

LIBERAL JUDAISM (ULPS)

England & Wales · Charity number 1151090

Details

Other names	LIBERAL JUDAISM
Status	Registered
Legal form	Charitable company
Company number	08281223
Registered	2013-03-05
Register	View on the Charity Commission register

Contact

Address	The Sternberg Centre For Judaism The Manor House 80 East End Road London N3 2SY
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Website	http://www.liberaljudaism.org

Activities

Objects: TO PROMOTE RELIGION BY TEACHING AND ADVANCING THE BELIEFS AND PRACTICES OF LIBERAL AND PROGRESSIVE JUDAISM GENERALLY.

Activities: LIBERAL JUDAISM SUPPORTS AND DEVELOPS A NETWORK OF 40 LIBERAL AND PROGRESSIVE SYNAGOGUES AND COMMUNITIES ACROSS THE UK AND EUROPE. WE ARE A VOICE FOR PROGRESSIVE JUDAISM, AND OFFER A RANGE OF SERVICES, INCLUDING SUPPORT AND DEVELOPMENT FOR RABBIS AND LAY LEADERS, ACTIVITIES FOR CHILDREN, YOUNG PEOPLE AND YOUNG ADULTS, LIFE CYCLE SERVICES, EDUCATIONAL RESOURCES AND NETWORKING AND SOCIAL ACTIVITIES.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- Denmark
- Ireland
- Netherlands
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,579,539	£1,554,949	£790,545	13
2023-12-31	£1,859,160	£1,967,868	£765,955	15
2022-12-31	£1,756,293	£1,608,411	£874,663	14
2021-12-31	£1,401,613	£1,257,121	£726,781	14
2020-12-31	£1,359,126	£1,344,520	£582,289	15

Trustees

Name	Role	Appointed
Amanda McFeeters		2024-07-10
Dr Edward Kessler		2026-01-01

Accounts



Liberal Judaism (ULPS)

Annual Report and Financial Statements

31 December 2024

Company Limited by Guarantee
Registration Number
08281223 (England and Wales)

Charity Registration Number
1151090

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COMPANY INFORMATION

Trustees	Karen Newman (Chair) Alexandra Boyd Alex Kinchin-Smith Leslie Moss (Treasurer) Owen Power Hannah Grant Penny Beral (appointed 10/07/2024) Tommer Spence (appointed 10/07/2024) Rabbi Anna Wolfson Amanda McFeeters (appointed 10/07/2024)
CEO	Rabbi Charley Baginsky
Registered office	The Montagu Centre 21 Maple Street London W1T 4BE
Company registration number	08281223 (England and Wales)
Charity registration number	1151090
Auditor	Nyman Libson Paul LLP 124 Finchley Road London NW3 5JS
Principal bankers	National Westminster Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1U 6AT United Kingdom

Liberal Judaism Trustees' Report

CEO's Foreword

Rabbi Charley Baginsky

This year's Trustees' Report is unlike any we have written before. It marks not only the end of a year, but the closing chapter of Liberal Judaism as a standalone organisation - and the beginning of a bold new journey.

In 2024, we lived through transformation. With overwhelming support from our communities, clergy and lay leaders, we stepped forward to co-create a single, unified Movement for Progressive Judaism in the UK. What had been imagined for decades - and talked about seriously for many years - finally became reality. And in typical Liberal Judaism fashion, we did not pause or wait. We delivered, supported, taught, created, and cared, just as we always have.

This report tells two stories at once. One is of continuity: our communities still received the same high level of support, care and guidance. Our clergy led with wisdom and compassion. Our youth and student programmes created connection. Our values were present in public life. The second story is of change: we aligned our work to the new Movement's four missions, deepened our partnership with Reform colleagues, and laid the foundations for an integrated and inspiring future.

I am proud beyond words of what our team has achieved this year. They have shown resilience, generosity, and imagination - often working under the pressure of deep change and multiple responsibilities. My heartfelt thanks go to every member of staff, across every department. You have built the bridge even as we walked across it.

I also want to thank our Board of Trustees, who have guided us with wisdom, challenge and care. They have been steadfast not only in governance, but in vision - ensuring that Liberal Judaism approached this transition not as retreat, but as renewal.

And finally, I am grateful to our communities for their honesty, their patience, their commitment. And to Rabbi Josh Levy, my friend and colleague, with whom I have had the privilege of shaping this new chapter.

There is still much to do. The coming year will bring continued transition: of systems, governance, roles and expectations. But it will also bring opportunity. Together, we are creating a Movement that speaks with courage and compassion, that reaches across geography and generation and is rooted in tradition and open to the world.

Liberal Judaism may be concluding as a legal entity. But its values - our values - live on at the heart of something larger. We go forward not in loss, but in fulfilment.

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Trustees' Report (cont'd)

The Trustees present their report and financial statements for the year ended 31 December 2024.

The financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Aims and Objectives

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

The principal objective of Liberal Judaism is to promote religion by teaching and to advance the beliefs and practices of Liberal and Progressive Judaism generally.

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials to both its constituents and their members. It develops, assists and supports new groups, small communities and larger congregations. It supports in both finance and personnel the work of other associated bodies including the Leo Baeck College and the World Union for Progressive Judaism.

Liberal Judaism publishes prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, and more specifically, Liberal Judaism responds to matters of a social and ethical nature.

Overview of achievements and performance

As we continued to work with the Movement for Reform Judaism to create one Progressive Judaism for the UK, Liberal Judaism, its leadership and its communities continued to excel in making sure members' spiritual, human, intellectual and pastoral needs were met throughout 2024, both in person and online.

Liberal Judaism also continued its remit of providing education, religious and community services to its constituents and to wider Anglo Jewry.

Introduction: A Year of Transition and Trust

2024 was the final full operational year of Liberal Judaism - and the first full year of building something new.

This was a year of trust: trust in our communities, our clergy, our shared vision. With overwhelming support in community and clergy votes, Liberal Judaism and the Movement for Reform Judaism continued to work together to form a new, united voice: **The Movement for Progressive Judaism (MPJ)**.

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Trustees' Report (cont'd)

This was not a merger for efficiency - it was a deliberate and courageous act of renewal. Our goal: to create a stronger, more confident Progressive Jewish Movement that honours our past and is equipped for the future. Throughout 2024, Liberal Judaism remained fully committed to its communities while delivering against the foundations of the MPJ's four emerging missions: **Communities; External Affairs and Communications; Youth, Students and Young Adults; and Outreach.**

2024 Highlights: From Strategy to Delivery

1. Communities: Strengthening Local and National Life

The first mission of the Movement for Progressive Judaism is to **strengthen, support and connect communities so that inclusive, meaningful Jewish life** thrives wherever Jews live in the UK. In 2024, we built on our long-standing commitments by focusing on:

- **The consecration of a new woodland cemetery:** Liberal Judaism opened its first new burial site in many years at GreenAcres Chiltern. The launch, held during Sukkot, was marked with a special service led by senior clergy and drew significant engagement from across the Movement.
- **Collaborative Kabbalat Torah planning:** We began working with colleagues in the Movement for Reform Judaism to support Kabbalat Torah programming in smaller communities. This partnership is helping create consistent, inclusive opportunities for lifecycle learning for Progressive Jewish teenagers.
- **Support for small and unaffiliated communities:** Through the Small Communities Network, we provided regular contact, peer support and volunteer development. We also supported the growth of five unaffiliated Progressive groups in Ireland and two in England, offering advice on governance, education, and pastoral care.
- **National community briefings:** Over the course of the year, we delivered targeted online briefings for lay leaders and volunteers. Topics included safeguarding, student support, racial justice, databases, and inclusive membership models, giving communities the tools to navigate key challenges and opportunities.

These actions demonstrate our commitment to ensuring that Progressive Jewish life is not only sustained but enriched, wherever it is found.

Clergy: Collaborative Leadership at the Heart of the Movement

Our rabbis and cantors remain central to our vision of Progressive Jewish life. In 2024, the **Conference of Liberal Rabbis and Cantors (CoLRaC)** played a vital role in both supporting communities and shaping the future:

- CoLRaC helped define how clergy will be supported and represented within MPJ's governance and delivery structures.

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Trustees' Report (cont'd)

- Liberal and Reform clergy collaborated on joint study, pastoral forums, and shared public platforms.
- Rabbis continued to lead with creativity and compassion through lifecycle events, community challenges, and spiritual leadership.
- CoLRaC rabbis mentored student rabbis, lay leaders, and participants in the **Ba'alei Tefillah** programme, which trains laypeople to lead services, write sermons and support congregational prayer life.

2. External Affairs & Communications: A Clear, Consistent Voice

MPJ's second mission is to **promote and amplify our values and expressions of Jewish life**.

In 2024:

- Progressive Judaism was represented at national and civic events, including **Chanukah celebrations at Westminster Hall, Downing Street, Wembley Stadium and Guildhall**.
- Joint statements were issued in response to national and international events, maintaining a values-led and compassionate voice.
- Communications **training and media coaching** strengthened confidence among clergy and lay leaders across our communities.
- Progressive Judaism achieved significant **media presence**, with 288 items in Jewish and national press.

3. Youth, Students and Young Adults: Supporting Growth, Not Scale

In 2024, youth engagement focused on sustainability and alignment:

- Continued **student and young adult chaplaincy**, with in-person and digital engagement.
- Ongoing **collaboration between LJY-Netzer and RSY-Netzer**, including coordinated preparation for Israel Tour and shared leadership development.

4. Outreach: Opening Doors, Lowering Barriers

MPJ's fourth mission is to **foster inclusion, provide resources, and welcome all who seek to build a Jewish life**.

In 2024:

- Central **Access to Judaism courses** expanded, offering supportive pathways into Jewish life for people across the UK.
- **Lifecycle and pastoral support materials** were refreshed and made available to clergy and lay leaders.
- Cross-Movement **learning between Liberal and Reform Beit Din teams** began, improving consistency while retaining autonomy.
- New **festival and Shabbat resources** were distributed to support unaffiliated Jews, mixed-faith households, and smaller communities.

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Trustees' Report (cont'd)

Progressive Judaism Numbers: 2024 at a Glance

Category	Impact
Community Support	234 ad hoc support and check-in meetings with Progressive communities
Collaborative Projects	40% of communities worked with us on bespoke consultancy and joint initiatives
Conversions	265 individuals completed conversion across both Batei Din - a 20% year-on-year increase
Leadership Development	87 new youth leaders trained by LJY-Netzer and RSY-Netzer
Youth Engagement	3,200+ young people participated in Movement and local Progressive youth events
Financial Access	£76,218 awarded in bursaries for youth movement participation
Public Engagement	50+ civic, political and communal engagements by Rabbis Charley & Josh
Media Reach	288 items of media coverage featuring MPJ clergy and lay leaders
Learning & Conferences	400+ participants in MPJ conferences, trainings and public learning spaces

2025: From Strategy to Mission, from Transition to Delivery

In 2024, Liberal Judaism continued to deliver on its strategic aims:

- Rooted and Responsive
- Inclusive and Diverse
- Collaborative and Effective
- Proud and Joyful
- Meaningful and Accessible

These five aims now evolve into the four core missions of the **Movement for Progressive Judaism**:

LJ Strategic Aims	MPJ Missions (2025 Forward)
Rooted & Responsive + Proud & Joyful	Mission 1: Communities: Strengthen, support and connect communities
Inclusive & Diverse	Mission 2: External Affairs & Communications: Promote and amplify our values and voice
Collaborative & Effective	Mission 3: Youth, Students & Young Adults: Inspire and equip future generations
Meaningful & Accessible	Mission 4: Outreach: Foster access, inclusion and belonging

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Trustees' Report (cont'd)

2025 Deliverables

MPJ Mission	What We'll Deliver in 2025
Communities	Launch regional support networks, resource-sharing systems, and cross-community clergy collaboration
External Affairs	Build a central communications team, clarify public identity, and strengthen civic and Jewish communal partnerships
Youth, Students & Young Adults	Maintain strong youth movement infrastructure; align chaplaincy and safeguarding; support leadership development
Outreach	Expand Access to Judaism programmes; improve Beit Din coordination; provide digital and ritual entry points for seekers

2025 is not just about finalising a merger. It's about establishing delivery mechanisms that match our ambitions and our communities' needs.

Conclusion: A Legacy Fulfilled, A Future Begun

Liberal Judaism closes this chapter not in decline, but in fulfilment.

For over 120 years, we have modelled a Judaism rooted in justice, shaped by courage, and sustained by community. In 2024, we did that work in full: guiding communities, supporting individuals, and preparing the foundation for something enduring and new. Now, as the Movement for Progressive Judaism takes shape, we do so with confidence and commitment. This is not the end of our story. It is the beginning of something broader, deeper, and shared.

Financial review

General

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a surplus of £24,590 was recorded. This is compared to a deficit of £108,708 in 2023.

At the year-end reserves were £790,545 (2023 – £765,955) consisting of general unrestricted funds of £161,905 (2023 – £132,552), designated funds of £612,058 (2023: £618,048) and restricted funds of £16,582 (2023 – £15,355).

Income

Total income decreased by £279,621 to £1,579,539 in 2024 (2023: £1,859,160).

There were changes in a number of areas of income in 2024.

LJY-Netzer and youth activity income decreased by £106,422 to £262,667 (2023: £369,089) due largely to cancellation of tour to Israel in 2024. Outreach and rabbinic services decreased by £169,198 to £57,493 (2023: £226,691) due to a correction in the manner of accounting for recharged personnel and a one off rectification of revenue recognition for Batei Din process. There were no donated services in 2024 (2023: £65,040).

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Trustees' Report (cont'd)

Expenditure

In 2024 total expenditure decreased by £412,919 to £1,554,949 (2023: £1,967,868). The most significant decrease in this area relates to events – in 2024 there were no Biennial conference and smaller event costs which amounted to expenditure of £119,622 in 2023. Staffing costs decreased by £91,253 to £573,088 in 2024 (2023: £652,210). This was due to a combination of two significant back payments negotiated and paid during 2023 and fewer staff in 2024. Cemetery and funeral direct running costs decreased to £296,026 in 2024 (2023: £313,051). This was due in part to a decrease in the death rate from 2023, with associated decreases in costs. LJY-Netzer activities direct costs decreased to £208,743 in 2024 (2023: £300,992), due mainly to the cancellation of tour to Israel.

There was a decrease in grant funding to £151,464 in 2024 (2023: £164,027). This varies annually as it partly depends on the number of students enrolled at Leo Baeck College; as the cohort was smaller in 2024 than the prior year.

Support costs overall decreased during the year to £317,063 in 2024 (2023: £403,472) due to the decrease in staff costs and changes to outsource providers.

Grant Making Policy

The payment of a grant to Leo Baeck College provides funding towards the education and training of Rabbinic clergy to ensure continuity and future generations.

Pay Policy

The pay and remuneration of all staff, including senior management personnel, is set annually through a review process conducted by the Board of National Officers. This process includes a review of salaries for similar positions in other non-profit organisations, particularly in the Jewish charity sector, and rabbinic contractual arrangements recommended by the Conference of Liberal Rabbis and Cantors.

Fundraising

Liberal Judaism manages all fundraising internally. Fundraising is overseen by the Chief Executive Officer, Rabbi Charley Baginsky.

The key regular elements of the fundraising strategy are a Patron's scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £2,500 per annum, one off donations and grant funding from a range of sources.

Fundraising communications are managed with regard to the General Data Protection Regulation. No complaints about fundraising were received in 2024, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator and complies with the regulator's code of practice.

We continue to be fortunate to have the generous support of our patrons and friends.

We have received grants from a number of funders and continue to develop positive and mutually beneficial relationships to deliver a range of projects. This year we have received support from the North London Trust for Progressive Judaism to support a range of projects, including bursary support for our summer events, to support learning at all ages with a grant for LJY-Netzer leadership development and the Ba'alei Tefillah programme.

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Trustees' Report (cont'd)

We also received grants from the Jewish Youth Fund, the Oxford & St Georges Jewish Youth Trust and UJIA to support the essential work of LJY-Netzer for both core and project work. We are hugely grateful to all of our funding partners for their engagement with our work.

Specific grants were received from a range of grant making bodies and trusts. These grants totalled £90,112 in 2024 (2023 £97,278).

We assess that 70 volunteers gave their time in 2024, and estimate that this time totalled approximately 15,434 hours. Without the dedicated commitment of these volunteers we would not be able to offer these events, and we are very grateful for their contribution.

Structure, governance and management

Liberal Judaism (ULPS) is established as a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions. In the event of the company being wound up the maximum each member will contribute will be £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of approval of the financial statements:

- Karen Newman (Chair)
- Alexandra Boyd
- Alex Kinchin-Smith
- Leslie Moss (Treasurer)
- Owen Power
- Hannah Grant
- Penny Beral Appointed 10 July 2024
- Tommer Spence Appointed 10 July 2024
- Rabbi Anna Wolfson (co-Chair of Conference of Liberal Rabbis and Cantors)
- Amanda McFeeters Appointed 10 July 2024

The trustees of Liberal Judaism, known as Officers, are recruited on the basis of skills that they can offer where gaps exist in the trustee group. Consideration is also given to the representation of a cross section of Liberal Judaism's membership on the Board of National Officers.

Officers can be co-opted during the year by the Board of National Officers, for their election to be confirmed at the AGM or Council or can stand at the AGM for direct election. Officers serve three-year terms. The trustees' induction includes provision of a trustee induction pack and introductory meetings and the ongoing training programme is reviewed regularly to include presentations on new or specific target areas. The Board of National Officers delegate day-to-day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive Officer, Rabbi Charley Baginsky.

The Board of National Officers met eight times during the year to consider strategic and business matters that have an impact on the organisation. The Board of National Officers are mandated to make decisions on these matters by the Council, which meets quarterly and is comprised of representatives from all member communities.

Related organisations are disclosed in note 19.

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Trustees' Report (cont'd)

Public Benefit

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission.

Risk – significant events, risk and uncertainties

The most significant financial uncertainties and risks experienced by Liberal Judaism relate to the availability of different funding sources, all of which have different vulnerabilities.

These risks are managed using a variety of strategies:

1. Donors – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2,500 per annum. A new Friends scheme for donors making a contribution of less than £2,500 per annum was launched in late 2017 and has increased income from smaller regular donations. There is a risk that the relationship between donors and the organisation may become stale or that a lack of connection may lead to a loss of donors; the Chief Executive Officer works with the team on stewardship to ensure that donors receive regular communications and opportunities to engage with the work of the organisation.
2. Collection of Congregational Fees – in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Where difficulties arise a support package is offered, including development support and the reduction of fees as a loan repayable over an agreed time period. This has been a successful strategy so far.
3. Grants – Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.
4. Sale of Services – a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). This target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service.
5. Risk of Non-transference of Membership to the new Movement – the leaders of Liberal Judaism have been liaising with and communicating directly with communities to ensure concerns are addressed and there is full involvement in the continuing process.

