority funding, the pressures of inflation on expenditure budgets for LJWB and the impact this will have on our generous donors within the community. After making enquiries the Trustees have a confident expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. The Charity therefore continues to adopt the going concern basis of preparation for the accounts.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.3 *Income*

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.4 *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, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 *Interest receivable*

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.6 Intangible assets and amortisation

Intangible assets costing £600 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

Computer software	- 10 % - 50% straight line
-------------------	----------------------------

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £600 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Short-term leasehold property improvements	- 5% - 25% straight line
Motor vehicles	- 20% straight line
Fixtures and fittings	- 10% - 33% straight line
Office equipment	- 10% - 33% straight line
Computer equipment	- 10% - 50% straight line

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

Investments held as fixed assets are shown at cost less provision for impairment.

Concessionary loans are those made or received by a charity to further its purposes and any interest charged is below the prevailing market rates. The loans are initially recognised and measured at the amount received or paid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for any impairment.

2.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.12 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 their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. Accounting policies (continued)

2.13 Pensions

The charity contributes to three pension schemes, two defined contribution pension schemes and an unfunded final salary scheme. The assets of the schemes are held separately from those of the group in independently administered funds.

The pension cost charge represents contributions payable by the group to the fund in respect of salaries earned in the accounting period.

The final salary scheme is operated by the National Health Service Superannuation Scheme, is only available to staff who have previously contributed to the scheme. As this is an unfunded government scheme the administration of the scheme is dealt with by the National Health Service Pension agencies. Contributions to this scheme are paid in respect of current service, and there is no liability to the charity in respect of past service. Consequently, the pension cost charge represents contributions payable to scheme in respect of salaries earned in the accounting period.

2.14 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgment:

Allocation of support costs:

It is a requirement to allocate support costs on an activity basis. The allocation of support costs is a key estimate due to the allocation of support costs to restricted funds. This allocation is regularly reviewed to ensure allocation is in line with the funding agreements.

Recoverability of concessionary loans:

If there is objective evidence of impairment, then an immediate impairment loss must be recognised in the statement of financial activities. The impairment is measured on the same basis as other investments or financial assets. The recoverability of concessionary loans is regularly reviewed to ensure the carrying value of the loan is equal to the amount which is expected to be recovered. At the 31 March 2023, the loan was deemed to be fully recoverable.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. Income from grants, donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<i>Donations</i>				
Donisthorpe Hall donation	-	1,134,471	1,134,471	-
Other donations	578,015	96,303	674,318	684,382
<i>Total donations</i>	578,015	1,230,774	1,808,789	684,382
Legacies	26,140	-	26,140	15,830
Grants	6,879	17,688	24,567	1,000
	33,019	17,688	50,707	16,830
<i>Total 2023</i>	611,034	1,248,462	1,859,496	701,212
Total 2022	651,390	49,822	701,212	

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Community Support Services	107,882	7,193	115,075	150,132
Community Engagement and Inclusion	39,516	3,097	42,613	52,654
MAZCC	98,151	-	98,151	89,717
Moorcare	712,437	-	712,437	774,554
Learning Disabilities	1,653,229	-	1,653,229	1,655,377
Total 2023	2,611,215	10,290	2,621,505	2,722,434
Total 2022	2,605,370	117,064	2,722,434	

6. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from UK listed investments	77,998	5,600	83,598	77,350
Bank interest receivable	1,110	-	1,110	998
Other interest receivable	8,000	-	8,000	8,000
Total 2023	87,108	5,600	92,708	86,348
Total 2022	75,373	10,975	86,348	

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. Other income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Management fees	117	117	69,844
Lease surrender	-	-	500,000
Total 2023	117	117	569,844
Total 2022	569,844	569,844	

8. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Costs of raising voluntary income	96,160	96,160	69,757
Staff costs	83,216	83,216	61,696
Depreciation	2,901	2,901	2,391
Total 2023	182,277	182,277	133,844
Total 2022	133,844	133,844	

LEEDS JEWISH WELFARE BOARD
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

9. Other expenditure

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Woodlands costs	-	-	318,188
Total 2022	318,188	318,188	

2021-22 saw investment in the LD residential property 'Woodlands' which was part of the Donisthorpe estate for the purposes of providing existing provision at the Cranmer site. Following the sale of the whole site by its owners, LJWB has been compensated for the loss of the lease and its investment on the property and these funds have been designated for re-investment within Cranmer properties.

10. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £	Total funds 2022 £
Community Support Services	296,872	74,706	371,578	344,037
Community Engagement & Inclusion	384,118	72,586	456,704	441,165
MAZCC	321,724	28,919	350,643	323,171
Moorcare	656,636	186,333	842,969	945,072
Learning Disabilities	1,375,275	247,158	1,622,433	1,502,803
Holocaust Survivors Group	3,860	-	3,860	2,980
Catering	26,108	10,025	36,133	39,423
Overheads	-	96,974	96,974	87,823
Total 2023	3,064,593	716,701	3,781,294	3,686,474
Total 2022	2,959,548	726,926	3,686,474	

LEEDS JEWISH WELFARE BOARD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	Total funds 2022 £
Staff costs	453,696	436,995
Depreciation	32,898	21,010
Telephone	21,861	23,268
Sundry expenses	14,480	14,860
IT support	52,767	61,262
Legal and professional	30,647	27,908
Share dealing costs	34,364	25,516
Printing, stationary and postage	10,936	11,963
Training and recruitment	33,844	20,881
Insurance	5,385	12,459
Bad debts	333	3,570
Bank charges and interest	25,825	15,961
Finance costs	(21,413)	31,631
Loss/(Profit) on disposal of fixed assets	-	2,599
Governance costs	21,078	17,043
Total 2023	716,701	726,926

Support costs are allocated to the costs of the various charitable activities using a percentage basis of full time equivalent hours worked.

11. Net income/(expenditure)

	2023 £	2022 £
Depreciation of tangible fixed assets	82,284	83,523
Operating lease payments	20,049	24,943
	102,333	108,466

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. Auditor's remuneration

	2023 £	2022 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	12,435	11,500
Fees payable to the charity's auditor in respect of:		
All non-audit services not included above	5,140	2,400
	<u>17,575</u>	<u>13,900</u>

13. Staff costs

	2023 £	2022 £
Wages and salaries	2,457,010	2,344,171
Social security costs	223,869	196,191
Contribution to pension schemes	62,131	59,684
	<u>2,743,010</u>	<u>2,600,046</u>

During the year redundancy and termination payments totalling £5,883 (2022: £5,745) were made to employees. No payments were outstanding at the balance sheet date (2022: £NIL).

The average number of persons employed by the charity during the year was as follows:

	2023 No.	2022 No.
Total staff	<u>128</u>	<u>121</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

13. Staff costs (continued)

The average headcount expressed as full-time equivalents was:

	2023 No.	2022 No.
Community support services	10	9
Community engagement and inclusion	10	10
MAZCC	4	4
Moorcare	26	22
Learning Disabilities	34	25
Fundraising	2	2
Administrative staff	13	10
	<hr/>	<hr/>
	99	82
	<hr/>	<hr/>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2023 No.	2022 No.
In the band £70,001 - £80,000	-	1
In the band £90,001 - £100,000	1	1

14. Trustee and key management personnel remuneration and expense

The trustees neither received nor waived any remuneration during the year (2022: £NIL).

The key management personnel of the charity comprise the Senior Leadership Team. The Senior Leadership are defined as the Chief Executive, The Head of Community Engagement and Inclusion, the Head of HR and Facilities, the Head of Finance and the Head of Registered Care. The total employee benefits of the key management personnel were £414,131 (2022: £347,451).