Other financial risks that could have an impact on Liberal Judaism include:

- Fraudulent activity – the organisation has a range of internal reviews and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.
- International instability – the effect of this has a major effect on the ability to facilitate overseas trips and is reviewed regularly and alternative solutions investigated.

There are no additional major risks, uncertainties or events which are anticipated or forecast for 2025.

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Trustees' Report (cont'd)

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained as a reserve fund. The purpose of this reserve fund is to, ensure that the organisation can continue to deliver our strategic objectives in the event of a loss or gap in income; the fund exists to enable Liberal Judaism to continue to operate whilst alternative sources of funding are identified. The reserve fund also enables the funding of capital projects and could cover expenditure to deliver strategic projects that Liberal Judaism would otherwise be unable to fund.

The trustees consider that reserves at a level equivalent to between three and six months' expenditure will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserve target was reviewed in 2023 and increased to £355,000, based on operational outputs, partnership arrangements and HR commitments. This amount will be reviewed against future requirements.

The unrestricted general reserve fund at the end of 2024 was £161,905 (2023 - £132,552) and the target identified by the trustees remains in place with the goal of building this reserve figure to the requisite level. 2023 was a challenging year with corrections to recognition of income which has delayed reaching the target but in 2024 and 2025 this has improved.

Going Concern

On Sunday 18 May 2025, the member communities of Liberal Judaism (LJ) and the Movement for Reform Judaism (MRJ) voted to unite into one Movement for Progressive Judaism for the UK. It is anticipated that from 1 January 2026, the operational activities of both MRJ and LJ will transfer to a new registered entity, The Movement for Progressive Judaism (PJ), which will carry forward the charitable purposes and objectives of the merging entities. As a result, from that date, LJ will no longer undertake regular charitable activities. However, LJ will remain a registered charity and continue to exist to manage any residual matters arising from the merger, such as legal, financial, or administrative issues. The trustees are satisfied that LJ will continue to meet its obligations as they fall due and maintain sufficient resources for this purpose.

The operations of the charity, although transferred, are expected to continue in substance within PJ. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

Statement of Trustees' Responsibilities

The Trustees listed on page 1 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

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Trustees' Report (cont'd)

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to Disclosure to our Auditors

At the time of approval of this Trustees' Report, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP were appointed as auditor.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees:



Chair

Karen Newman

Date: 17th September 2025

Independent Auditors' Report

To The Trustees of Liberal Judaism (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (ULPS) (the charitable company) for the year ended 31st December 2024, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the 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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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.

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Independent Auditors' Report (Cont'd)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion 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 for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' 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 Trustee's Report.

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

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

Contd

Independent Auditors' Report (Cont'd)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 11-12. The trustees 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.

Auditors' 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 Auditors' 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls,

[Contd](#)

Independent Auditors' Report (Cont'd)

including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' 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.

Andrew Thomas (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 18th September 2025

Statement of Financial Activities

Incorporating Income and Expenditure Account For the Year Ended 31 December 2024

		Unrestricted Funds 2024	Restricted Funds 2024	Designated Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
INCOME FROM:	Note					
Donations and legacies	2	152,649	250	-	152,899	209,329
Income from Charitable Activities	3	1,270,082	154,018	-	1,424,100	1,646,872
Income from Investments	4	2,540	-	-	2,540	2,959
Total Income and Endowments		£ 1,425,271	£ 154,268	£ -	£ 1,579,539	£ 1,859,160
EXPENDITURE ON:						
Raising funds	5	49,308	-	-	49,308	28,970
Charitable Activities	6	1,352,600	153,041	-	1,505,641	1,938,898
Total		£ 1,401,908	£ 153,041	£ -	£ 1,554,949	£ 1,967,868
Net Income before transfers		£ 23,363	£ 1,227	-	£ 24,590	(108,708)
Transfers between funds		£ 5,990	-	£ (5,990)	-	-
Net Movement in Funds		£ 29,353	£ 1,227	£ (5,990)	£ 24,590	£ (108,708)
Total funds brought forward at 1st January 2024		£ 132,552	£ 15,355	£ 618,048	£ 765,955	£ 874,663
Total Funds carried forward at 31st December 2024		£ 161,905	£ 16,582	£ 612,058	£ 790,545	£ 765,955

The notes on pages 20 to 32 form part of these Financial Statements

Statement of Financial Position

Company number: 08281223
As at 31 December 2024

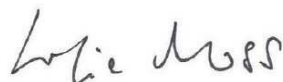
	Note	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible Assets	8		612,058		620,855
Current Assets					
Stocks	9	15,263		20,606	
Debtors	10	86,703		105,805	
Cash at Bank and in Hand		307,165		234,045	
		<u>409,131</u>		<u>360,456</u>	
Creditors Amounts falling due within one year	11	(183,156)		(145,869)	
Net Current Assets			225,975		214,587
Creditors: amounts falling due after more than one year	12		(47,488)		(69,487)
Net Assets			<u>£ 790,545</u>		<u>£ 765,955</u>
Funds					
Restricted Funds	13		16,582		15,355
General - Designated Funds	14		612,058		618,048
Unrestricted Funds			161,905		132,552
			<u>£ 790,545</u>		<u>£ 765,955</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Approved by the trustees and signed on their behalf by:



Chair
Karen Newman
17th September 2025



Treasurer
Leslie Moss
17th September 2025

Statement of Cash Flows

	Notes	2024 £	2023 £
Cashflows from operating activities			
Net cash provided (used in) by operating activities	A	70,580	(175,511)
Cash flows from investing activities			
Investment income received		2,540	2,959
Purchase of tangible assets		-	-
Net cash provided by investing activities		<u>2,540</u>	<u>2,959</u>
Cash flows from financing activities			
Borrowings		-	93,500
Net cash provided by borrowing activities		<u>-</u>	<u>93,500</u>
Net increase/(decrease) in cash and cash equivalents		£ 73,120	£ (79,052)
Cash and cash equivalents at the beginning of the year	B	234,045	313,097
Cash and cash equivalents at the end of the year	B	£ 307,165	£ 234,045

Notes to the statement of cash flows for the year to December 2024

A Cashflows from operating activities

	2024 £	2023 £
Surplus/(deficit) for the year	24,590	(108,708)
Adjustments for:		
Investment income recognised in statement of financial activity	(2,540)	(2,959)
Purchase of tangible fixed assets	-	(109,750)
Depreciation of tangible fixed assets	8,797	8,954
Decrease in stocks	5,343	4,770
Decrease in debtors	19,102	35,540
Decrease/(increase) in creditors	15,288	(3,358)
Cash provided/(used) by operations	<u>70,580</u>	<u>(175,511)</u>

B Analysis of changes in net debt

	At 1 January 2024 £	Cash flows £	At 1 December 2024 £
Cash at bank and in hand	<u>234,045</u>	<u>73,120</u>	<u>307,165</u>
Borrowings	<u>93,500</u>	<u>(22,000)</u>	<u>71,500</u>

The notes on pages 20 to 32 form part of these Financial Statements

Notes to the Financial Statements for the Year Ended 31 December 2024

1 PRINCIPAL ACCOUNTING POLICIES

1.1 Company information

Liberal Judaism (ULPS) is a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). Liberal Judaism aims to promote religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism.

The registered address for Liberal Judaism is The Montagu Centre, 21 Maple Street, London, W1T 4BE.

1.2 Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is also the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.3 Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements. It is anticipated that from 1 January 2026, the operational activities of both MRJ and LJ will transfer to a new registered entity, The Movement for Progressive Judaism (PJ), which will carry forward the charitable purposes and objectives of the merging entities.

The operations of the charity, although transferred, are expected to continue in substance within PJ. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

1.4 Charitable funds

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

Designated funds comprise unrestricted funds that have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.5 Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is considered probable. Where legacies have been notified to the charity, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing and able to pay to obtain these services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

Cemetery scheme income includes ground fees, which relates to monies receivable for membership to the burial scheme, and funeral income, which relates to monies receivable from the charity's performance of funeral services and burials.

Youth and Kadimah income relates to monies receivable for the services and activities provided.

Congregational subscriptions relate to monies receivable from member synagogues.

Outreach and Rabbinic services relate to monies received for providing rabbinic and outreach services in Liberal Judaism communities.

Other incoming resources relate to monies received for smaller, ad-hoc services including publications sales, charges for postage and packaging and other smaller sales of materials.

Income from charitable activities is included in income on a receivable basis.

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

In accordance with the Charities SORP FRS 102 volunteers time is not included as income in the charity's accounts. Liberal Judaism's key volunteers are young people who lead at all levels on LJY-Netzer events, including Machanhe Shamayim, Machaneh Kadimah, Kayitz and Israel Tour. We assess that 70 volunteers gave their time in 2024, and estimate that this time totalled approximately 15,434 hours. Without the dedicated commitment of these volunteers we would not be able to offer these events, and we are very grateful for their contribution.

1.6 Expenditure

Expenditure is accounted for on an accruals basis and includes attributable VAT, which cannot be recovered. Costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Costs of raising funds consist of Council of Patrons expenditure.

Expenditure relating to the charitable activities are those elements of expenditure directly and indirectly incurred in performing these activities. Costs that are not directly attributable to a specific activity have been allocated on a percentage basis, according to the time the charity devotes to each of the charitable activities.

Governance costs comprise costs for the running of the charity itself as an organisation, including fulfilling its statutory obligations.

Grants payable are included in the statement of financial activities in the year when they are payable. There is no legal or constructive liability to pay these grants.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets over their useful lives on the following bases:

- | | |
|----------------------|--|
| • Freehold land | Not depreciated; this includes cemetery land |
| • Leasehold | Period of lease/over 40 years |
| • Computer equipment | 3 years straight line |
| • Scrolls | Not depreciated as high residual value |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income (expenditure) for the year.

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct costs that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

1.10 Debtors

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

1.11 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.12 Creditors

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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.

1.14 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.15 Pensions

The charity contributes towards employees' personal pension schemes. Contributions payable are charged to the statement of financial activities in the year they are payable.

1.16 Leases

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

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

1.15 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements during the year.

2. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Donations - general	45,460	250	-	45,710
Council of Patrons	99,750	-	-	99,750
Friends	7,439	-	-	7,439
Donated services	-	-	-	-
Total Grants & Donations	£ 152,649	£ 250	-	£ 152,899

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2023
	£	£	£	£
<i>Donations - general</i>	<i>28,907</i>	<i>-</i>	<i>-</i>	<i>28,907</i>
<i>Council of Patrons</i>	<i>99,603</i>	<i>-</i>	<i>-</i>	<i>99,603</i>
<i>Friends</i>	<i>15,779</i>	<i>-</i>	<i>-</i>	<i>15,779</i>
<i>Donated services</i>	<i>65,040</i>	<i>-</i>	<i>-</i>	<i>65,040</i>
Total Grants & Donations	£ 209,329	-	-	£ 209,329

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Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

3. Income From Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £
Cemetery scheme income	490,812	-	-	490,812
Youth and Kadimah income	197,155	65,512	-	262,667
Congregational Subscriptions	541,157	-	-	541,157
Outreach & Rabbinic services	40,893	16,600	-	57,493
Progressive Judaism project	-	61,906	-	61,906
Other incoming resources	65	10,000	-	10,065

TOTAL INCOME **£ 1,270,082** **£ 154,018** **-** **£ 1,424,100**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £
<i>Cemetery scheme income</i>	<i>454,931</i>	<i>-</i>	<i>-</i>	<i>454,931</i>
<i>Youth and Kadimah income</i>	<i>307,546</i>	<i>61,543</i>	<i>-</i>	<i>369,089</i>
<i>Congregational subscriptions</i>	<i>527,320</i>	<i>-</i>	<i>-</i>	<i>527,320</i>
<i>Outreach & Rabbinic services</i>	<i>191,791</i>	<i>34,900</i>	<i>-</i>	<i>226,691</i>
<i>Progressive Judaism project</i>	<i>-</i>	<i>50,000</i>	<i>-</i>	<i>50,000</i>
<i>Other incoming resources</i>	<i>15,741</i>	<i>3,100</i>	<i>-</i>	<i>18,841</i>

TOTAL INCOME **£ 1,497,329** **£ 149,543** **-** **£ 1,646,872**

4. Income from Investments

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £
Interest receivable	2,540	-	-	2,540
	£ 2,540	-	-	£ 2,540

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £
<i>Interest receivable</i>	<i>2,959</i>	<i>-</i>	<i>-</i>	<i>2,959</i>
	£ 2,959	-	-	£ 2,959

5. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £
Other fundraising costs	49,308	-	-	49,308
	£ 49,308	-	-	£ 49,308

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £
<i>Other fundraising costs</i>	<i>28,970</i>	<i>-</i>	<i>-</i>	<i>28,970</i>
	£ 28,970	-	-	£ 28,970

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

6. Charitable activities

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2024
	£	£	£	£	£
Staff costs	184,254	127,704	51,521	38,066	401,546
Community projects	-	55,221	-	-	55,221
Youth expenditure	208,743	-	-	-	208,743
Funeral costs	-	-	143,937	-	143,937
Cemetery running costs	-	-	152,089	-	152,089
Other costs	-	72,337	1,118	2,123	75,579
	392,997	255,262	348,665	40,190	1,037,114
Grant funding of activities	-	-	-	151,464	151,464
Share of support costs	95,119	126,825	63,413	31,706	317,063
	£ 488,116	£ 382,087	£ 412,078	£ 223,360	£ 1,505,641
Analysis by fund					
Unrestricted funds - general	396,004	321,158	412,078	223,360	1,352,600
Restricted funds	92,112	60,929	-	-	153,041
	£ 488,116	£ 382,087	£ 412,078	£ 223,360	£ 1,505,641

Grant funding included a grant of £151,464 (2023: £164,027) to Leo Baeck College in the year.

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2023
	£	£	£	£	£
Staff costs	147,840	197,119	98,560	49,280	492,799
Depreciation	2,686	3,582	1,791	895	8,954
Local projects	-	119,622	-	-	119,622
Youth expenditure	300,992	-	-	-	300,992
Funeral costs	-	-	171,123	-	171,123
Cemetery running costs	-	-	141,928	-	141,928
Other costs	-	34,415	70,678	30,888	135,981
	451,518	354,738	484,080	81,063	1,371,399
Grant funding of activities	-	-	-	164,027	164,027
Share of support costs	121,042	161,389	80,694	40,347	403,472
	£ 572,560	£ 516,127	£ 564,774	£ 285,437	£ 1,938,898
Analysis by fund					
Unrestricted funds - general	503,776	460,862	564,774	255,537	1,784,949
Restricted funds	68,784	55,265	-	29,900	153,949
	£ 572,560	£ 516,127	£ 564,774	£ 285,437	£ 1,938,898

Grant funding included a grant of £164,027 (2022: £166,714) to Leo Baeck College.

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Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

Support costs

	2024	2023
	£	£
Staff costs	190,926	130,441
Office and general costs	39,446	126,415
Travel and subsistence	5,219	25,885
Other costs	47,300	24,216
Legal and professional	6,720	33,653
Accountancy Fees	6,451	22,062
Govenance costs - Audit Fees	21,000	16,800
Govenance costs - Legal fees	-	24,000
	£ 317,063	£ 403,472

7. Staff Costs

	2024	2023
	£	£
Wages and salaries	458,300	540,481
Social security costs	47,240	52,171
Pension costs	38,848	54,414
Redundancy payments	28,700	5,144
	£ 573,088	£ 652,210

Number of employees

The average monthly headcount during the year was

	2024	2023
Managerial	3	4
Professional	3	3
Support	4	5
Youth	3	3
	13	15

The emoluments of higher paid employees fell into the following range:

	2024	2023
£60,001 - £70,000	1	-
£80,001 - £90,000	-	-
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-

KEY MANAGEMENT COMPENSATION

Key management personnel consists of the Chief Executive and Chief Operating Officer. Their total remuneration (including taxable benefits and employer's national insurance and pension contributions) is shown below

	2024	2023
	£	£
Total key management compensation	£ 197,651	£ 193,137

During the year payment was made to one employee on termination of employment. The amount of this cash payment totalled £28,700 and was fully paid during the year.

During the year, no trustees received any remuneration (2023: £Nil) and no trustees received reimbursed expenses (2023: £311).

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Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

8. Tangible Fixed Assets

Cost	Freehold Land £	Leasehold £	Computer Equipment £	Scrolls £	Total £
At 1st January 2024	513,270	341,750	10,426	1,014	866,460
Additions	-	-	-	-	0
At 31st December 2023	£ 513,270	£ 341,750	£ 10,426	£ 1,014	£ 866,460
Accumulated Depreciation					
At 1st January 2024	95,944	141,029	8,632	-	245,605
Charge for the year	-	7,629	1,168	-	8,797
At 31st December 2024	£ 95,944	£ 148,658	£ 9,800	£ 0	£ 254,402
Net book value					
At 31st December 2024	£ 417,326	£ 193,092	£ 626	£ 1,014	£ 612,058
At 31st December 2023	£ 417,326	£ 200,721	£ 1,794	£ 1,014	£ 620,855

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives.

9. Stock

	2024 £	2023 £
Finished goods and goods for resale	15,263	20,605
	£ 15,263	£ 20,605

10. Debtors

	2024 £	2023 £
Trade debtors	36,901	45,255
Prepayments and accrued income	49,802	60,550
	£ 86,703	£ 105,805

11. Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	24,012	23,653
Trade creditors	38,070	71,462
Other creditors	2,476	9,866
Other taxation and social security	11,792	13,600
Accruals and deferred income	106,806	27,288
	£ 183,156	£ 145,869

12. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Borrowings	47,488	69,487
	£ 47,488	£ 69,487

During the prior year Liberal Judaism borrowed £110,000 from The Ark Synagogue to enable the purchase of plots at Greenacres woodland burial site. The loan is unsecured and repayable over a period of 5 years from 31 March 2023, with monthly repayment amounts of £2,001 and an annual fixed interest charge of 3.5%

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

13. Restricted Funds

13. Restricted Funds		Movement in Funds:				
		Balance as at 01-Jan-24	Incoming	Outgoing	Transfers	Balance as at 31-Dec-24
		£	£	£	£	£
1.	Church Urban Fund	3,400	-	-	-	3,400
2.	UJIA	-	35,000	35,000	-	-
3.	NLPS Trust	-	34,612	34,612	-	-
4.	Jewish Youth Fund	-	2,000	2,000	-	-
5.	Rosita Rosenberg Legacy Fund	824	-	-	-	824
6.	The Ark Yom Kippur Appeal Fund	7,528	-	-	-	7,528
7.	Chief Executive Discretionary Fund	1,855	250	-	-	2,105
8.	West Central Liberal Synagogue	1,706	-	-	-	1,706
9.	Social Action Fund	42	-	-	-	42
10.	Progressive Judaism Project	-	61,906	60,929	-	977
11.	Progressive Jewish Students	-	6,000	6,000	-	-
12.	Youth Activities	-	14,500	14,500	-	-
		£ 15,355	£ 154,268	£ 153,041	-	£ 16,582

		Movement in Funds:				
		<i>Balance as at 01-Jan-23</i>	<i>Incoming</i>	<i>Outgoing</i>	<i>Transfers</i>	<i>Balance as at 31-Dec-23</i>
		£	£	£	£	£
1.	Church Urban Fund	3,400	-	-	-	3,400
2.	UJIA	-	41,001	41,001	-	-
3.	NLPS Trust	-	45,900	45,900	-	-
4.	Jewish Youth Fund	-	4,500	4,500	-	-
5.	Rosita Rosenberg Legacy Fund	3,107	-	2,283	-	824
6.	The Ark Yom Kippur Appeal Fund	7,528	-	-	-	7,528
7.	Chief Executive Discretionary Fund	4,020	3,100	5,265	-	1,855
8.	West Central Liberal Synagogue	1,706	-	-	-	1,706
9.	Social Action Fund	-	42	-	-	42
10.	Progressive Judaism Project	-	50,000	50,000	-	-
11.	Progressive Jewish Students	-	-	-	-	-
12.	Youth Activities	-	-	-	-	-
13.	Childrens Aid Committee	-	5,000	5,000	-	-
		£ 19,761	£ 149,543	£ 153,949	£ -	£ 15,355

The **Church Urban Fund** grant money is being held on behalf of a small local project, Celebrating Camden Women and will be released on request when their project is complete.

UJIA awarded a grant to support the work of our youth movement, LJY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place.

The North London Trust for Progressive Judaism (NLPS Trust) provided grants to assist in offering bursaries to as many families as possible to enable attendance on LJY-Netzer events, to support the Ba'alei Tefillah programme, to support Hadracha (leadership education) programme of LJY Netzer and to support rabbinic student bursaries.

The Rosita Rosenberg Legacy Fund was set up to honour the memory of Rosita Rosenberg z"l and is made up of donations in her honour. It is to be used for bursaries to support young people to engage with LJY-Netzer and Liberal Judaism.

The Ark Yom Kippur Appeal Fund was granted to assist with the development costs of special projects within Liberal Judaism.

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

The **Chief Executive Discretionary Fund** comprises money received for the work of the CEO when she provides consultancy to organisations outside Liberal Judaism. It is used to support bursaries and other ad-hoc needs of Liberal Judaism's members, including bursaries for LJY-Netzer events.

West Central Liberal Synagogue gave a grant when they disbanded to fund the printing of new copies of the Liberal Judaism siddur. The monies left will be used for further reprinting work.

Social Action Fund relates to funds raised by LJY-Netzer for disbursement to social action projects.

Progressive Judaism Project relates to donations received specifically to fund work necessary for the co-creation of the new progressive Jewish organisation in partnership with the Movement for Reform Judaism.

14. Designated Funds

	Movement in Funds				Balance as at 31-Dec-24 £
	Balance as at 01-Jan-24 £	Incoming £	Outgoing £	Transfers £	
Fixed Asset Fund	618,048	-	-	(5,990)	612,058
	£ 618,048	-	-	£ (5,990)	£ 612,058

Designated funds relate primarily to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land and other assets.

	Movement in Funds				Balance as at 31-Dec-23 £
	Balance as at 01-Jan-23 £	Incoming £	Outgoing £	Transfers £	
Fixed Assets Fund	515,927	-	-	102,121	618,048
	£ 515,927	-	-	£ 102,121	£ 618,048

15. Unrestricted Funds

	Movement in Funds				Balance as at 31-Dec-24 £
	Balance as at 01-Jan-24 £	Incoming £	Outgoing £	Transfers £	
Unrestricted Funds	132,552	1,425,271	1,401,908	5,990	161,905
	£ 132,552	£ 1,425,271	£ 1,401,908	£ 5,990	£ 161,905

	Movement in Funds				Balance as at 31-Dec-23 £
	Balance as at 01-Jan-23 £	Incoming £	Outgoing £	Transfers £	
Unrestricted Funds	338,975	1,709,617	1,813,919	(102,121)	132,552
	£ 338,975	£ 1,709,617	£ 1,813,919	£ (102,121)	£ 132,552

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

16. Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Net Current Assets £	Total 2024 £
Restricted Funds	-	16,582	16,582
Designated Funds	610,419	-	610,419
Unrestricted Funds	1,639	161,905	163,544
	£ 612,058	£ 178,487	£ 790,545

	Tangible Fixed Assets £	Net Current Assets £	Total 2023 £
<i>Restricted Funds</i>	-	15,355	15,355
<i>Designated Funds</i>	618,048	-	618,048
<i>Unrestricted Funds</i>	2,807	129,745	132,552
	£ 620,855	£ 145,100	£ 765,955

17. Operating lease commitments

	2024 £	2023 £
Within one year	1,500	1,500
Between two and five years	6,000	6,000
In over five years	446,625	448,125
	454,125	455,625

18. Pension Commitments

The Charity operates a defined contribution pension scheme. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £38,848 (2023: £54,414). £2,476 (2023: £5,956) was outstanding at the year end.

19. Related Party Transactions

The trustees of Liberal Judaism are also members of Liberal Judaism communities, and receive and access services from Liberal Judaism as members in this capacity. Transactions relating to trustees that would apply to any other member – for example paying for children to attend LJY-Netzer events – have not been disclosed in these accounts as there is no difference in access of payment due to trustee status.

During 2024, payments to the value of £7,125 (2023: £3,075) were made to Tigerpink, which is owned by Richard Bloom, partner of Rabbi Charley Baginsky. These payments were for the production of materials and resources used for promotion and publicity in 2023, including websites and materials for the Biennial.

During 2024, Rabbi Charley Baginsky and Karen Newman served on the board of Leo Baeck College. During the year, grants of £151,464 (2023: £164,027) were made to Leo Baeck College for the purpose of training rabbis, and payments relating to the activities of the college of £Nil (2023: £20,144) were made.

Contd

Notes to the Financial Statements for the Year Ended 31 December 2024 (cont'd)

During 2024, donations totalling £1,820 (2023: £2,935) were received, from three trustees (2023: five trustees and one member of key management personnel).

During 2024, Alexandra Boyd served as a trustee of the Wessex Liberal Jewish Community. Payments to the value of £3,365 (2023: £3,960) were made in relation to outreach and community work for Wessex Liberal Jewish Community and amounts totalling £9,616 (2023: £7,371) were received including synagogue contributions to youth activities and Rabbi services.

Liberal Judaism operates in close partnership with The Movement for Reform Judaism. The Contact address for this charity is:

The Sternberg Centre for Judaism, 80 East End Road, Finchley, N3 2SY

During the year Liberal Judaism made payments of £36,690 (2023: Nil) in respect of shared staff and administrative services.

During the year Liberal Judaism received £61,906 (2023: Nil) from The Movement for Reform Judaism in respect of expenditure relating to working towards the new Progressive Movement.

20. Non-adjusting Post Balance Sheet Event

On 18 May 2025, the member communities of Liberal Judaism and the Movement for Reform Judaism and voted to unite into one Movement for Progressive Judaism for the UK. The merger is intended to take effect operationally from 1 January 2026, at which point the ongoing charitable activities of the two charities will continue in the financial statements of The Movement for Progressive Judaism.

This event does not affect the recognition or measurement of assets or liabilities as at 31 December 2024 but is disclosed as a non-adjusting post balance sheet event.

LIBERAL JUDAISM (ULPS)

England & Wales - Charity number 1151090

Accounts



Liberal Judaism (ULPS)

Annual Report and Financial Statements

31 December 2023

Company Limited by Guarantee
Registration Number
08281223 (England and Wales)

Charity Registration Number
1151090

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Trustees	Ruth Seager (Chair, Resigned September 2023) Karen Newman (Deputy Chair to September 2023, Acting Chair from October 2023) Rabbi Rebecca Birk Alexandra Boyd Rosalind Clayton (Resigned July 2023) Alex Kinchin-Smith Leslie Moss (Treasurer) Owen Power Hannah Stephenson Susanne Szal (Resigned July 2023) Penny Beral (Co-opted November 2023) Sue Head (Co-opted November 2023) Tommer Spence (Co-opted November 2023)
Registered office	The Montagu Centre 21 Maple Street London W1T 4BE
Company registration number	08281223 (England and Wales)
Charity registration number	1151090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	National Westminster Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1U 6AT United Kingdom

The Trustees present their report and financial statements for the year ended 31 December 2023.

The financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities – Review of progress 2023

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

The principal objective of Liberal Judaism is to promote religion by teaching and to advance the beliefs and practices of Liberal and Progressive Judaism generally.

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials to both its constituents and their members. It develops, assists and supports new groups, small communities and larger congregations. It supports in both finance and personnel the work of other associated bodies including the Leo Baeck College and the World Union for Progressive Judaism.

Liberal Judaism publishes prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, and more specifically, Liberal Judaism responds to matters of a social and ethical nature.

Overview of achievements and performance

As we began to work with the Movement for Reform Judaism to create one Progressive Judaism for the UK, Liberal Judaism, its leadership and its communities continued to excel in making sure members' spiritual, human, intellectual and pastoral needs were met throughout 2023, both in person and online.

Liberal Judaism also continued its remit of providing education, religious and community services to its constituents and to wider Anglo Jewry.

You can read more below...

Celebrating 120 years of Liberal Judaism

A celebratory event and mass sing-along showcased the very best of Liberal Judaism's past, present and future as we closed out our 120th anniversary celebrations in style.

With 100 people in attendance at The Ark Synagogue, Northwood, and a further 200 watching online, the LJ120 Closing Ceremony began with a re-creation of the first Liberal service from 1902.

Celebrating 120 years of Liberal Judaism (continued)

Rabbi Dr Andrew Goldstein dressed as Reverend Simeon Singer – who led the prayers that day – with Rabbis Aaron Goldstein and Rachel Benjamin playing the roles of Liberal Judaism founders Claude Montefiore and Lily Montagu.

Highlights of the day included Arzeno International Chair Rabbi Lea Mühlstein leading a discussion on Zionism and Israel, an LJY-Netzer youth programme and today's rabbis – including Rabbi Danny Rich – sharing their reminiscences on Liberal leaders of the past.

A key moment in the event saw a diverse panel talk passionately about what makes them a Liberal Jew.

Rabbi Rebecca Birk, Shaan Knan, Sophie Leapman, Karen Neman, Paul Hyams, Ruth Seager, Bob Kirk and Tanya Townsend spoke movingly on how and why they found a home in our movement.

The day ended with members from across Liberal Judaism coming together to sing tunes from the last 120 years, conducted by Ruth Colin.

Progressive Judaism – to be united at last!

In April 2023, Liberal Judaism and The Movement for Reform Judaism announced we would be working together to create one single unified Progressive Jewish movement for the UK.

This historic announcement was greeted with excitement and delight by rabbis, communities and members across both our movements, as well as leaders from the wider Jewish world.

Liberal Judaism CEO Rabbi Charley Baginsky will lead the project in partnership with Reform Judaism CEO Rabbi Josh Levy.

She said: "Liberal and Reform Judaism believe the same things – for example our fully egalitarian services and welcome of mixed faith families. We are as one on everything, from campaigning for same-sex marriage to training rabbis and educators to offering provision for students and young people.

"In recent years we have grown together, hand in hand and organically. This is now the next natural step for us both and I am delighted to have the opportunity to lead it alongside a colleague and friend in Josh."

Crucially our 80+ Liberal and Reform communities will preserve their individual names, services and practices. Likewise, our two youth movements – LJY-Netzer and RSY-Netzer – will retain their identities. All will now benefit from an influx of new ideas, enhanced resources and a greater level of support.

Biennial Weekend 2024

Liberal Jews came together for the Biennial Weekend – reflecting on what matters most to them and using that to look ahead to a future unified with Reform Judaism.

The first major Liberal Judaism event held since the historic announcement that our movements would be creating one single Progressive Judaism, it was also the first in-person Biennial for five years.

More than 200 people from 30 communities attended the Biennial Weekend in person, with a similar number watching via YouTube, Facebook and interacting live on Zoom. The theme of the conference was 'LJ Matters'.

The event's three keynote speakers all came from America, among a number of international guests.

In a candid address that resonated with everyone present, Rebecca Soffer – the co-founder and CEO of www.modernloss.com – explored meaningful, practical and often humorous ways to address loss and grief.

Rabbi Larry Hoffman and Dr Joel Hoffman delivered talks throughout the weekend, offering in-depth and highly entertaining insights into everything from the development of the Hebrew language to the future of prayer to all the bits that were cut out of the Bible.

The Biennial's services also saw clergy and musicians from many different communities join together to showcase the best of Liberal Judaism in prayer and song.

Emerging Leaders programme

Liberal Judaism invited a cohort of emerging leaders, nominated by their communities, to engage with the message and vision that Biennial has created. These emerging leaders are already actively engaged and will be supported by their communities in their ongoing development.

Additional programming was offered to the cohort at Biennial to develop their skills and experience and create opportunities for sharing ideas. Further support after the Biennial from Liberal Judaism will keep this network connected and active.

LJS members' barmitzvah at WUPJ Connections

Two members of The Liberal Jewish Synagogue (LJS) had an adult barmitzvah at the egalitarian section of the Western Wall at the World Union for Progressive Judaism (WUPJ) Connections conference.

A moving service – led by Rabbi Ruben Shternschein and Cantor Irena Altshul – also saw Luis Crestani (Brazil), Jerusa Cavalheiro Fontana (Brazil), Andre Liberman (Brazil), Victor Gonzales (Guatemala) and Eszter Hegyi (Hungary) become bar/batmitzvah.

LJS members' barmitzvah at WUPJ Connections (continued)

David grew up in a Jewish family in Chile but, with no strong community around him, did not have a barmitzvah. Gar converted to Judaism. They have been supported by Rabbi Igor Zinkov.

Gar said: "This egalitarian ceremony represented the interaction between tradition and modernity and underpins what it means to be a Progressive Jew."

Latest Ba'alei Tefillah class graduates

Seven Progressive Jews have graduated from the Liberal Judaism Ba'alei Tefillah service leadership course.

The programme was set up in 2010 to help train lay service leaders to support Liberal congregations of all sizes.

Liberal services often rely on lay leaders, sometimes because the community does not have a rabbi or cantor, sometimes because they are unavailable and sometimes in order to offer a different service experience.

Over the course of at least two years – and under the leadership of rabbis, tutors and a personal mentor – Ba'alei Tefillah participants learn to lead Friday night and Saturday morning services, write and deliver sermons, deal with bimah choreography and all the many other aspects of service-leading.

Since 2010, 89 members of 35 different congregations have completed the course.

York's first rabbi in 800 years

The City of York – once an important medieval Jewish centre – has seen the return of its first resident rabbi in centuries.

Rabbi Dr Elisheva Salamo was appointed to serve the thriving York Liberal Jewish Community (YLJC), which has brought Jewish life back to the city since its founding in 2014.

One of the worst antisemitic massacres of the Middle Ages took place in York in 1190, when the city's entire Jewish community was trapped by an angry mob inside Clifford's Tower. Many chose to take their own lives rather than be murdered or forcibly baptised by the attackers.

Urban myth tells of a rabbinical edict issued after the massacre saying that Jews should never again live within the city's walls. A small community did begin to emerge in the 1890s, but in 1975 the Orthodox York Hebrew Congregation, which never had its own rabbi, closed.

For the last decade, YLJC has served Jews across the region as well as welcoming back to Judaism those who may previously have felt excluded or simply been unable to access services, Jewish education or pastoral care.

York's first rabbi in 800 years (continued)

YLJC has had rabbinic support from Liberal Judaism leaders – including former CEO Rabbi Danny Rich – and student rabbis from Leo Baeck College, but none have ever been resident.

Now Californian Rabbi Dr Elisheva Salamo – who has previously served as a rabbi, teacher and youth leader in America, South Africa and Switzerland – moved to York and began her role as part-time rabbi on Rosh Hashanah.

Israel – responding to the moment

What should have been a day of joyful celebration – as Jews in the UK, Israel and around the world marked Simchat Torah – instead became one of horror, fear and sadness.

The barbaric terrorist attacks by Hamas on Israel on 7 October left us all in mourning.

Liberal Judaism and The Movement for Reform Judaism wrote numerous statements, reflections and articles in solidarity with the people of Israel, but also looking to those innocent civilians in Gaza who are suffering.

Opening a new woodland cemetery

Liberal Judaism consecrated our first new cemetery in many years, as rabbis and members gathered for a special service to open a new woodland burial site at GreenAcres Chiltern.

Prayers were led by Liberal Judaism Vice President Rabbi Dr Andrew Goldstein and Rabbi Aaron Goldstein, one of The Ark Synagogue's Senior Rabbis – combining the consecration with a celebration of Sukkot.

GreenAcres Chiltern is a unique, natural cemetery and ceremonial park in the heart of the Buckinghamshire countryside. Even at a time of great sadness, the setting allows families to mourn in a tranquil and beautiful space, and take great comfort from knowing that this landscape will be sustained, enhanced and preserved for future generations.

Its Woodland Hall, where funeral services for burials and cremations can be held, looks out to a view of the forest.

Historic lightings show Progressive growth

Chanukah 2023 was a significant one in the growth and development of Progressive Judaism in the UK.

Leaders from our movements were guests and lit candles at a number of major civic celebrations, including in a historic first at Westminster Hall in the Houses of Parliament.

Progressive Judaism Co-Leads Rabbis Josh Levy and Charley Baginsky were at different events every night of Chanukah.

Historic lightings show Progressive growth (continued)

These included celebrations hosted in 10 Downing Street, Speaker's House, Wembley Stadium, the Guildhall, the residence of the American Ambassador and by the Jewish Labour Movement and Standing Together.

Social action on Mitzvah Day

Mitzvah Day – the UK's largest faith-based day of social action – allowed Liberal Judaism communities to bond with friends and neighbours in social action, even in very difficult times.

At 10 Downing Street, Rabbi Charley Baginsky joined Akshata Murty, the wife of Prime Minister Rishi Sunak, Mitzvah Day Chair Laura Marks CBE and young Jewish leader and charity founder Laurie Shone, as well as architect and social worker Ahmereen Reza OBE, award-winning campaigner Elizabeth Arif-Fear and community cohesion expert Hadiya Masieh from the Muslim communities.

Together they decorated and wrote Christmas cards as a thank you to the incredible team at St John's Hospice, which provides care to people living with life-limiting illnesses and their families.