The trustees did not have any expenses reimbursed or receive any benefits during the year or prior year.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

15. Intangible assets

	Software £
<i>Cost</i>	
At 1 April 2022	78,803
At 31 March 2023	<u>78,803</u>
<i>Amortisation</i>	
At 1 April 2022	52,409
Charge for the year	6,008
At 31 March 2023	<u>58,417</u>
<i>Net book value</i>	
At 31 March 2023	<u><u>20,386</u></u>
At 31 March 2022	<u><u>26,394</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

16. Tangible fixed assets

	Short-term leasehold property improvements £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Computer equipment £	Total £
Cost						
At 1 April 2022	228,502	76,878	210,149	115,221	58,512	689,262
Additions	326,952	4,995	34,072	-	12,265	378,284
At 31 March 2023	555,454	81,873	244,221	115,221	70,777	1,067,546
Depreciation						
At 1 April 2022	112,046	50,260	135,997	88,112	28,449	414,864
Charge for the year	28,857	10,502	18,991	10,298	13,636	82,284
At 31 March 2023	140,903	60,762	154,988	98,410	42,085	497,148
Net book value						
At 31 March 2023	414,551	21,111	89,233	16,811	28,692	570,398
At 31 March 2022	116,456	26,618	74,152	27,109	30,063	274,398

17. Fixed asset investments

	Traded investments £	Concessionary loans £	Total £
Cost or valuation			
At 1 April 2022	4,104,573	2,249,509	6,354,082
Additions	1,816,955	-	1,816,955
Disposals	(1,897,770)	-	(1,897,770)
Revaluations	(314,925)	-	(314,925)
Movement in cash	(1,393)	-	(1,393)
At 31 March 2023	3,707,440	2,249,509	5,956,949

LEEDS JEWISH WELFARE BOARD

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. Fixed asset investments (continued)

Investments at fair value comprise:

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<i>Listed investments</i>				
Non-UK Quoted fixed interest securities	469,533	53,731	523,264	624,274
UK Quoted shares	1,155,865	132,931	1,288,796	1,537,204
Non-UK Quoted shares	1,321,603	179,089	1,500,692	1,492,892
	2,947,001	365,751	3,312,752	3,654,370
<i>Other investments</i>				
UK Fixed Interest	235,503	37,477	272,980	327,102
UK cash held as part of portfolio	108,107	13,601	121,708	123,101
	343,610	51,078	394,688	450,203
<i>Concessionary Loans</i>				
LJHA Development loans	466,605	1,782,904	2,249,509	2,249,509
	3,757,216	2,199,733	5,956,949	6,354,082
Total 2022	4,077,088	2,276,994	6,354,082	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. Fixed assets investments (continued)

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investments fund unit trusts and open-ended investment companies are at the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value).

The significance of financial instruments to the ongoing financial sustainability if the charity is considered in the financial review and investment policy and performance sections of Trustees' Annual Report.

The investment managers hold separate funds relating to sensory loss and learning disabilities. These funds are restricted funds.

The concessionary loan to Leeds Jewish Housing Association ("LJHA") has been assigned to the charitable company, is secured by a first charge on the property and bears interest at commercial rates. It is repayable on 14 months' written notice by the company. The company has discretion to postpone any capital payment and waive all or part of any interest payment. Under this discretion, the company has postponed all capital payments and waived all interest payments in excess of the amounts appearing.

Investment management costs incurred during the year totalled £27,564 (2022: £30,517).

18. Debtors

	2023 £	2022 £
Trade debtors	250,396	213,246
Other debtors	27,837	4,591
Prepayments and accrued income	108,967	125,362
	<u>387,200</u>	<u>343,199</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

19. Creditors: Amounts falling due within one year

	2023 £	2022 £
Bank loans	100,000	71,918
Trade creditors	108,338	81,679
Other taxation and social security	47,997	51,053
Other creditors	4,340	14,487
Accruals	79,563	107,450
Deferred income	77,129	117,018
	<u>417,367</u>	<u>443,605</u>

Bank loans are secured as disclosed in note 20 to the financial statements.

	2023 £	2022 £
Deferred income at 1 April 2022	117,018	7,331
Resources deferred during the year	(117,018)	(7,331)
Amounts released from previous periods	77,129	117,018
<i>Balance as at 31 March 2023</i>	<u>77,129</u>	<u>117,018</u>

LEEDS JEWISH WELFARE BOARD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

20. Creditors: Amounts falling due after more than one year

	2023 £	2022 £
Bank loans	250,238	399,733

Included within the above are amounts falling due as follows:

	2023 £	2022 £
<i>Between one and two years</i>		
Bank loans	100,000	71,918
<i>Between two and five years</i>		
Bank loans	150,238	270,547
<i>Over five years</i>		
Bank loans	-	57,268

The nominal interest rate of the loan is 3.16% above the Bank of England base rate. The loan is secured by a fixed and floating charge over all the property and undertakings of the charity. The loan is repayable by installments with the final payment due in October 2027.