Liberal Democrat leader Sir Ed Davey joined Rabbi Dr René Pfertzel at Kingston Liberal Synagogue, where they helped people from many different faith groups pack bags of crafted and donated goods to support those most at risk this winter, through the charity RBKares.

Media and social media

2023 was another very strong period for Liberal Judaism in its PR and communications – as a new united comms team across Progressive Judaism was created.

The movement's own high profile – along with the news of forming one Progressive Judaism – meant regular news stories, pictures and commentary in the Jewish press and local newspapers, as well as crossing over into the national and mainstream media including BBC, Guardian and Times.

Social media engagement was strong, with a big increase in followers and engagement on Facebook, Twitter and Instagram.

Strategic objectives

Targets for 2023

2023 was a momentous and significant year for Liberal Judaism, as the Board of National Officers announced in April that the organisation would be exploring the creation of a new movement in partnership with the Movement for Reform Judaism. This new movement will represent and give voice to Progressive Jews in the UK, forming a major new organisation and voice in the Jewish community.

Strategic objectives (continued)

Targets for 2023 (continued)

This announcement had a significant impact on Liberal Judaism in 2023 as the organisation started the work of co-creation, but the core work of the movement did not stop. There were still a number of targets, set in 2022, that were identified and agreed as part of moving the organisation into a new era following the 120th anniversary year. These targets are outlined below, with a report on progress made to achieve them in 2023. Targets have also been identified for 2024 and are articulated below; whilst there is much work to be done to achieve the creation of the new movement, Liberal Judaism also continues to meet the needs of member communities and their constituents, as well as presenting a vision of progressive and modern Judaism to the Jewish community and wider world. It is anticipated that 2024 will build on the successes of 2023, both in terms of what will be offered and what is achieved in collaboration with members and partners across the Jewish community and beyond.

1. We are 'Rooted and Responsive'

Aim: We support, sustain and develop Liberal Jewish ritual and practice throughout the lifecycle

Providing a pathway for a Liberal Jewish journey through all stages of an individual's life:

In 2023 we did this by:

- ◆ Linking communities offering online resources and support for members to form collaborative partnerships, supporting best practice across a range of care and support needs linked to lifecycle events.
- ◆ Offering new options for burial through our woodland burial offering, meeting the expressed needs and preferences of a wider range of members.
- ◆ Connecting communities offering Kabbalat Torah programming, developing links between smaller and larger communities.

In 2024 we will:

- ◆ Work with our partners in the Movement for Reform Judaism on Kabbalat Torah programming for small communities.
- ◆ Continue to offer support for people wishing to convert who are not near to a progressive Jewish community through online programming.
- ◆ Develop programming to connect students and young people to local communities and progressive Jewish programming at points of transition and change.
- ◆ Continue to offer and promote a range of options at all stages of the lifecycle, creating clear resources that articulate these offerings.

Strategic objectives (continued)

Targets for 2023 (continued)

2. We are 'Inclusive and Diverse'

Aim: To raise up the multiplicity of Liberal Jewish voices

Being a leading player in social justice:

In 2023 we did this by:

- ◆ Widely promoting and supporting Mitzvah Day. This was led by our CEO, Rabbi Charley Baginsky, participating in a Mitzvah Day event at 10 Downing Street.
- ◆ Promoting social action across Liberal Judaism communities and connecting communities working on social justice projects to share resources and ideas.
- ◆ Collating resources and developing structures to support the development of the Social Justice area of the Liberal Judaism website.
- ◆ Working with partners including Rene Cassin, New Israel Fund and JVN to promote their work and opportunities for engagement with member communities.

In 2024 we will:

- ◆ Appoint a member of the Board of National Officers to be responsible for this area of work.
- ◆ Continue to develop collaborative partnerships with the Movement for Reform Judaism and community partners to deliver and promote social justice work.
- ◆ Develop a plan for integrating the work of the Black Jews and Jews of Colour group into the delivery of services by Liberal Judaism and the development of Progressive Judaism.

Ensuring we are a primary Jewish voice in the national media and amplifying the multiplicity of Liberal Jewish voice:

In 2023 we did this by:

- ◆ Developing strong connections with journalists in Jewish and national media, working with the interest shown in the creation of Progressive Judaism to create new relationships that led to greater coverage across a range of areas and in national media, including the BBC, The Times and The Guardian.
- ◆ Developed a media and promotional strategy to highlight and amplify the connection between Liberal Judaism and the Movement for Reform Judaism as the movements work towards creating Progressive Judaism. This has increased media attention within and outside the Jewish community.

Strategic objectives (continued)

Targets for 2023 (continued)

2. We are 'Inclusive and Diverse' (continued)

- ◆ Delivered training and support on effective media delivery to key voices, including Officers, staff and Vice Presidents.
- ◆ Created a masterclass series of online training sessions for member communities, including how to maximise different social media platforms and how to manage crisis communications.

In 2024 we will:

- ◆ Continue to promote the work of Liberal Judaism as part of the creation of Progressive Judaism, maintaining identity and visibility for our members and others whilst integrating our values and identity.
- ◆ Deliver more media masterclasses to community members with the aim of assisting the local and national promotion of activities in all member communities.
- ◆ Support LJY-Netzer in the promotion of their activities and ideology, particularly through the Liberal Judaism website and social media.
- ◆ Promote the activities of Liberal Judaism and our member communities to a wider audience through the creation of shared email bulletins with the Movement for Reform Judaism.

3. We are 'Collaborative and Effective'

Aim: To nurture and create collaborative communities

Increasing the collaboration between communities and between communities and Liberal Judaism and build collaborative partnerships with other organisations.

In 2023 we did this by:

- ◆ Announcing that Liberal Judaism and the Movement for Reform Judaism are working together to create a new progressive Jewish movement, to widespread support and enthusiasm.
- ◆ Starting work with partner organisations to consider relationships and opportunities for the new progressive Jewish movement, whilst maintaining positive and healthy collaboration on campaigning and other work whilst this is in progress.
- ◆ Holding a number of community roadshow events to support the engagement of community members with the new movement project, gathering ideas and feedback.
- ◆ Welcoming partner organisations to promote their work through our communications and through our community briefing events.

Strategic objectives (continued)

Targets for 2023 (continued)

3. We are 'Collaborative and Effective' (continued)

In 2024 we will:

- ◆ Continue to work with partner organisations to review and strengthen existing relationships and build new opportunities and ways of working as we prepare for the creation of a new progressive movement.
- ◆ Continue to engage with a range of partners to promote and support their work to members of Liberal Judaism member communities, including using the website, bulletin and social media channels.
- ◆ Work with member communities to cross promote opportunities to work together, for example through our small communities network.

Supporting the pastoral and social needs of our communities and future members

In 2023 we did this by:

- ◆ Providing training for care teams and volunteers in communities through the Honeycomb Project; this included a conference in June 2023 and the creation of a handbook for all communities to use.
- ◆ Delivering a wide range of community briefing events, open to member communities, on topics including databases, subsidised membership, racial justice and supporting students.
- ◆ Developing the small communities network, offering regular meetings throughout 2023 to foster mutual support of communities without a building or a rabbi, often facing similar issues.
- ◆ Offering a passport scheme for the High Holy Days, with 107 students and young people attending services in a Liberal Jewish community away from their home.
- ◆ Sending shabbat boxes to isolated Jews, especially older people in non-Jewish care homes.
- ◆ Celebrating the graduation of seven new graduates from the Ba'alei Tefillah course.
- ◆ Employing a Chaplain to develop programming and support for students and young people across the UK.
- ◆ Starting to work with five unaffiliated progressive communities in Ireland and two in England to develop and grow new communities.

Strategic objectives (continued)

Targets for 2023 (continued)

3. We are 'Collaborative and Effective' (continued)

In 2024 we will:

- ◆ Develop the work of the Chaplain with students and young people, including linking students to local communities and supporting the growth of progressive Jewish groups on campus.
- ◆ Promote a new intake for Ba'alei Tefillah course and assess the future development of the programme.
- ◆ Continue to offer support through the small communities network and the Honeycomb team to volunteers in a range of roles in member communities.
- ◆ Offer the High Holy Day passport scheme again, alongside online services for members who are unable to attend an in-person service, building on the success of these projects in 2023.
- ◆ Deliver a range of online and in person opportunities for learning and skills development for community volunteers and members, including educational programming.

4. We are 'Proud and Joyful'

Aim: To create future generations of proud and confident Liberal Jews

Increasing the link between LJY-Netzer and the Liberal Judaism communities in order to strengthen both partners

In 2023 we did this by:

- ◆ Visiting as many communities as possible to promote LJY-Netzer and strengthen connections.
- ◆ Developing new opportunities for learning within the Hadracha and induction programmes, utilising Liberal Judaism rabbis and external speakers.
- ◆ Offering a bursary programme that enables members from all communities to attend LJY- Netzer events and publicising this widely.
- ◆ Offering new opportunities for young people to learn and share, and to take this back to their community, for example through offering an exciting tour programme to Spain, Kayitz Sefarad, in 2023.

Strategic objectives (continued)

Targets for 2023 (continued)

4. We are 'Proud and Joyful'

In 2024 we will:

- ◆ Continue to work with community rabbis to develop high quality Jewish learning, utilising their skills and experience to impact on programming and preparation for events.
- ◆ Develop new opportunities to link community programming for Kabbalat Torah students with LJY-Netzer as part of partnership work on national programming for small communities.
- ◆ Visit as many Liberal Judaism communities as possible and run activities for younger members to show what is on offer and enable already engaged members to showcase their skills.
- ◆ Promote activities and financial support through all available pathways.

5. We are Meaningful and Accessible

Aim: To ensure that all those who seek the spiritual possibilities of Judaism have an accessible pathway into learning and community

Be the leading access point for Progressive Jewish education

In 2023 we did this by:

- ◆ Delivering a successful Biennial conference with more than 200 attendees online and in person from 30 communities, including speakers Rebecca Soffer, Rabbi Larry Hoffman and Rabbi Joel Hoffman.
- ◆ Facilitating collaborations between Liberal Judaism communities to share their educational offering both online and in person, for example online learning sessions and day conferences.
- ◆ Offering a series of Pirkei Avot study sessions by our rabbis which were attended by more than 100 members.
- ◆ Offering events linked to Israel at 75, including a Hot Potato event online.
- ◆ Creating the emerging leaders cohort for new leaders in our communities, which first met at Biennial with a bespoke training and education programme and subsequently for monthly training.
- ◆ Providing a centralised access to Judaism class that also supports communities without rabbinical provision.

Strategic objectives (continued)

Targets for 2023 (continued)

5. We are Meaningful and Accessible (continued)

In 2024 we will:

- ◆ Offer a range of online and in person educational events for members.
- ◆ Publish educational materials for festivals and ongoing learning for students and others.
- ◆ Support LJY-Netzer to develop their educational offering through providing access to educators and experts, supporting high quality education from our youth department to young people aged 8+.
- ◆ Continue to offer a centralised access to Judaism courses online and supporting members of communities without rabbis.

Continuing to develop a robust funding portfolio

In 2023 we did this by:

- ◆ Creating and sharing a register of grants and foundations that communities can apply to for their own projects, sharing knowledge and developing a wider funding portfolio across the movement.
- ◆ Purchasing, consecrating and promoting a burial Woodland site, extending our offering in this area.

In 2024 we will do this by:

- ◆ Continuing to research and seek new relationships with grant funders and trusts who have values and goals that align with ours.
- ◆ Further developing and implementing a marketing plan for non-member funerals (including woodland burials).

Financial review

General

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a deficit of £108,708 was recorded. This is compared to a surplus of £147,882 in 2022.

Financial review (continued)

General (continued)

At the year-end reserves were £765,955 (2022 – £874,663) consisting of general unrestricted funds of £132,552 (2022 – £338,975), designated funds of £618,048 (2022 – £515,927) and restricted funds of £15,355 (2022 – £19,761).

Income

Total income was up by £35,544 to £1,791,837 in 2023 (2022 – £1,756,239).

There were increases in a number of areas of income in 2023. Congregational Affiliation Fees increased by £9,253 (£527,320 in 2023, £518,067 in 2022). This is due to small increases in fees due to increasing membership, as well as full payment by all communities and some repayment of a historic loan against Congregational Affiliation Fees due during the Covid period. There was also an increase in cemetery scheme income of £20,620 (£454,931 in 2023, £434,311 in 2022) due to rising costs and a relatively high rate of deaths in 2023. LJY-Netzer and youth activity income increased by £55,597 (£366,763 in 2023, £311,166 in 2022) due, in part, to successful tours to Israel and Spain. Outreach and rabbinic services increased by £53,206 (£226,690 in 2023, £173,484 in 2022) due in part to an increase in grant funding for this area of work.

The above increases were offset by a decrease in income seen within fundraising from donors of £125,675 (£144,289 in 2023, £269,964 in 2022). This was an expected decrease as 2022 was an exceptional year, due to the match-fundraising event.

Expenditure

In 2023 total expenditure increased by £292,134 to £1,900,545 (£1,608,411 in 2022).

The most significant increase in this area relates to events – in 2023 the Biennial conference and smaller events had expenditure of £119,622 (£8,256 in 2022).

Staffing costs also increased to £652,211 in 2023 (£527,336 in 2022). This increase includes a cost-of-living increase award for staff, as well as two significant back payments due to staff which were negotiated and paid during the year.

Cemetery and funeral running costs increased to £313,051 in 2023 (£268,347 in 2022). This was due in part to an increase in the death rate from 2022, with associated increases in costs.

LJY-Netzer activities increased to £298,709 in 2023 (£231,562 in 2022), due partly to the addition of Kayitz Sefarad, a tour to Spain for 17 year olds. We also used a new venue for Kadimah which resulted in higher costs.

Financial review (continued)

Expenditure (continued)

There was a decrease in grant funding from £164,027 in 2023 (£179,135 in 2022). This varies annually as it partly depends on the number of students enrolled at Leo Baeck College; as the cohort was smaller in 2023, so was the cost.

Support costs overall increased during the year to £340,611 in 2023 (£309,842 in 2022) due to an increase in staff costs and travel costs, partly due to increased travel to communities.

Pay Policy

The pay and remuneration of all staff, including senior management personnel, is set annually through a review process conducted by the Board of National Officers. This process includes a review of salaries for similar positions in other non-profit organisations, particularly in the Jewish charity sector, and rabbinic contractual arrangements recommended by the Conference of Liberal Rabbis and Cantors.

Fundraising

Liberal Judaism manages all fundraising internally. Fundraising is overseen by the Chief Executive Officer, Rabbi Charley Baginsky.

The key regular elements of the fundraising strategy are a Patron's scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £2,500 per annum, one off donations and grant funding from a range of sources.

Fundraising communications are managed with regard to the General Data Protection Regulation. No complaints about fundraising were received in 2023, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator and complies with the regulator's code of practice.

We continue to be fortunate to have the generous support of our patrons and friends.

We have received grants from a number of funders and continue to develop positive and mutually beneficial relationships to deliver a range of projects. This year we have received support from the North London Trust for Progressive Judaism to support a range of projects, including bursary support for our summer events, to support learning at all ages with a grant for LJY-Netzer leadership development and the Ba'alei Tefillah programme and support for streaming our Biennial. We have also received grants from the Jewish Youth Fund, the Children's Aid Committee and UJIA to support the essential work of LJY-Netzer for both core and project work. We are hugely grateful to all of our funding partners for their engagement with our work.

General donations include £65,040 gift in kind income for pro bono legal work including that relating to the loan of £110,000 from The Ark for the purchase of plots at Greenacre Cemetery.

Structure, governance and management

Liberal Judaism (ULPS) is established as a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions. In the event of the company being wound up the maximum each member will contribute will be £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of approval of the financial statements:

- ◆ Ruth Seager (Chair, Resigned September 2023)
- ◆ Karen Newman (Deputy Chair to September 2023, Acting Chair from October 2023)
- ◆ Rabbi Rebecca Birk (co-Chair of Conference of Liberal Rabbis and Cantors, resigned January 2024)
- ◆ Alexandra Boyd
- ◆ Rosalind Clayton (Resigned July 2023)
- ◆ Alex Kinchin-Smith
- ◆ Leslie Moss (Treasurer)
- ◆ Owen Power
- ◆ Hannah Stephenson
- ◆ Susanne Szal (Resigned July 2023)
- ◆ Penny Beral (Co-opted November 2023)
- ◆ Sue Head (Co-opted November 2023)
- ◆ Tommer Spence (Co-opted November 2023)
- ◆ Rabbi Anna Wolfson (co-Chair of Conference of Liberal Rabbis and Cantors, appointed April 2024)

The trustees of Liberal Judaism, known as Officers, are recruited on the basis of skills that they can offer where gaps exist in the trustee group. Consideration is also given to the representation of a cross section of Liberal Judaism's membership on the Board of National Officers.

Structure, governance and management (continued)

Officers can be co-opted during the year by the Board of National Officers, for their election to be confirmed at the AGM or Council or can stand at the AGM for direct election. Officers serve three-year terms. The trustees' induction and training programme is reviewed regularly. The Board of National Officers delegate day-to-day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive Officer, Rabbi Charley Baginsky.

The Board of National Officers met seven times during the year to consider strategic and business matters that have an impact on the organisation. The Board of National Officers are mandated to make decisions on these matters by the Council, which meets quarterly and is comprised of representatives from all member communities.

There are no related organisations.

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission.

In addition to the generosity of our Patrons and donors, a number of specific grants were received from a range of grant making bodies and trusts. These grants totalled £149,543 in 2023.

Risk – significant events, risk and uncertainties

The most significant financial uncertainties and risks experienced by Liberal Judaism relate to the availability of different funding sources, all of which have different vulnerabilities. These risks are managed using a variety of strategies:

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2,500 per annum. A new Friends scheme for donors making a contribution of less than £2,500 per annum was launched in late 2017 and has increased income from smaller regular donations. There is a risk that the relationship between donors and the organisation may become stale or that a lack of connection may lead to a loss of donors; the Chief Executive Officer works with the team on stewardship to ensure that donors receive regular communications and opportunities to engage with the work of the organisation.

2. **Collection of Congregational Fees** – in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Where difficulties arise a support package is offered, including development support and the reduction of fees as a loan repayable over an agreed time period. This has been a successful strategy so far.

3. **Grants** – Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.

Risk – significant events, risk and uncertainties (continued)

4. **Sale of Services** – a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). This target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service. In 2023 work continued on search engine optimisation for non-member funeral services, helping families who may need our services to find us.

Other financial risks that could have an impact on Liberal Judaism include:

- ◆ Fraudulent activity – the organisation has a range of internal reviews and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.
- ◆ Stock – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events which are anticipated or forecast for 2024.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained as a reserve fund. The purpose of this reserve fund is to ensure that the organisation can continue to deliver our strategic objectives in the event of a loss or gap in income; the fund exists to enable Liberal Judaism to continue to operate whilst alternative sources of funding are identified. The reserve fund also enables the funding of capital projects and could cover expenditure to deliver strategic projects that Liberal Judaism would otherwise be unable to fund.

The trustees consider that reserves at a level equivalent to between three and six months' expenditure will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserve target was reviewed in 2023 and increased to £355,000, which is based on operational outputs, partnership arrangements and HR commitments. This amount will be reviewed annually against inflation.

Although the unrestricted general reserve fund at the end of 2023 of £132,552 (2022 - £338,975) was reduced from the beginning of the year, the target identified by the trustees remains in place, with the goal of building this reserve figure within 5 years.

Statement of trustees' responsibilities

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

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

Statement of trustees' responsibilities (continued)

In preparing these financial statements, the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in the Charities SORP;
- ♦ make judgements and estimates that are reasonable and prudent;
- ♦ state whether applicable United Kingdom Accounting Standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

The report of the Trustees has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' report was approved by the Board of Trustees



Chair
Karen Newman

Date: 9 July 2024

Independent auditor's report to the trustees of Liberal Judaism (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the trustees' report, which is also the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the directors' report included within the trustees' 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 charity and its environment obtained during the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Trustees' responsibilities

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ 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 obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006); and
- ◆ we have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

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 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 risk of fraud through management bias and override of controls we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ reviewed journal entries to identify unusual transactions; and
- ◆ assessed whether the judgements and the assumptions made in determining accounting estimates were indicative of potential bias.

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

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's trustees, 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 trustees those matters that 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's and the company's trustees as a body, for our audit work, or the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Edward Finch', with a stylized flourish at the end.

9 July 2024

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities (including income and expenditure account) Year to 31 December 2023

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and endowments from:						
Donations and legacies	1	209,329	—	—	209,329	269,964
Charitable activities	2	1,497,329	—	149,543	1,646,872	1,485,694
Investments	3	2,959	—	—	2,959	635
Total income		1,709,617	—	149,543	1,859,160	1,756,293
Expenditure on:						
Raising funds	4	28,970	—	—	28,970	32,159
Charitable activities	5	1,784,949	—	153,949	1,938,898	1,576,252
Total expenditure		1,813,919	—	153,949	1,967,868	1,608,411
Net (expenditure) income before transfers		(104,302)	—	(4,406)	(108,708)	147,882
Gross transfers between funds		(102,121)	102,121	—	—	—
Net movement in funds		(206,423)	102,121	(4,406)	(108,708)	147,882
Fund balances at 1 January 2023		338,975	515,927	19,761	874,663	726,781
Fund balances at 31 December 2023		132,552	618,048	15,355	765,955	874,663

All income and expenditure derive from continuing activities.

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

Statement of financial activities (including income and expenditure account) Year to 31 December 2023

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
<i>Income and endowments from:</i>						
Donations and legacies	1	269,964	—	—	269,964	80,907
Charitable activities	2	1,362,478	—	123,216	1,485,694	1,303,979
Investments	3	635	—	—	635	9
Other activities		—	—	—	—	16,718
Total income		1,633,077	—	123,216	1,756,293	1,401,613
<i>Expenditure on:</i>						
Raising funds	4	32,159	—	—	32,159	11,103
Charitable activities	5	1,455,591	—	120,661	1,576,252	1,246,018
Total expenditure		1,487,750	—	120,661	1,608,411	1,257,121
<i>Net income (expenditure) before transfers</i>		<i>145,327</i>	<i>—</i>	<i>2,555</i>	<i>147,882</i>	<i>144,492</i>
<i>Gross transfers between funds</i>		<i>5,800</i>	<i>(5,800)</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Net movement in funds</i>		<i>151,127</i>	<i>(5,800)</i>	<i>2,555</i>	<i>147,882</i>	<i>144,492</i>
<i>Fund balances at 1 January 2022</i>		<i>187,848</i>	<i>521,727</i>	<i>17,206</i>	<i>726,781</i>	<i>582,289</i>
<i>Fund balances at 31 December 2022</i>		<i>338,975</i>	<i>515,927</i>	<i>19,761</i>	<i>874,663</i>	<i>726,781</i>

All income and expenditure derive from continuing activities.

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

Balance sheet 31 December 2023

	Notes	2023 £'000	2023 £'000	2022 £'000	2022 £'000
Fixed assets					
Tangible assets	11		620,855		520,059
Current assets					
Stocks	12	20,606		25,376	
Debtors	13	105,805		141,345	
Cash at bank and in hand		234,045		313,097	
		<u>360,456</u>		<u>479,818</u>	
Creditors: amounts falling due within one year	14	(145,869)		(125,214)	
Net current assets			<u>214,587</u>		<u>354,604</u>
Creditors: amounts falling due after more than one year	15		(69,487)		—
Net assets			<u>765,955</u>		<u>874,663</u>
Income funds					
Restricted funds	16		15,355		19,761
<i>Unrestricted funds</i>					
Designated funds	17	618,048		515,927	
General funds		<u>132,552</u>		<u>338,975</u>	
			<u>750,600</u>		<u>854,902</u>
			<u>765,955</u>		<u>874,663</u>

The financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Approved by the trustees and signed on their behalf by:

Karen Newman

Leslie Moss

Chair
Karen Newman
9 July 2024

Treasurer
Leslie Moss
9 July 2024

Registered company number: 08281223

Statement of cash flows Year to 31 December 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash (used in) provided by operating activities	A	(175,511)	148,251
Cash flows from investing activities:			
Investment income received		2,959	635
Net cash provided by investing activities		2,959	635
Cash flows from financing activities:			
Borrowings		93,500	—
Net cash provided by financing activities		93,500	—
Net (decrease) / increase in cash and cash equivalents		(79,052)	148,886
Cash and cash equivalents at 1 January	B	313,097	164,211
Cash and cash equivalents at 31 December	B	234,045	313,097

Notes to the statement of cash flows for the year to 31 December 2023

A Cash flows from operating activities

	2023 £	2022 £
(Deficit) / surplus for the year	(108,708)	147,882
Adjustments for:		
Investment income recognised in statements of financial activities	(2,959)	(635)
Purchase of tangible fixed assets	(109,750)	(3,505)
Loss on disposal of tangible fixed assets	—	52,121
Depreciation of tangible fixed assets	8,954	12,348
Decrease (increase) in stocks	4,770	(10,716)
Decrease (increase) in debtors	35,540	(71,585)
(Decrease) increase in creditors	(3,358)	22,341
Cash (used in) provided by operations	(175,511)	148,251

B Analysis of changes in net debt

	At 1 January 2023 £'000	Cash flows £'000	At 31 December 2023 £'000
Cash at bank and in hand	313,097	(79,052)	234,045
	313,097	(79,052)	234,045

Company information

Liberal Judaism (ULPS) is a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). Liberal Judaism aims to promote religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism.

The registered address for Liberal Judaism is The Montagu Centre, 21 Maple Street, London, W1T 4BE.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is also the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements. The work with the Movement for Reform Judaism to create one Progressive Judaism movement is on-going and has not yet been formalised, with the merger of the two entities not expected to take place within one year from the date of approval of the financial statements. As such no decision has been made to liquidate the charitable company and the accounts have therefore been prepared on a going concern basis.

Charitable funds

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

Designated funds comprise unrestricted funds that have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

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

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is considered probable. Where legacies have been notified to the charity, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated professional services are recognised on the basis of the value of the gift to the charity which is the amount that the charity would have been willing and able to pay to obtain these services on the open market; a corresponding amount is then recognised in expenditure in the same period as the receipt.

Cemetery scheme income includes ground fees, which relates to monies receivable for membership to the burial scheme, and funeral income, which relates to monies receivable from the charity's performance of funeral services and burials.

Youth and Kadimah income relates to monies receivable for the services and activities provided.

Congregational subscriptions relate to monies receivable from member synagogues.

Outreach and Rabbinic services relate to monies received for providing rabbinic and outreach services in Liberal Judaism communities.

Other incoming resources relate to monies received for smaller, ad-hoc services including publications sales, charges for postage and packaging and other smaller sales of materials.

Income from charitable activities is included in income on a receivable basis.

In accordance with the Charities SORP FRS 102 volunteers time is not included as income in the charity's accounts. Liberal Judaism's key volunteers are young people who lead at all levels on LJY-Netzer events, including Machanhe Shamayim, Machaneh Kadimah, Kayitz and Israel Tour. We assess that 77 volunteers gave their time in 2023, and estimate that this time totalled approximately 19,302 hours. Without the dedicated commitment of these volunteers we would not be able to offer these events, and we are very grateful for their contribution.

Expenditure

Expenditure is accounted for on an accruals basis and includes attributable VAT, which cannot be recovered. Costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Costs of raising funds consist of Council of Patrons expenditure.

Expenditure relating to the charitable activities are those elements of expenditure directly and indirectly incurred in performing these activities. Costs that are not directly attributable to a specific activity have been allocated on a percentage basis, according to the time the charity devotes to each of the charitable activities.

Governance costs comprise costs for the running of the charity itself as an organisation, including fulfilling its statutory obligations.

Grants payable are included in the statement of financial activities in the year when they are payable. There is no legal or constructive liability to pay these grants.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets over their useful lives on the following bases:

♦ Freehold land	Not depreciated; this includes cemetery land
♦ Leasehold	Period of lease
♦ Computer equipment	3 years straight line
♦ Fixtures, fittings & equipment	10% on a reducing balance
♦ Scrolls	Not depreciated as high residual value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income (expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct costs that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity contributes towards employees' personal pension schemes. Contributions payable are charged to the statement of financial activities in the year they are payable.

Leases

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements during the year.

1 Donations and legacies

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Donations and gifts	209,329	269,964
Donations and gifts		
Donations – general	28,907	118,593
Council of Patrons	99,603	147,161
Friends	15,779	4,210
Donated services	65,040	—
	209,329	269,964

2 Charitable activities

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2023 £
Income derived from charitable activities	454,931	369,089	527,320	226,691	68,841	1,646,872
Analysis by fund:						
Unrestricted funds – general	454,931	307,546	527,320	191,791	15,741	1,497,329
Restricted funds	—	61,543	—	34,900	53,100	149,543
	454,931	369,089	527,320	226,691	68,841	1,646,872
	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2022 £
Income derived from charitable activities	434,311	311,166	518,067	173,484	48,666	1,485,694
Analysis by fund:						
Unrestricted funds – general	434,311	238,155	518,067	161,456	10,489	1,362,478
Restricted funds	—	73,011	—	12,028	38,177	123,216
	434,311	311,166	518,067	173,484	48,666	1,485,694

3 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	2,959	635

4 Raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other fundraising costs	28,970	32,159

5 Charitable activities

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2023 £
Staff costs	147,840	197,119	98,560	49,280	492,799
Depreciation	2,686	3,582	1,791	895	8,954
Local projects	—	119,622	—	—	119,622
Youth expenditure	300,992	—	—	—	300,992
Funeral costs	—	—	171,123	—	171,123
Cemetery running costs	—	—	141,928	—	141,928
Other costs	—	34,415	70,678	30,888	135,981
	451,518	354,738	484,080	81,063	1,371,399
Grant funding of activities (see note 6)	—	—	—	164,027	164,027
Share of support costs (see note 7)	108,802	145,069	72,534	36,267	362,672
Share of governance costs (see note 7)	12,240	16,320	8,160	4,080	40,800
	572,560	516,127	564,774	285,437	1,938,898
Analysis by fund					
Unrestricted funds – general	503,776	460,862	564,774	255,537	1,784,949
Restricted funds	68,784	55,265	—	29,900	153,949
	572,560	516,127	564,774	285,437	1,938,898

5 Charitable activities (continued)

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2022 £
Staff costs	126,561	168,748	84,374	42,185	421,868
Depreciation	3,704	4,939	2,470	1,235	12,348
Loss on disposal of fixed assets	15,637	20,848	10,423	5,213	52,121
Local projects	—	8,256	—	—	8,256
Youth expenditure	231,562	—	—	—	231,562
Funeral costs	—	—	123,676	—	123,676
Cemetery running costs	—	—	144,671	—	144,671
Other costs	—	45,257	1,152	19,806	66,215
	377,464	248,048	366,766	68,439	1,060,717
Grant funding of activities (see note 6)	—	12,421	—	166,714	179,135
Share of support costs (see note 7)	93,202	123,989	61,584	31,067	309,842
Share of governance costs (see note 7)	7,967	10,623	5,311	2,657	26,558
	478,633	395,081	433,662	268,876	1,576,252
Analysis by fund					
Unrestricted funds – general	405,622	359,459	433,662	256,848	1,455,591
Restricted funds	73,011	35,622	—	12,028	120,661
	478,633	395,081	433,662	268,876	1,576,252

6 Grants payable

	Outreach and community work £	Rabbinic development £	Total 2023 £	Outreach and community work £	Rabbinic development £	Total 2022 £
Grants to institutions:						
Leo Baeck College	—	115,501	115,501	—	115,000	115,000
European Union of Progressive Jews	—	—	—	12,421	—	12,421
	—	115,501	115,501	12,421	115,000	127,421
Grants to individuals	—	48,526	48,526	—	51,714	51,714
	—	164,027	164,027	12,421	166,714	179,135

Grants made to individuals consist of bursaries payable to Leo Baeck College students. During 2023, bursaries were given to 7 student rabbis studying at Leo Baeck College (bursaries were given to 6 students in 2022).

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	130,441	—	130,441	105,467	—	105,467
Office and general costs	126,415	—	126,415	115,720	—	115,720
Travel and subsistence	25,885	—	25,885	13,391	—	13,391
Other costs	24,216	—	24,216	30,446	—	30,446
Audit fees	—	16,800	16,800	—	26,558	26,558
Legal and professional	33,653	24,000	57,653	29,938	—	29,938
Accountancy Fees	22,062	—	22,062	14,880	—	14,880
	362,672	40,800	403,472	309,842	26,558	336,400

8 Net (expenditure) / income for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation (note 11)	8,954	12,348
Auditor's remuneration	16,800	26,558
Lease payments	1,500	1,500

9 Trustees

During the year, no trustees received any remuneration or benefits but one trustee (2022 – two) was reimbursed expenses for travel, totalling £311 (2022 – £271).

10 Employees

Number of employees

The average monthly headcount during the year was:

	2023	2022
	Number	Number
Managerial	4	4
Professional	3	3
Support	5	4
Youth	3	3
	15	14

Employment costs

	2023	2022
	£	£
Wages and salaries	540,481	442,586
Social security costs	52,171	42,868
Pension costs	54,414	41,882
Redundancy payments	5,144	—
	652,210	527,336

Employees (continued)

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

	2023 Number	2022 Number
£70,000 - £80,000	—	1
£90,000 - £100,000	1	—

Key management personnel consists of the Chief Executive and Chief Operating Officer. Their total remuneration (including taxable benefits and employer's national insurance and pension contributions) was £193,137 (2022 – £159,275).

11 Tangible fixed assets

	Freehold land £	Leasehold £	Computer equipment £	Fixtures, fittings & equipment £	Scrolls £	Total £
Cost						
At 1 January 2023	513,270	232,000	10,426	—	1,014	756,710
Additions	—	109,750	—	—	—	109,750
At 31 December 2023	513,270	341,750	10,426	—	1,014	866,460
Depreciation						
At 1 January 2023	95,944	133,400	7,307	—	—	236,651
Charge for the year	—	7,629	1,325	—	—	8,954
At 31 December 2023	95,944	141,029	8,632	—	—	245,605
Carrying amount						
At 31 December 2023	417,326	200,721	1,794	—	1,014	620,855
At 31 December 2022	417,326	98,600	3,119	—	1,014	520,059

12 Stocks

	2023 £	2022 £
Finished goods and goods for resale	20,605	25,376

13 Debtors

Amounts falling due within one year:

	2023 £	2022 £
Trade debtors	45,255	45,298
Prepayments and accrued income	63,550	96,047
	105,805	141,345

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	23,653	—
Taxation and social security	13,600	13,937
Trade creditors	71,462	45,815
Other creditors	9,866	4,062
Accruals and deferred income	26,928	61,400
	145,869	125,214

Deferred income brought forward from 2022 was £8,950, all of which was released in 2023.

15 Creditors: amounts falling due after more than one year

	2023 £	2022 £
Borrowings	69,487	—
	69,487	—

During the year Liberal Judaism borrowed £110,000 from The Ark Synagogue to enable the purchase of plots at Greenacres woodland burial site. The loan is repayable over a period of 5 years from 24 March 2023, with monthly repayment amounts of £2,001 and an annual fixed interest charge of 3.5%.

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Balance at 1 January 2022 £	Transfers £	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Church Urban Fund	3,400	—	3,400	—	—	3,400
UJIA	—	—	—	41,001	(41,001)	—
Children's Aid Committee	—	—	—	5,000	(5,000)	—
NLPS Trust	—	—	—	45,900	(45,900)	—
Jewish Youth Fund	—	—	—	4,500	(4,500)	—
Rosita Rosenberg Legacy Fund	3,107	—	3,107	—	(2,283)	824
The Ark Yom Kippur Appeal Fund	—	7,528	7,528	—	—	7,528
Chief Executive Discretionary Fund	—	4,020	4,020	3,100	(5,265)	1,855
Maurice Needleman Settlement	10,699	(10,699)	—	—	—	—
West Central Liberal Synagogue	—	1,706	1,706	—	—	1,706
Social Action Fund	—	—	—	42	—	42
Progressive Judaism Project	—	—	—	50,000	(50,000)	—
	17,206	2,555	19,761	149,543	(153,949)	15,355

Restricted funds (continued)

The **Church Urban Fund** grant money is being held on behalf of a small local project, Celebrating Camden Women and will be released on request when their project is complete.

UJIA awarded a grant to support the work of our youth movement, LJY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place.

The **Children's Aid Committee** provided funding which supported leadership development within LJY-Netzer.

The **North London Trust for Progressive Judaism (NLPS Trust)** provided grants to support our Biennial; to assist us in offering bursaries to as many families as possible to support attendance on LJY-Netzer events; to support our overseas tour for Bogrim (graduates) of LJY-Netzer; to support the Ba'alei Tefillah programme; to support the Hadracha (leadership education) programme of LJY-Netzer; to support the developing community in Exeter and to support rabbinic student bursaries.

The **Jewish Youth Fund** provided funding which supported welfare provision on LJY-Netzer's summer camp, Kadimah.

The **Rosita Rosenberg Legacy Fund** was set up to honour the memory of Rosita Rosenberg z"l and is made up of donations in her honour. It is to be used for bursaries to support young people to engage with LJY-Netzer and Liberal Judaism.