LEEDS JEWISH WELFARE BOARD
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Upgrades/new provisions	536,156	-	-	(280,133)	-	256,023
<i>General funds</i>						
General Funds	4,541,626	3,309,474	(3,792,270)	280,133	(341,707)	3,997,256
<i>Total Unrestricted funds</i>	<u>5,077,782</u>	<u>3,309,474</u>	<u>(3,792,270)</u>	<u>-</u>	<u>(341,707)</u>	<u>4,253,279</u>
<i>Restricted funds</i>						
Learning Disabilities	230,800	6,371	(2,438)	-	26,782	261,515
Community Engagement and Inclusion	1,913,750	82,840	(48,226)	-	-	1,948,364
Community Support Services	149,921	40,670	(120,114)	-	-	70,477
Head Office	2,459	-	(523)	-	-	1,936
Donisthorpe Hall - old people	-	1,134,471	-	-	-	1,134,471
	<u>2,296,930</u>	<u>1,264,352</u>	<u>(171,301)</u>	<u>-</u>	<u>26,782</u>	<u>3,416,763</u>
<i>Total of funds</i>	<u><u>7,374,712</u></u>	<u><u>4,573,826</u></u>	<u><u>(3,963,571)</u></u>	<u><u>-</u></u>	<u><u>(314,925)</u></u>	<u><u>7,670,042</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
<i>Unrestricted funds</i>						
<i>Designated funds</i>						
Upgrades/new provisions	274,352	579,992	(318,188)	-	-	536,156
<i>General funds</i>						
General Funds	4,616,119	3,321,055	(3,583,588)	(2,692)	190,732	4,541,626
Total Unrestricted funds	4,890,471	3,901,047	(3,901,776)	(2,692)	190,732	5,077,782
<i>Restricted funds</i>						
Learning Disabilities	223,697	9,619	(7,180)	-	4,664	230,800
Community Engagement and Inclusion	1,909,880	35,110	(31,240)	-	-	1,913,750
Community Support Services	204,778	134,062	(198,310)	2,692	6,699	149,921
Head Office	2,459	-	-	-	-	2,459
Donisthorpe Hall - old people	-	-	-	-	-	-
	2,340,814	178,791	(236,730)	2,692	11,363	2,296,930
Total of funds	7,231,285	4,079,838	(4,138,506)	-	202,095	7,374,712

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

21. Statement of funds (continued)
Designated funds

Designated funds are held to support the improvements required to the Cranmer site to ensure longevity of access and environment for residents. £280,133 was invested in 2022-23 on upgrading Lily Thompson and Lynda Cohen homes, (Cranmer Scheme). These funds resulted from compensatory loss of lease and investment in Woodlands following the sale of the Donisthorpe site. The remaining funds are designated for phase two improvements at Cranmer.

Transfers in the year represent capitalised improvements funded from the designated funds.

Restricted funds
Learning Disabilities Project

Our residential care homes for adults with learning disabilities are the only Jewish residential homes for people with learning disabilities in Leeds. Registered and inspected by Leeds City Council and the Care Quality Commission each Kosher home is maintained to a very high standard.

Community Support Services and Community Engagement & Inclusion

The Community Engagement and Community Support Services work co productively to enhance the wellbeing of the community. The services cross refer to ensure a holistic, person centred and joined up approach to meet the ever-changing needs of the community, with the central aim of promoting choice, greater control, independence and reducing social isolation. This is delivered through activity programmes, social groups and one to one support for people with various needs.

Head office

Head Office is about supporting the continuing strategic planning and development of our community services in providing registered care, community support, help advice activities and guidance for people of all ages.

Donisthorpe Hall - old people

The fund represents amounts donated in order to provide care for needy, infirm and/or elderly people in an orthodox Jewish environment.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

22. Summary of funds

Summary of funds - current year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	536,156	-	-	(280,133)	-	256,023
General funds	4,541,626	3,309,474	(3,792,270)	280,133	(341,707)	3,997,256
Restricted funds	2,296,930	1,264,352	(171,301)	-	26,782	3,416,763
	<u>7,374,712</u>	<u>4,573,826</u>	<u>(3,963,571)</u>	<u>-</u>	<u>(314,925)</u>	<u>7,670,042</u>

Summary of funds - prior year

	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2022 £
Designated funds	274,352	579,992	(318,188)	-	-	536,156
General funds	4,616,119	3,321,055	(3,583,588)	(2,692)	190,732	4,541,626
Restricted funds	2,340,814	178,791	(236,730)	2,692	11,363	2,296,930
	<u>7,231,285</u>	<u>4,079,838</u>	<u>(4,138,506)</u>	<u>-</u>	<u>202,095</u>	<u>7,374,712</u>

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	570,398	-	570,398
Intangible fixed assets	20,386	-	20,386
Fixed asset investments	3,757,216	2,199,733	5,956,949
Current assets	1,789,914	-	1,789,914
Creditors due within one year	(1,634,397)	1,217,030	(417,367)
Creditors due in more than one year	(250,238)	-	(250,238)
Total	<u>4,253,279</u>	<u>3,416,763</u>	<u>7,670,042</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

23. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	255,926	18,472	274,398
Intangible fixed assets	26,394	-	26,394
Fixed asset investments	4,077,088	2,276,994	6,354,082
Current assets	1,561,712	1,464	1,563,176
Creditors due within one year	(443,605)	-	(443,605)
Creditors due in more than one year	(399,733)	-	(399,733)
Total	5,077,782	2,296,930	7,374,712

24. Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	295,330	143,427
Adjustments for:		
Depreciation charges	82,284	83,523
Amortisation charges	6,008	6,357
Gains on investments	314,925	(202,095)
Dividends, interests and rents from investments	(92,708)	(86,348)
Loss on the sale of fixed assets	-	68,376
(Increase)/decrease in debtors	(44,001)	157,613
(Decrease)/increase in creditors	(54,320)	74,725
Interest paid	16,333	31,631
Net cash provided by operating activities	523,851	277,209

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

25. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	1,402,714	1,219,977
Cash in investments	121,708	123,101
<i>Total cash and cash equivalents</i>	<u>1,524,422</u>	<u>1,343,078</u>

26. Analysis of changes in net debt

	At 1 April 2022 £	Cash flows £	At 31 March 2023 £
Cash at bank and in hand	1,219,977	182,737	1,402,714
Debt due within 1 year	(71,918)	(28,082)	(100,000)
Debt due after 1 year	(399,733)	149,495	(250,238)
	<u>748,326</u>	<u>304,150</u>	<u>1,052,476</u>

27. Contingent liabilities

Under the conditions of the gift, 50% of the donation from Donisthorpe Hall is to be retained for a period of 6 years to 29 December 2028. Should a claim arise against the assets of that entity some or all of this amount may be clawed back. This eventuality is considered unlikely, such that the whole gift has been recognised in the year.

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

28. Pension commitments

The charity contributes to the following pension schemes: a defined contribution pension scheme, an unfunded NHS scheme, the National Employment Savings Trust (NEST) government scheme and a salary sacrifice pension scheme.

The final salary scheme is operated by the National Health Service Superannuation Scheme, is only available to staff who have previously contributed to the scheme. As this is an unfunded government scheme the administration of the scheme is dealt with by the National Health Service Pension agencies. Contributions to this scheme are paid in respect of current service, and there is no liability to the charity in respect of past service. The pension cost charge payable to this scheme during the year was £nil (2022: £nil). No contributions were payable to this fund at the year end (2022: £nil).

The National Employment Savings Trust (NEST) government scheme is a defined contribution scheme. The pension cost charge represents contributions payable by the charity to the fund and amounted to £31,624 (2022: £31,751). Contributions of £12,438 were payable to this fund at the year end (2022: £5,669).

The charity operates a salary sacrifice defined contribution pension scheme. The pension cost charge represents contributions payable by the charity to the fund and amounted to £30,689 (2022: £27,933). Contributions totalling £14,746 (2022: the company owed £4,559) were owed back from this fund at the year end.