The **Ark Yom Kippur Appeal Fund** was granted to assist with the development costs of special projects within Liberal Judaism.

The **Chief Executive Discretionary Fund** comprises money received for the work of the CEO when she provides consultancy to organisations outside Liberal Judaism. It is used to support bursaries and other ad-hoc needs of Liberal Judaism's members, including bursaries for LJY-Netzer events.

West Central Liberal Synagogue gave a grant when they disbanded to fund the printing of new copies of the Liberal Judaism siddur. The monies left will be used for further reprinting work.

Social Action Fund relates to funds raised by LJY-Netzer for disbursement to social action projects.

Progressive Judaism Project relates to a donation received specifically to fund work necessary for the co-creation of a new progressive Jewish organisation in partnership with the Movement for Reform Judaism.

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2022 £	Transfers £	Balance at 1 January 2023 £	Transfers £	Balance at 31 December 2023 £
Cemetery land	521,727	(5,800)	515,927	102,121	618,048

Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land.

18 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2023 £
Fund balances at 31 December 2023 are represented by:				
Tangible assets	2,807	618,048	—	620,855
Current assets (liabilities)	129,745	—	15,355	145,100
	132,552	618,048	15,355	765,955

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	4,132	515,927	—	520,059
Current assets (liabilities)	334,843	—	19,761	354,604
	338,975	515,927	19,761	874,663

19 Operating lease commitments

	2023 £	2022 £
Within one year	1,500	1,500
Between two and five years	6,000	6,000
In over five years	448,125	449,625
	455,625	457,125

20 Related party transactions

The trustees of Liberal Judaism are also members of Liberal Judaism communities, and receive and access services from Liberal Judaism as members in this capacity. Transactions relating to trustees that would apply to any other member – for example paying for children to attend LJY-Netzer events – have not been disclosed in these accounts as there is no difference in access or payment due to trustee status.

During 2023, payments to the value of £3,075 (2022: £9,910) were made to Tigerpink, which is owned by Richard Bloom, partner of Rabbi Charley Baginsky. These payments were for the production of materials and resources used for promotion and publicity in 2023, including websites and materials for the Biennial.

During 2023, Rabbi Charley Baginsky and Karen Newman served on the board of Leo Baeck College. During the year, grants of £164,027 (2022: £166,714) were made to Leo Baeck College for the purpose of training rabbis, and payments relating to the activities of the college of £20,144 (2022: £nil) were made.

During 2023, donations totalling £2,935 (2022: £2,788) were received, from five trustees and one member of key management personnel (2022: nine trustees and two members of key management personnel).

During 2023, Alexandra Boyd served as a trustee of the Wessex Liberal Jewish Community. Payments to the value of £3,960 were made to Wessex Liberal Jewish Community in relation to outreach and community work and amounts totalling £7,371 (2022: £7,063) were received including synagogue contributions to youth activities and Rabbi services.

Accounts

Liberal Judaism (ULPS)

Annual Report and Financial Statements

31 December 2022

Company Limited by Guarantee
Registration Number
08281223 (England and Wales)

Charity Registration Number
1151090

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Trustees	Ruth Seager (Chair) Janet Berkman (resigned 19 July 2022) Rabbi Rebecca Birk Alexandra Boyd (appointed 19 July 2022) Rosalind Clayton Alex Kinchin-Smith Leslie Moss (appointed Treasurer 19 July 2022) Karen Newman Owen Power Paul Silver-Myer (resigned 19 July 2022) Hannah Stephenson (re-appointed 19 July 2022) Susanne Szal
Registered office	The Montagu Centre 21 Maple Street London W1T 4BE
Company registration number	08281223 (England and Wales)
Charity registration number	1151090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	National Westminster Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1U 6AT United Kingdom

The Trustees present their report and financial statements for the year ended 31 December 2022.

The financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities – Review of progress 2022

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

The principal objective of Liberal Judaism is to promote religion by teaching and to advance the beliefs and practices of Liberal and Progressive Judaism generally.

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials to both its constituents and their members. It develops, assists and supports new groups, small communities and larger congregations. It supports in both finance and personnel the work of other associated bodies including the Leo Baeck College and the World Union for Progressive Judaism.

Liberal Judaism publishes prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, and more specifically, Liberal Judaism responds to matters of a social and ethical nature.

Overview of achievements and performance in 2022

Celebrating the movement's 120th anniversary, Liberal Judaism, its leadership and communities continued to excel in making sure members' spiritual, human, intellectual and pastoral needs were met – both back in person after the pandemic and via online and hybrid services, events and activities.

Highlights included the movement's first ever online Crowdfunder, a successful Day of Celebration and various anniversary events.

Liberal Judaism also continued its remit of providing education, religious and community services to its constituents and to wider Anglo Jewry.

Day of Celebration

Liberal Judaism's leaders and rabbis outlined "big dreams of what is possible" at the Day of Celebration 2022 – the first in-person event for three years. More than 150 people took part at The Liberal Jewish Synagogue in St John's Wood, with 100 others taking part via live streaming.

In her opening remarks, Liberal Judaism CEO Rabbi Charley Baginsky outlined our many recent successes and urged delegates to continue to help our movement develop and grow as we celebrate this 120th anniversary year.

Day of Celebration (continued)

Charley said: “Today is all about exploring the past and beginning to think about the future.

At the start of the pandemic, we made a commitment. We committed to collaboration, to raising up a multitude of voices and to ensuring that Liberal Judaism met the needs of those on the margins. But we also committed to ensuring that we were not seen as a marginal part of Judaism, but rather a central place in the beautiful spectrum of what it means to be Jewish.

This creative fulcrum where Liberal and Judaism meet now needs to be nurtured. We have such big dreams of what is possible and now is the time to bring them to fruition.”

Liberal Judaism President Rabbi Dr Andrew Goldstein also laid down a challenge, saying: “In its 120 years, Liberal Judaism has faced several eras of change and challenge and has come out stronger, has often led the Jewish way and has been creative and outward looking, yet inwardly inclusive. Our next challenge starts now with this conference. Let us renew our enthusiasm and increase our commitment.”

The Day of Celebration’s keynote presentation was given by Sara Nathan, Co-Founder of Refugees at Home, and World Jewish Relief CEO Paul Anticoni. They outlined what role Liberal Jews can play to assist in the many refugee crises currently unfolding around the world.

Other speakers and presenters at the event included JW3 CEO Raymond Simonsen and the Church of England’s first Minority Ethnic Vocations Officer Rosemarie Davidson-Gotobed, as well as Liberal Judaism Chair Ruth Seager.

Record amount raised

An online fundraiser for Liberal Judaism raised over £200,000.

More than 1,100 people made donations in the 36-hour online fundraiser. These included members of Liberal communities all around the UK, as well as Reform, Orthodox and Masorti Jews.

The money will be used for a series of initiatives to build Liberal Judaism for the future, with many focussed on supporting youth and communities.

The centrepiece will be a new online hub to throw our doors open as widely as possible and support people wherever they are. The money will also fund a Progressive Jewish Chaplain in universities, a social justice department and b’nei mitzvah and Kabbalat Torah programming for smaller communities.

It will support families in need by providing bursaries for children wanting to attend LJY-Netzer youth camps and events, as well as sending Shabbat boxes to elderly members of the community living in non-Jewish care homes.

Liberal Judaism CEO Rabbi Charley Baginsky was blown away by the response of communities and members, of all ages and parts of the country, who really got behind the campaign.

Record amount raised (continued)

She said: “This has been an incredible achievement – five times more than we have ever raised before. What makes me most proud is that we had a whole army of people giving small amounts.

This was about raising money to do more, but that has not been the bit that has really affected me. It has been the number of people who engaged, the stories I heard, the messages I received and the love that has surrounded us. I think we really might be bringing Judaism home.”

Open House Shabbat

The Open House Shabbat initiative saw each Liberal Judaism congregation hold at least one Shabbat during the 120th anniversary year for which they threw open their doors – whether in-person, online or both – to the rest of the Liberal Jewish world and beyond.

This allowed Liberal Judaism to showcase and amplify the work of our communities and gave everyone the chance to support each other.

It is fitting that the first Open House took place at the Liberal Jewish Synagogue, the movement's founding and largest synagogue.

Support for Ukraine

Liberal Judaism, its communities and the World Union for Progressive Judaism (WUPJ) provided financial, spiritual and practical support for Jews and others in Ukraine.

Even before the Russian invasion, The Liberal Jewish Synagogue (LJS) hosted an Erev Shabbat service, broadcast worldwide, to show solidarity with the Ukrainian Jewish Community – organised by Rabbi Igor Zinkov.

The guest speaker was Rabbi Julia Gris, who serves the Progressive Community in Odessa, Shirat ha-Yam. She told us how the hundreds of letters of support she has received from congregations all around the world mean a great deal to her. Julia expressed her deep gratitude and ended her moving talk with a prayer for international understanding.

The service also included heartfelt contributions from Liberal Judaism's Rabbi Dr René Pfertzel and WUPJ President Rabbi Sergio Bergman.

Rabbi Igor Zinkov also co-chairs the WUPJ's Ukraine Crisis Fund, which has raised more than £2million to help those in Ukraine and Ukrainian refugees in other countries.

Fundraising concerts and events for Ukraine took place in many Liberal communities including The Ark Synagogue, Kingston Liberal Synagogue and Birmingham Progressive Synagogue.

A new President

Rabbi Alexandra Wright was elected as the new President of Liberal Judaism. The Senior Rabbi at The Liberal Jewish Synagogue (LJS) since 2004, she was the first woman to lead a major Jewish congregation in the UK.

A new President (continued)

She said: "I hope I can be a worthy successor to all my predecessors who did so much to disseminate our proud heritage and the significant message of Liberal Judaism – a Judaism that aspires to be sincere in its worship, incisive in its teaching and inclusive and caring in the work of its communities."

Pride Celebration

Liberal Judaism celebrated Pride in style with a Pre-Pride Erev Shabbat Celebration hosted by The Liberal Jewish Synagogue (LJS). This was followed, after a chavurah supper, by a live concert by the Pink Singers.

The Pink Singers were delighted to be returning to the LJS and they put together a wonderful programme of songs from different genres.

Rabbi René Pfertzel, who was there when the Pink Singers performed at the LJS in 2017, said that watching them sing lent the Hebrew inscription above the Ark – which translates as 'worship the Eternal One with joy' – a new meaning.

The concert was preceded by the Pre-Pride Erev Shabbat Celebration created by Rabbi Indigo Jonah Raphael along with Rabbi Rachel Benjamin and Liberal Judaism Deputy Chair Karen Newman.

Speakers, both in-person and on video, spanned the wide spectrum of the Jewish LGBTQI+ community. They included Liberal Judaism's Officer for Communities and Social Justice, Owen Power, and Rabbi Elli Tikvah Sarah, who has done so much to pioneer inclusion within Liberal Judaism.

High Holy Days ticket scheme

Liberal Judaism once again teamed up with the Movement for Reform Judaism to ensure that all students and young adults can attend Progressive High Holy Days services.

The High Holy Days 5783 Ticket Scheme enabled students and young adults to attend services for free at the Liberal or Reform synagogue of their choice – giving them access to more than 80 different communities covering almost every part of the UK – including major university towns and cities.

Visit from the World Union

The President of the World Union for Progressive Judaism (WUPJ) met with Liberal Judaism's leadership as part of his first trip to the UK in the role.

In a day spent at Leo Baeck College, Rabbi Sergio Bergman - accompanied by WUPJ Chair Carole Sterling - spoke at length with Liberal Judaism CEO Rabbi Charley Baginsky and Director of Youth Becca Fetterman. They also met College Principal Rabbi Dr Deborah Kahn-Harris, Dean Rabbi Dr Charles Middleburgh and Acting Chair Mimi Konigsberg.

Discussions were centred around the vital role British Progressive Judaism can play in the global movement and exploring ways that skills and experiences can be shared.

Visit from the World Union (continued)

He said: "Our visit to the leaders of the Progressive movements in the UK was informal and with the intention of looking deeper into the local needs of the Liberal and Reform movements, their associated institutions, volunteer, youth and professional leaders.

This is just the beginning of a programme of collaboration over time, which will also include visits to other movements and inter-religious dialogue that are part of our worldwide agenda."

Social action on Mitzvah Day

Mitzvah Day – the UK's largest faith-based day of social action – allowed Liberal Judaism communities once more to reunite with friends and neighbours in social action.

Taking place in November, it saw Liberal Jews come together with those of all faiths and backgrounds to give their time, not their money, in projects that make a real difference to the community around them.

Press and social media

2022 was another very strong period for Liberal Judaism in its PR and communications.

The movement kept a high media profile throughout the year with regular news stories, pictures and commentary in the Jewish press and local newspapers, as well as crossing over into the national and mainstream media such as the BBC.

Social media engagement was strong, with a strong increase in followers and engagement on Facebook, Twitter and Instagram.

Strategic objectives

In 2014 the Board of National Officers commissioned a major research and development project which aimed to work with a wide range of stakeholders to set a strategy for Liberal Judaism for the next five years. After a year-long consultation with members and stakeholders from all communities, levels of engagement and age groups, a number of objectives were identified which were considered to be crucial elements of the organisation achieving the principal objective, as well as the aim articulated in the organisation's publicity material.

Liberal Judaism is the dynamic, cutting edge of modern Judaism. It is an active force for good in lives of Jews and wider society.

These objectives break down into eight overall headings:

1. Leadership
2. Education and Learning
3. Theology and Liturgy
4. Membership
5. Community Care and Volunteering

Strategic objectives (continued)

6. Communications
7. Israel
8. Liberal Judaism as Political Judaism

Under each of these headings, detailed objectives were outlined; outcomes from these objectives are set on an annual basis by staff and the Board of National Officers. The achievements of the organisation in 2022 have been assessed against these detailed objectives. These objective areas and overall strategy were due to be reviewed in 2020, but this was not possible due to the impact of the Covid-19 pandemic; the objectives were kept, however, as they are a useful tool to develop and assess the impact of the organisation's work.

In 2022 a new set of strategic objectives were set for the next five years. The work planned for 2023 is outlined against these new objectives.

Achievements in 2022

1. Leadership

- ◆ Responsive leadership model which seeks to drive change, whilst empowering and encouraging engagement across the movement.
- ◆ Developing partnerships that enable, support and nurture leadership at all levels.
- ◆ Supporting a diverse leadership that represents all parts of the Liberal Jewish community.

In 2022 we:

- ◆ Continued to develop our multi vocality programme through increased media representation across Jewish and non-Jewish media in the UK and beyond.
- ◆ Developed a programme of adult education which showcased leadership on a range of topics including the environment and social justice as well as a special anniversary series highlighting inspirational leaders from the movement's history.
- ◆ Developed our Community Briefings to offer more opportunities to engage with and share learning with leadership from across the community.
- ◆ Delivered sessions at the Day of Celebration 2022 on leadership and planning for the future of Liberal Judaism (LJ).

Achievements in 2022 (continued)

2. Education and Learning

- ♦ To offer strong and meaningful Liberal Jewish education across all generations.
- ♦ To share good educational practice and resources across the movement.

In 2022 we:

- ♦ Expanded our online offering further via the Education Hub and other events creating new learning opportunities and platforming a range of rabbis and topics.
- ♦ Delivered a new, centralised Introduction to Judaism and Hebrew classes for people wishing to convert who do not have a local community to learn within.
- ♦ Continued to prepare for the new LJ website, gathering a range of written and multimedia resources, and planning further content acquisition.
- ♦ Partnered with Leo Baeck College to promote their education offerings to the wider LJ membership.

3. Theology and Liturgy

- ♦ To offer relevant, responsive, inspiring and diverse ritual and liturgy that meets the contemporary needs of our community.
- ♦ To continue to develop an authentic Liberal Jewish theology.
- ♦ To proactively seek points of connection beyond classical forms of religious engagement.

In 2022 we:

- ♦ Reprinted Siddur Lev Chadash to meet ongoing communal need.
- ♦ Continued to promote the development of theology sessions and learning opportunities with Leo Baeck College.

4. Membership

- ♦ To widen the parameters of membership and engagement within Liberal Jewish communities.
- ♦ To build a sense of membership beyond one community or location.
- ♦ To see retention as equally important as growth.

Achievements in 2022 (continued)

4. Membership (continued)

In 2022 we:

- ◆ Developed relationships with a range of new communities in the UK with the aim of welcoming them to membership within 18-24 months.
- ◆ Identified a partner site for woodland burials and explored options for purchasing land in 2023 to meet changing burial requirements.
- ◆ Employed a Membership Manager as a dedicated first point of contact and practical support between communities and Liberal Judaism; this post changed in late 2022 to the Director of Development and Membership to enable greater linking of membership services and planning.

5. Community Care and Volunteering

- ◆ To tackle changes within community demographics and volunteering, proactively and as a whole community.
- ◆ To inform and support the implementation of the practical, legal and moral obligations that Liberal Judaism communities are required to adhere to.

In 2022 we:

- ◆ Delivered training and support to two cohorts of care volunteers through the Honeycomb project, sharing resources through social media and our website to reach an even greater number of individuals.
- ◆ Implemented a major project to offer resources to non-Jewish care homes to support Jewish residents to celebrate shabbat, delivering shabbat boxes to 18 care homes across the UK in 2022.
- ◆ Worked in partnership with a range of communal organisations to ensure that the Liberal Jewish voice was heard and considered when services are planned and delivered.
- ◆ Finished the scoping work for our new CRM system and identified a platform and support provider for work in 2023.

6. Communications

- ◆ To set the agenda as a proactive, dynamic movement with a variety of voices supporting a vision of Liberal Judaism and its place in the world.
- ◆ To communicate clearly and effectively on a local, national and international level.

Achievements in 2022 (continued)

6. Communications (continued)

In 2022 we:

- ◆ Continued to build relationships with a range of media outlets to build our profile as a credible voice for progressive Judaism, including more appearances on BBC television and in national and regional radio programmes.
- ◆ Promoted our social media work strategically and created opportunities for a wider reach, engaging with more people through our Liberal Judaism at Home page as well as our more established pages.
- ◆ Started to print copies of LJ Today again for communities who wished to distribute it and used this as a springboard to re-engage with community bulletin and media editors.

7. Israel

- ◆ To develop and communicate a vision of what it means to be a Progressive Zionist organisation.
- ◆ To shift the paradigm of a relationship with Israel that is grounded in mutuality and the sharing of resources and relationship.

In 2022 we:

- ◆ Expanded partnerships and opportunities with groups with a multitude of viewpoints, including presentations at community briefings.
- ◆ Hosted an evening with the Israeli ambassador, with the aim of offering members the opportunity to ask questions of the new incumbent.
- ◆ Relunched Israel tour for 16 year olds with an enhanced bursary scheme to support participation from across the community.
- ◆ Ran an education hub series titled 'Finding the Liberal Jewish Voice: Expanding the Conversation on Israel'.