29. Operating lease commitments

At 31 March 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023	2022
	£	£
Not later than 1 year	10,978	6,516
Later than 1 year and not later than 5 years	15,207	23,625
	<u>26,185</u>	<u>30,141</u>

Total operating lease payments made during the year were £20,049 (2022: £24,943).

LEEDS JEWISH WELFARE BOARD

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

30. Related party transactions

The charity has a close working relationship with Leeds Jewish Housing Association (the "Association"). Although the organisation is run autonomously, the directors consider that the Association is a related party of the charity. Some of the Association's supported housing stock are managed by the charity. Any surpluses arising from the management of such accommodation are retained by the charity and any deficits are borne by it. During the year the charity has received £96,581 (2022: £79,804) from the Association and paid £128,420 (2022: £76,414) as recharges for rent, gas, electric etc on the managed housing stock. At the year-end there was a net creditor of £32,910 (2022: £20,311) owed to Leeds Jewish Welfare Board.

Included within fixed asset investments is a concessionary loan to Leeds Jewish Housing Association in the amount of £2,249,509 (2022: £2,249,509). The loan is interest free.

During the year, aggregate donations by trustees to the charity without condition amounted to £12,695 (2022: £11,150).

During the year donations totalling £36,000 (2022: £37,469) were received from Berry's Jewellers, a business controlled by a trustee.

During the year an unrestricted donation of £14,200 (2022: £2,100) was received from Manning Stainton Limited, a business controlled by a trustee.

As of last year, a relative of Nicky Ross, a Trustee, was employed by the charity. Remuneration of this individual this year amounted to £16,208 (2022: £14,357).

Leeds Jewish Welfare Board is a local community organisation that offers culturally appropriate care services and support to any member of the local community who needs them. The Trustees and their families can access these services on the same basis as the rest of the community and do not receive any special treatment. The services that are provided are always based on the needs of the client and are bespoke to that individual.

HONORARY PRESIDENTS AND PATRONS

Honorary Life President

- Robert Manning
- Edward Ziff OBE DL

Honorary Vice President

- James Denton
- Colin Grazilin
- Elaine Grazilin
- Pippa Landey
- Jonathan Straight

Life Patrons

- Marcia Brown MBE
- Margaret & Henry Cohen
- Chief Rabbi Ephraim Mirvis
- Marilyn & Graham Stowe
- Monica & Jeffrey Walton
- Dee & Edward Ziff OBE DL

Patrons

- Susan & Tony Belford
- Simon Cope
- Deborah & Adam Cutler
- Maureen & Michael Lewin
- Russell Manning
- Charlotte & Howard Moss
- Amanda & Martin Port
- Michael Sandpearl
- Samantha & Simon Walton
- Debbie & Michael Ziff

In memoriam

Remembering our Life Patrons and friends of LJWB

Dr Marjorie Ziff MBE

Leeds Jewish Welfare Board is deeply saddened at the loss of its dear friend and Life Patron, Dr Marjorie Ziff MBE, a great philanthropist and family person, who was very much part of the LJWB family, giving of her time to provide practical help when needed.

Marjorie was a true friend, dedicated to improving the lives of so many people in our community. The Marjorie & Arnold Ziff Community Centre, opened in 2005, named after Marjorie and her late husband Arnold Ziff OBE, stands as a legacy to her philanthropy and dedication to the community. Marjorie's lifetime of friendship to LJWB has afforded a place of sanctuary and socialisation used by thousands of people each year, for which we are forever grateful.



Marjorie receiving her MBE

Andrew Brown



Andrew Brown

We are deeply saddened at the loss of Andrew Brown MBE in July 2023, friend, long-time Life Patron, and committed supporter of Leeds Jewish Welfare Board and the wider Jewish community.

He was true gentleman whose legacy, passion to help others, and friendship will live on in Leeds and beyond.

Lloyd Rakusen

Leeds Jewish Welfare Board is deeply saddened at the loss of Lloyd Rakusen. Lloyd was an amazing man and very much part of the LJWB family for over 20 years. He was a true leader and role model who inspired and mentored generations of runners and fundraisers for LJWB.

Through his hard work and dedication to help others, his fearless and legendary fundraising positively affected the lives of so many members of our community.



Lloyd Rakusen (right) with Russell Manning