8. Liberal Judaism as Political Judaism

- ◆ To speak out on every issue that conflicts with a Liberal Jewish ideal of social justice, without fear and without being politically partisan.
- ◆ To promote a Liberal Judaism that is prophetic, vocal about issues of social inequality, mindful of the needs of minorities and is called to serve the needs of the community around us as well as the community we are within.

In 2022 we:

Worked with Jewish and non-Jewish partner organisations on welcoming and supporting Ukrainian refugees.

Targets for 2023

2022 was an opportunity to celebrate 120 years of Liberal Judaism and begin a clear articulation of what has passed and what has been achieved. We completed a very successful fundraising campaign which was successful financially, but equally importantly it delivered on engaging our membership in thinking about the future and securing and celebrating their identity as proud Liberal Jews.

2023 offers us the opportunity to do three things:

1. To plan with the community at large for the future and develop with them our next strategic plan
2. To deliver on our fundraising goals and show substantive outcomes resulting from the financial growth and engagement
3. To build on that fundraising to secure a sustainable fundraising income

2023 is about a concretisation of all that was achieved in 2022, positioning LJ as the leading Progressive movement in the UK with the ability to lead the others into the next generation.

1. We are 'Rooted and Responsive'

Aim: We support, sustain and develop Liberal Jewish ritual and practice throughout the lifecycle

In 2023 we will do this by:

Providing a pathway for a Liberal Jewish journey through all stages of an individual's life:

- ◆ Networking communities offering online resources via the LJ website.
- ◆ Develop the resources on caring/rituals, developing our link with and learning from the Reconstructionists.
- ◆ Develop a strategy for connecting the journey from youth movement to student life, to young adult work to leadership: including revised programming for gap year courses.
- ◆ Preparing a relaunch of a shared Kabbalat Torah programme.
- ◆ Develop a new Woodland burial offering, that includes not only a new cemetery but new liturgy, ritual and explanations.

Targets for 2023 (continued)

2. We are 'Inclusive and Diverse'

Aim: To raise up the multiplicity of Liberal Jewish voices

In 2023 we will do this by:

Being a leading player in social justice:

- ◆ Appointing a member of the Board of National Officers to be responsible for this area of work.
- ◆ Developing a clear plan for next stages of Dignity and Dying campaign.
- ◆ Offering pages on the new website to provide resources and pathways for social justice campaigning.
- ◆ Developing a clear strategy of partners involved in this work and establishing campaign priorities.
- ◆ Supporting LJY-Netzer to bring their campaigns in to the midst of Liberal Judaism.
- ◆ Appointing a new chair of the Black Jews and Jews of Colour Group and conducting an audit of the targets set in the Board of Deputies report and the notes made by the previous group of how we are doing and where immediate improvements can be made.

Ensuring we are a primary Jewish voice in the national media and amplifying the multiplicity of Liberal Jewish voice:

- ◆ Creating a list of LJ speakers to be shared widely.
- ◆ Working with new VPs to establish roles.
- ◆ Setting targets and prioritising primary media opportunities.
- ◆ Allocating funds to enable rabbis to research, write and publish.
- ◆ Delivering media training to key LJ voices.

3. We are 'Collaborative and Effective'

Aim: To nurture and create collaborative communities

In 2023 we will do this by:

Increasing the collaboration between communities and between communities and LJ and build collaborative partnerships with other organisations:

- ◆ Auditing all our partnerships, internal and external.
- ◆ Developing a road map for collaborations with LJ communities of excellence.

Targets for 2023 (continued)

3. We are 'Collaborative and Effective' (continued)

Supporting the pastoral and social needs of our communities and future members:

Developing and growing the Honeycomb Project

- ◆ Rejuvenating the Ba'alei Tefillah course and seeking to expand it.
- ◆ Planning the integration of LJY-Netzer's Hadracha programme with community volunteering to support a new cohort of youth workers and cheder teachers.
- ◆ Re-evaluating the chaplaincy programme and seeking continued ways for us to be present on campus and support students, with an increased focus on community partnerships and participation.

4. We are 'Proud and Joyful'

Aim: To create future generations of proud and confident Liberal Jews

In 2023 we will do this by:

Increasing the link between LJY-Netzer and the LJ communities in order to strengthen both partners:

- ◆ Visiting as many communities as possible and working with them to increase the connection between communities and LJY-Netzer.
- ◆ Developing an engaging educational program for Movement Workers and Bogrim that includes LJ Rabbis and other educators delivering training on Hadracha and as part of induction.
- ◆ Increasing the number of participants engaging in LJY-Netzer events.
- ◆ Developing a gap year program that we can be proud of and building interest for 5784.
- ◆ Continuing to increase our skills and capacity to support young people with additional needs and ensure good process for assessing our ability to support them.

5. We are 'Meaningful and Accessible'

Aim: To ensure that all those who seek the spiritual possibilities of Judaism have an accessible pathway into learning and community

In 2023 we will do this by:

Be the leading access point for Progressive Jewish education:

Promoting LJY-Netzer as leaders in informal Jewish education and their events as part of each community's educational offer.

Targets for 2023 (continued)

5. We are 'Meaningful and Accessible' (continued)

- ◆ Providing a centralised access to Judaism class that also supports communities without rabbinical provision.
- ◆ Piloting and developing a religion school programme that brings together small communities.
- ◆ Resourcing the continued development of the resource bank.
- ◆ Continuing to grow specific LJ offerings and move them into a hybrid model where appropriate: Biennial, Ed Hub, Hot Pots, In conversation with....

Continuing to develop a robust funding portfolio:

- ◆ Developing and implementing a marketing plan for non-member funerals (including woodland burials).
- ◆ Implementing centralised membership options.
- ◆ Making income generation a part of every staff role and updating the recruitment process to reflect this.
- ◆ Sharing of staff with communities where possible.

Financial review

General

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a surplus of £147,882 was recorded. This is compared to a surplus of £144,492 in 2021.

At the year-end reserves were £874,663 (2021 – £726,781) consisting of general unrestricted funds of £338,975 (2021 – £187,848), designated funds of £515,927 (2021 – £521,727) and restricted funds of £19,761 (2021 – £17,206).

Income

Total income was up by some £354,680 to £1,756,293 in 2022 (2021 – £1,401,613).

The most significant element of this was from donors, large and small – donations income increased from £80,907 in 2021 to £269,964 in 2022.

There were increases across all key areas of our work in 2022, including a steady increase in youth and kadimah income to pre-pandemic levels of £311,166 (£213,605 in 2021). We are now running in person events for all age groups and participation is increasing.

Financial review (continued)

Income (continued)

After a decrease below normal levels of income to £379,301 in 2021, cemetery and funeral scheme income reached £434,311 in 2022. The decrease in 2021 is very likely to have been due to short-term changes in the mortality rate of our members due to the pandemic.

There was also an increase in Congregational Affiliation Fees (CAF) to £518,067 (2021 – £498,228) partly due to continued repayments from communities who had a loan agreement in place with us due to loss of rental income in 2020.

There was a small increase in outreach and rabbinic services income of £9,369, from £164,115 in 2021 to £173,484 in 2022. This is likely to reflect an increasing amount of in-person rabbinic services.

Grants income also increased by some £13,528 from £109,688 in 2021 to £123,216 in 2022, including grants from The Ark and West Central Liberal Synagogue.

Expenditure

In 2022 total expenditure increased by £351,290 from £1,257,121 in 2021 to £1,608,411. Whilst income increased across all areas of the organisation's work, so did associated spending.

Spending on LJY-Netzer activities increased from £127,708 in 2021 to £231,562 in 2022, due to further increases in the provision of in-person events, including the welcome return of the Israel tour for young people aged 16. There was also an increase in expenditure of £52,136 in the delivery of outreach and community services, again partly due to the return of more in-person working and community events.

There were increases in expenditure on cemetery running costs (£144,671 in 2022 compared to £126,987 in 2021) and funeral costs (£123,676 in 2022 compared to £75,314 in 2021). This reflects a return to typical levels of expenditure pre-pandemic in this area.

Support costs overall increased during the year from £276,641 in 2021 to £309,842 in 2022. Whilst staff costs overall decreased slightly, to £527,336 (2021: £538,073), the cost of maintaining some office space and resources, as well as increased costs for transport, increased movement of staff and access to communities and events has had an impact on spending in this area.

LJ staff are very aware that LJ's success is in no small part dependent on their maintaining tight financial control on their own particular projects; wherever possible, projects are run on the basis of break even or small surplus budgets. Contracts and service agreements were reviewed during the year to ensure that the organisation is receiving good value for money and in some cases suspended or reduced due to changed needs based on the move to home working. Increased costs for resources overall has had an impact on budgets.

Financial review (continued)

Expenditure (continued)

The pay and remuneration of all staff, including senior management personnel, is set annually through a review process conducted by the Board of National Officers. This process includes a review of salaries for similar positions in other non-profit organisations, particularly in the Jewish charity sector, and rabbinic contractual arrangements recommended by the Conference of Liberal Rabbis and Cantors.

Fundraising

Liberal Judaism manages all fundraising internally. Fundraising is overseen by the Chief Executive Officer, Rabbi Charley Baginsky, with support from the Events Manager, Tom Rich; fundraising consultants were also used during the year to plan and deliver a major fundraising event.

In 2022 a 36-hour matched funding event was a significant fundraising success, with 120 ambassadors raising funds that were matched by pledges from major donors and funds. This event raised a significant amount of funding, and, as importantly, increased and improved connections between Liberal Judaism and our members and friends. Some work to develop regular donors also took place in 2022, mainly through the Friends scheme and linked to the 36-hour fundraiser.

The key regular elements of the fundraising strategy are a Patrons' scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £2,500 per annum, one off donations and grant funding from a range of sources. The cost of fundraising in 2022 was £32,159 (2021– £11,103). This increase was due to investment in a major fundraising campaign.

All donors, whether regular or one off, are contacted through person-to-person fundraising, with contact limited to prevent intrusion and pressure. Fundraising communications are managed with regard to the General Data Protection Regulation. No complaints about fundraising were received in 2022, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator and complies with the regulator's code of practice.

We continue to be fortunate to have the generous support of our Patrons and Friends.

We have received grants from a number of funders and continue to develop positive and mutually beneficial relationships to deliver a range of projects. This year we have received support from the North London Trust for Progressive Judaism to support a range of

projects, including bursary support for our summer events and support for our Day of Celebration. West Central Liberal Synagogue awarded a grant to cover the cost of reprinting our siddur from their funds on dissolution, and the Ark made a grant from their Yom Kippur Appeal Fund. We have also received grants from the Jewish Youth Fund, the Children's Aid Committee and UJIA to support the essential work of LJY-Netzer for both core and project work. We are hugely grateful to all of our funding partners for their engagement with our work.

Structure, governance and management

Liberal Judaism (ULPS) is established as a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions. In the event of the company being wound up the maximum each member will contribute will be £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of approval of the financial statements:

- ◆ Ruth Seager (Chair)
- ◆ Janet Berkman (resigned 19 July 2022)
- ◆ Rabbi Rebecca Birk
- ◆ Alexandra Boyd (appointed 19 July 2022)
- ◆ Rosalind Clayton
- ◆ Alex Kinchin-Smith
- ◆ Leslie Moss (appointed Treasurer 19 July 2022)
- ◆ Karen Newman
- ◆ Owen Power
- ◆ Paul Silver-Myer (resigned 19 July 2022)
- ◆ Hannah Stephenson (re-appointed 19 July 2022)
- ◆ Susanne Szal

The trustees of Liberal Judaism, known as Officers, are recruited on the basis of skills that they can offer where gaps exist in the trustee group. Consideration is also given to the representation of a cross section of Liberal Judaism's membership on the Board of National Officers.

Officers can be co-opted during the year by the Board of National Officers, for their election to be confirmed at the AGM or Council or can stand at the AGM for direct election. Officers serve three-year terms. The trustees' induction and training programme is reviewed regularly. The Board of National Officers delegate day-to-day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive Officer, Rabbi Charley Baginsky.

The Board of National Officers met seven times during the year to consider strategic and business matters that have an impact on the organisation. The Board of National Officers are mandated to make decisions on these matters by the Council, which meets quarterly and is comprised of representatives from all member communities.

Structure, governance and management (continued)

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission.

In addition to the generosity of our Patrons and donors, a number of specific grants were received from a range of grant making bodies and trusts. These grants totalled £123,216 in 2022.

Risk – significant events, risk and uncertainties

The most significant financial uncertainties and risks experienced by Liberal Judaism relate to the availability of different funding sources, all of which have different vulnerabilities. These risks are managed using a variety of strategies:

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2,500 per annum. A new Friends scheme for donors making a contribution of less than £2,500 per annum was launched in late 2017 and has increased income from smaller regular donations. There is a risk that the relationship between donors and the organisation may become stale or that a lack of connection may lead to a loss of donors; the Chief Executive Officer works with the team on stewardship to ensure that donors receive regular communications and opportunities to engage with the work of the organisation.

2. **Collection of Congregational Fees** – in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Where difficulties arise a support package is offered, including development support and the reduction of fees as a loan repayable over an agreed time period. This has been a successful strategy so far.

3. **Grants** – Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.

4. **Sale of Services** – a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). This target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service. In 2022 work continued on search engine optimisation for non-member funeral services, helping families who may need our services to find us.

Other financial risks that could have an impact on Liberal Judaism include:

Fraudulent activity – the organisation has a range of internal audits and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.

Reserves – a reserves policy was developed in 2017 that aims to set aside £20,000 per annum. This was achieved in 2022.

Risk – significant events, risk and uncertainties (continued)

Stock – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events anticipated or forecast for 2023.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained as a reserve fund. The purpose of this reserve fund is to ensure that the organisation can continue to deliver our strategic objectives in the event of a loss or gap in income; the fund exists to enable Liberal Judaism to continue to operate whilst alternative sources of funding are identified. The reserve fund also enables the funding of capital projects and could cover expenditure to deliver strategic projects that Liberal Judaism would otherwise be unable to fund.

The trustees consider that reserves at a level equivalent to between three and six months' expenditure will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The reserve target is £250,000 which is based on operational outputs, partnership arrangements and HR commitments. This amount will be reviewed in 2023 against the risk assessment process that is in place and with consideration of increasing costs and ongoing economic uncertainty.

Statement of trustees' responsibilities

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

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

In preparing these financial statements, the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in the Charities SORP;
- ♦ make judgements and estimates that are reasonable and prudent; and
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Report of the trustees 31 December 2022

Auditor

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

In preparing this report, the trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

A handwritten signature in black ink that reads "Ruth Seager". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

Trustee

Date: 29/08/2023

Independent auditor's report to the trustees of Liberal Judaism (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the trustees' report, which is also the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the directors' report included within the trustees' 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 charity and its environment obtained during the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Trustees' responsibilities

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ 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 obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006); and
- ◆ We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

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 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 risk of fraud through management bias and override of controls we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

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

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's trustees, 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 trustees those matters that 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's and the company's trustees as a body, for our audit work, or the opinions we have formed.



20 September 2023

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

Statement of financial activities (including and income and expenditure account) Year to 31 December 2022

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and endowments from:						
Donations and legacies	1	269,964	-	-	269,964	80,907
Charitable activities	2	1,362,478	-	123,216	1,485,694	1,303,979
Investments	3	635	-	-	635	9
Other activities	4	-	-	-	-	16,718
Total income		1,633,077	-	123,216	1,756,293	1,401,613
Expenditure on:						
Raising funds	5	32,159	-	-	32,159	11,103
Charitable activities	6	1,455,591	-	120,661	1,576,252	1,246,018
Total expenditure		1,487,750	-	120,661	1,608,411	1,257,121
Net income (expenditure) before transfers		145,327	-	2,555	147,882	144,492
Gross transfers between funds		5,800	(5,800)	-	-	-
Net movement in funds		151,127	(5,800)	2,555	147,882	144,492
Fund balances at 1 January 2022		187,848	521,727	17,206	726,781	582,289
Fund balances at 31 December 2022		338,975	515,927	19,761	874,663	726,781

All income and expenditure derive from continuing activities.

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

Statement of financial activities (including and income and expenditure account) Year to 31 December 2022

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2021 £
<i>Income and endowments from:</i>					
<i>Donations and legacies</i>	1	70,208	-	10,699	80,907
<i>Charitable activities</i>	2	1,194,291	-	109,688	1,303,979
<i>Investments</i>	3	9	-	-	9
<i>Other activities</i>	4	16,718	-	-	16,718
<i>Total income</i>		<u>1,281,226</u>	<u>-</u>	<u>120,387</u>	<u>1,401,613</u>
<i>Expenditure on:</i>					
<i>Raising funds</i>	5	11,103	-	-	11,103
<i>Charitable activities</i>	6	1,136,937	-	109,081	1,246,018
<i>Total expenditure</i>		<u>1,148,040</u>	<u>-</u>	<u>109,081</u>	<u>1,257,121</u>
<i>Net income (expenditure) before transfers</i>		133,186	-	11,306	144,492
<i>Gross transfers between funds</i>		3,299	(3,299)	-	-
<i>Net movement in funds</i>		136,485	(3,299)	11,306	144,492
<i>Fund balances at 1 January 2021</i>		51,363	525,026	5,900	582,289
<i>Fund balances at 31 December 2021</i>		<u>187,848</u>	<u>521,727</u>	<u>17,206</u>	<u>726,781</u>

All income and expenditure derive from continuing activities.

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

Balance sheet 31 December 2022

	Notes	2022 £'000	2022 £'000	2021 £'000	2021 £'000
Fixed assets					
Tangible assets	11		520,059		581,023
Current assets					
Stocks	12	25,376		14,660	
Debtors	13	141,345		69,760	
Cash at bank and in hand		313,097		164,211	
		479,818		248,631	
Creditors: amounts falling due within one year	14	(125,214)		(102,873)	
Net current assets/(liabilities)			354,604		145,758
Total net assets less current assets/ (liabilities)			874,663		726,781
Income funds					
Restricted funds	15		19,761		17,206
<i>Unrestricted funds</i>					
Designated funds	16	515,927		521,727	
General funds		338,975		187,848	
			854,902		709,575
			874,663		726,781

Approved by the trustees and signed on their behalf by:

Ruth Seager

Trustee

Approved on: 29/08/2023

Company Registration Number: 08281223 (England and Wales)

Statement of cash flows Year to 31 December 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	A	148,251	62,364
Cash flows from investing activities:			
Investment income received		635	9
Net cash provided by investing activities		635	9
Cash flows from financing activities:			
Repayment of borrowings		-	(2,500)
Net cash (used in) financing activities		-	(2,500)
Net increase in cash and cash equivalents		148,886	59,873
Cash and cash equivalents at 1 January	B	164,211	104,338
Cash and cash equivalents at 31 December	B	313,097	164,211

Notes to the statement of cash flows for the year to 31 December 2022

A Cash flows from operating activities

	2022 £	2021 £
Surplus for the year	147,882	144,492
Adjustments for:		
Investment income recognised in statements of financial activities	(635)	(9)
Purchase of tangible fixed assets	(3,505)	(1,225)
Loss on disposal of tangible fixed assets	52,121	245
Depreciation of tangible fixed assets	12,348	14,444
(Increase) decrease in stocks	(10,716)	2,974
(Increase) decrease in debtors	(71,585)	(18,655)
Increase (decrease) in creditors	22,341	(79,902)
Cash provided by operations	148,251	62,364

B Analysis of changes in net debt

	At 1 January 2022 £'000	Cash flows £'000	At 31 December 2022 £'000
Cash at bank and in hand	164,211	148,883	313,094
	164,211	148,883	313,094

Company information

Liberal Judaism (ULPS) is a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). Liberal Judaism aims to promote religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism.

The registered address for Liberal Judaism is The Montagu Centre, 21 Maple Street, London, W1T 4BE.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is also the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Going concern

In response to the coronavirus pandemic, Liberal Judaism moved all of its events, services and festival celebrations online whilst continuing to provide education, religious and community services to its constituents and to wider Anglo Jewry. From 2021 onwards this moved to a hybrid model of service delivery, with some increase year-on-year in in-person events and a continued focus on hybrid service delivery as a minimum standard to support engagement and inclusion. Based on post-year end analysis, income has been maintained, and changing work patterns have not drastically changed the profile of the expenditure.

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements. At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

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

Charitable funds (continued)

Designated funds comprise unrestricted funds that have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Income

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

Cemetery scheme income includes ground fees, which relates to monies receivable for membership to the burial scheme, and funeral income, which relates to monies receivable from the charity's performance of funeral services and burials.

Youth and Kadimah income relates to monies receivable for the services and activities provided.

Congregational subscriptions relate to monies receivable from member synagogues.

Outreach and Rabbinic services relate to monies received for providing rabbinic and outreach services in Liberal Judaism communities.

Other incoming resources relate to monies received for smaller, ad-hoc services including publications sales, charges for postage and packaging and other smaller sales of materials.

Income from charitable activities is included in income on a receivable basis.

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount can be measured reliably and receipt is considered probable. Where legacies have been notified to the charity, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Expenditure

Expenditure is accounted for on an accruals basis and includes attributable VAT, which cannot be recovered. Costs have been directly attributed to one of the functional categories of resources expended in the statement of financial activities.

Expenditure (continued)

Costs of raising funds consist of Council of Patrons expenditure.

Expenditure relating to the charitable activities are those elements of expenditure directly and indirectly incurred in performing these activities. Costs that are not directly attributable to a specific activity have been allocated on a percentage basis, according to the time the charity devotes to each of the charitable activities.

Governance costs comprise costs for the running of the charity itself as an organisation, including fulfilling its statutory obligations.

Grants payable are included in the statement of financial activities in the year when they are payable. There is no legal or constructive liability to pay these grants.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets over their useful lives on the following bases:

♦ Freehold land	Not depreciated; this includes cemetery land
♦ Leasehold	Period of lease
♦ Computer equipment	3 years straight line
♦ Fixtures, fittings & equipment	10% on a reducing balance
♦ Scrolls	Not depreciated as high residual value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income (expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct costs that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

Government grants

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

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.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity contributes towards employees' personal pension schemes. Contributions payable are charged to the statement of financial activities in the year they are payable.

Leases

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

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Critical accounting estimates and judgements (continued)

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements during the year.

1 Donations and legacies

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Donations and gifts	269,964	80,907
Donations and gifts		
Donations – general	118,593	-
Council of Patrons	147,161	57,380
Friends	4,210	5,802
Other – legacies	-	17,725
	269,964	80,907

2 Charitable activities

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2022 £
Income derived from charitable activities	434,311	311,166	518,067	173,484	48,666	1,485,694
Analysis by fund:						
Unrestricted funds – general	434,311	238,155	518,067	161,456	10,489	1,362,478
Restricted funds	-	73,011	-	12,028	38,177	123,216
	434,311	311,166	518,067	173,484	48,666	1,485,694
	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2021 £
Income derived from charitable activities	379,301	213,605	498,228	164,115	48,730	1,303,979
Analysis by fund:						
Unrestricted funds – general	379,301	152,941	498,228	147,051	16,770	1,194,291
Restricted funds	—	60,664	—	17,064	31,960	109,688
	379,301	213,605	498,228	164,115	48,730	1,303,979

3 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	635	9

4 Other activities

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
CJRS income	-	16,718

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other fundraising costs	32,159	11,103

6 Charitable activities

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2022 £
Staff costs	126,561	168,748	84,374	42,185	421,868
Depreciation	3,704	4,939	2,470	1,235	12,348
Loss on disposal of fixed assets	15,637	20,848	10,423	5,213	52,121
Local projects	-	8,256	-	-	8,256
Youth expenditure	231,562	-	-	-	231,562
Funeral costs	-	-	123,676	-	123,676
Cemetery running costs	-	-	144,671	-	144,671
Other costs	-	45,257	1,152	19,806	66,215
	377,464	248,048	366,766	68,439	1,060,717
Grant funding of activities (see note 7)	-	12,421	-	166,714	179,135
Share of support costs (see note 8)	93,202	123,989	61,584	31,067	309,842
Share of governance costs (see note 8)	7,967	10,623	5,311	2,657	26,558
	478,633	395,081	433,662	268,876	1,576,252
Analysis by fund					
Unrestricted funds – general	405,622	359,459	433,662	256,848	1,455,591
Restricted funds	73,011	35,622	-	12,028	120,661
	478,633	395,081	433,662	268,876	1,576,252

6 Charitable activities (continued)

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2021 £
Staff costs	129,138	172,183	86,091	43,046	430,458
Depreciation	4,333	5,778	2,889	1,444	14,444
Local projects	-	(806)	-	-	(806)
Youth expenditure	127,708	-	-	-	127,708
Funeral costs	-	-	75,314	-	75,314
Cemetery running costs	-	-	126,987	-	126,987
Other costs	-	18,577	10,230	3,093	31,900
	<u>261,179</u>	<u>195,732</u>	<u>301,511</u>	<u>47,583</u>	<u>806,005</u>
Grant funding of activities (see note 7)	-	3,272	-	160,099	163,371
Share of support costs (see note 8)	72,366	96,512	55,304	23,177	247,359
Share of governance costs (see note 8)	8,785	11,713	5,857	2,928	29,283
	<u>342,330</u>	<u>307,229</u>	<u>362,672</u>	<u>233,787</u>	<u>1,246,018</u>
Analysis by fund					
Unrestricted funds – general	282,273	270,705	362,672	221,287	1,136,937
Restricted funds	60,057	36,524	-	12,500	109,081
	<u>342,330</u>	<u>307,229</u>	<u>362,672</u>	<u>233,787</u>	<u>1,246,018</u>

7 Grants payable

	Outreach and community work £	Rabbinic development £	Total 2022 £	Outreach and community work £	Rabbinic development £	Total 2021 £
Grants to institutions:						
Leo Baeck College	-	115,000	115,000	-	115,333	115,333
Other	-	-	-	272	-	272
European Union of Progressive Jews	12,421	-	12,421	3,000	-	3000
	<u>12,421</u>	<u>115,000</u>	<u>127,421</u>	<u>3,272</u>	<u>115,333</u>	<u>118,605</u>
Grants to individuals	-	51,714	51,714	-	44,766	44,766
	<u>12,421</u>	<u>166,714</u>	<u>179,135</u>	<u>3,272</u>	<u>160,099</u>	<u>163,371</u>

Grants made to individuals consist of bursaries payable to Leo Baeck College students.

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	105,467	-	105,467	107,615	-	107,615
Office and general costs	115,720	-	115,720	81,232	-	81,232
Travel and subsistence	13,391	-	13,391	897	-	897
Other costs	30,446	-	30,446	40,645	-	40,645
Audit fees	-	26,558	26,558	-	16,500	16,500
Legal and professional	29,938	-	29,938	16,968	12,784	29,752
Accountancy Fees	14,880	-	14,880	-	-	-
	<u>309,842</u>	<u>26,558</u>	<u>336,400</u>	<u>247,357</u>	<u>29,284</u>	<u>276,641</u>

9. Trustees

During the year, no trustees received any remuneration or benefits but two trustees (2021 – one) were reimbursed expenses for travel, totalling £271 (2021 - £9).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Managerial	4	4
Professional	3	3
Support	4	4
Youth	3	3
	14	14

Employment costs

	2022 £	2021 £
Wages and salaries	442,586	456,209
Social security costs	42,868	42,245
Pension costs	41,882	39,619
	527,336	538,073

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

	2022 Number	2021 Number
£70,000 - £80,000	1	-
£60,000 - £70,000	-	1

Key management personnel consists of the Chief Executive and Chief Operating Officer. Their total remuneration (including taxable benefits and employer's national insurance and pension contributions) was £159,275 (2021: £149,251).

11 Tangible fixed assets

	Freehold land £	Leasehold £	Computer equipment £	Fixtures, fittings & equipment £	Scrolls £	Total £
Cost						
At 1 January 2022	513,270	232,000	6,921	156,333	1,014	909,538
Additions	-	-	3,505	-	-	3,505
Disposals	-	-	-	(156,333)	-	(156,333)
At 31 December 2022	513,270	232,000	10,426	-	1,014	756,710
Depreciation						
At 1 January 2022	95,944	127,600	6,550	98,421	-	328,515
Depreciation charged in year	-	5,800	757	5,791	-	12,348
Eliminated on disposal	-	-	-	(104,212)	-	(104,212)
At 31 December 2022	95,944	133,400	7,307	-	-	236,651
Carrying amount						
At 31 December 2022	417,326	98,600	3,119	-	1,014	520,059
At 31 December 2021	417,326	104,400	371	57,912	1,014	581,023

Following the coronavirus-19 pandemic and staff increasingly working from home, the fixtures and fittings balances has been reviewed. As the majority of assets were considered to have exceeded their useful economic life, the assets have been written down to nil.

12 Stocks

	2022 £	2021 £
Finished goods and goods for resale	25,376	14,660

13 Debtors

Amounts falling due within one year:

	2022 £	2021 £
Trade debtors	45,298	35,265
Prepayments and accrued income	96,047	34,495
	141,345	69,760

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Taxation and social security	13,937	30,188
Trade creditors	45,815	39,981
Other creditors	4,062	(1,467)
Accruals and deferred income	61,400	34,171
	125,214	102,873

14 Creditors: amounts falling due within one year (continued)

Deferred income of £8,950 relates to payments received for events that are due to take place in 2023.

Deferred income brought forward from 2021 was £2,096, all of which was released in 2022.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Balance at 1 January 2021 £	Transfers £	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
Heritage Lottery Fund	-	-	-	7,990	(7,990)	-
Church Urban Fund	3,400	-	3,400	-	-	3,400
UJIA	-	-	-	50,667	(50,667)	-
Children's Aid Committee	-	-	-	5,000	(5,000)	-
Jewish Child's Day	2,500	(2,500)	-	-	-	-
NLPS Trust	-	-	-	27,028	(27,028)	-
Jewish Youth Fund	-	-	-	2,000	(2,000)	-
Rosita Rosenberg Legacy Fund	-	3,107	3,107	343	(343)	3,107
The Ark Yom Kippur Appeal Fund	-	-	-	7,528	-	7,528
Chief Executive Discretionary Fund	-	-	-	6,660	(2,640)	4,020
Maurice Needleman Settlement	-	10,699	10,699	-	(10,699)	-
West Central Liberal Synagogue	-	-	-	16,000	(14,294)	1,706
	5,900	11,306	17,206	123,216	(120,661)	19,761

Funding from the **Heritage Lottery Fund** was received, late, for project work completed in 2021.

The **Church Urban Fund** grant money is being held on behalf of a small local project, Celebrating Camden Women and will be released on request when their project is complete.

UJIA awarded a grant to support the work of our youth movement, LJY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place. UJIA also provided a grant for additional summer activities.

The **Children's Aid Committee** provided funding which supported leadership development within LJY-Netzer.

The **North London Trust for Progressive Judaism (NLPS Trust)** provided grants to support our Day of Celebration, to assist us in offering bursaries to as many families as possible to support attendance on LJY-Netzer events, to support student packs and to support rabbinic student bursaries.

15 Restricted funds (continued)

The **Jewish Youth Fund** provided funding which supported leadership development within LJY-Netzer.

The **Rosita Rosenberg Legacy Fund** was set up to honour the memory of Rosita Rosenberg z"l and is made up of donations in her honour. It is to be used for bursaries to support young people to engage with LJY-Netzer and Liberal Judaism.

The **Ark Yom Kippur Appeal Fund** was granted to assist with the development costs of special projects within Liberal Judaism.

The **Chief Executive Discretionary Fund** comprises money received for the work of the CEO when she provides consultancy to organisations outside Liberal Judaism. It is used to support bursaries and other ad-hoc needs of Liberal Judaism's members.

The **Maurice Needleman Settlement** was a legacy received in 2021 for the purpose of advancing education and community development in Israel.

West Central Liberal Synagogue gave a grant when they disbanded to fund the printing of new copies of the Liberal Judaism siddur.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2021 £	Transfers £	Balance at 1 January 2022 £	Transfers £	Balance at 31 December 2022 £
Cemetery land	525,026	(3,299)	521,727	(5,800)	515,927

Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land less the balance outstanding on the loan for the purchase of the land at Edgwarebury.

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £
Fund balances at 31 December 2022 are represented by:				
Tangible assets	4,132	515,927	-	520,059
Current assets (liabilities)	334,843	-	19,761	354,604
	338,975	515,927	19,761	874,663

17 Analysis of net assets between funds (continued)

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £
<i>Fund balances at 31 December 2021 are represented by:</i>				
Tangible assets	59,296	521,727	-	581,023
Current assets (liabilities)	128,552	-	17,206	145,758
	<u>187,848</u>	<u>521,727</u>	<u>17,206</u>	<u>726,781</u>

18 Operating lease commitments

	2022 £	2021 £
Within one year	1,500	1,834
Between two and five years	6,000	6,000
In over five years	449,625	456,000
	<u>457,125</u>	<u>463,834</u>

19 Related party transactions

During 2022, payments to the value of £9,910 were made to Tigerpink, which is owned by Richard Bloom, partner of Rabbi Charley Baginsky. These payments were for the production of materials and resources used on and offline for fundraising and income generation in 2022.

During 2022, Rabbi Charley Baginsky and Karen Newman joined the board of Leo Baeck College. During the year, grants of £166,714 were made to Leo Baeck College for the purpose of training rabbis.

During 2022, donations totalling £2,788 were received, from nine trustees and two members of key management personnel.

20 Post balance sheet events

Following the year end, Liberal Judaism entered into a loan agreement for £110,000 in order to facilitate the purchase of 50 burial plots. The liability in respect of the loan will be reflected in the financial statements for the year ending 31 December 2023.

LIBERAL JUDAISM (ULPS)

England & Wales - Charity number 1151090

Accounts

Liberal Judaism (ULPS)

Annual Report and Financial Statements

31 December 2021

Company Limited by Guarantee
Registration Number
08281223 (England and Wales)

Charity Registration Number
1151090

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Reference and administrative details

Trustees	Ruth Seager (Chair) Joel Beckman (resigned 6 July 2021) Janet Berkman Rabbi Rebecca Birk Graham Carpenter (resigned 26 January 2021) Rosalind Clayton Alex Kinchin-Smith (appointed 6 July 2021) Amanda McFeeters (resigned 6 July 2021) Leslie Moss (appointed 6 July 2021) Karen Newman Omar Portillo (resigned 6 April 2021) Owen Power Paul Silver-Myer Hannah Stephenson Susanne Szal
Registered office	The Montagu Centre 21 Maple Street London W1T 4BE
Company registration number	08281223 (England and Wales)
Charity registration number	1151090
Auditor	Buzzacott LLP 130 Wood Street London EC2V 6DL
Principal bankers	National Westminster Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1A 2BA United Kingdom

The Trustees present their report and financial statements for the year ended 31 December 2021.

The financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities – Review of progress 2021

In formulating the charity's aims and in planning the work of the members of the Community, the trustees have had regard to the general guidance published by the Charity Commission on public benefit.

Overview of achievements and performance

As we began to emerge from the pandemic, Liberal Judaism, its leadership and its communities excelled in making sure members' spiritual, human, intellectual and pastoral needs were met – both in person and online.

A new hybrid model assured that members could access Liberal Judaism's events, services and festival celebrations in varied ways to ensure that the movement continued to be a home for everyone's Jewish story.

Liberal Judaism also continued its remit of providing education, religious and community services to its constituents and to wider Anglo Jewry.

Biennial Weekend

Liberal Judaism's leaders vowed to expand and enhance the movement's inclusion agenda at the flagship Biennial Weekend

Chair Ruth Seager opened the conference, which was held online with the theme of Breaking Down Walls, with a passionate call to action.

She laid out the many areas in which Liberal Judaism has been a trailblazer in the faith world: the introduction of non-gendered liturgy; the campaign for equal marriage; last year's decision to allow blessings under the chuppah for couples creating Jewish homes but where only one partner was Jewish.

Ruth also told how Liberal Judaism still has a way to go, especially in being fully inclusive for Black Jews and Jews of Colour, including those from Sephardi and Mizrahi backgrounds.

Liberal Judaism's Chief Executive Officer Rabbi Charley Baginsky echoed Ruth's sentiments and promised that "when we say Liberal Judaism is a home for everyone's Jewish story, we are committed to bringing that aspiration into reality."

Objectives and activities – Review of progress 2021 (continued)

Biennial Weekend (continued)

The keynote speakers at the Biennial Weekend were Stephen Bush, the Chair of the Board of Deputy's Commission on Racial Inclusivity in the Jewish Community, and Rabbi Benay Lappe, the Founder and Rosh Yeshiva of SVARA: A Traditionally Radical Yeshiva.

Another keynote session saw Leo Baeck College Principal Rabbi Dr Deborah Kahn-Harris and Reconstructing Judaism President Rabbi Deborah Waxman discuss the future of the Progressive seminary.

There was also groundbreaking anti-racism training delivered by Citizens UK's Charlotte Fischer and Glitch CEO Seyi Akiwowo, a talk by Combatants for Peace and various interfaith, cross-communal and international panels.

A full programme of youth events was run by LJY-Netzer, while Liberal Judaism's rabbis teamed up for beautiful and cutting-edge online Shabbat services put together by Rabbi Igor Zinkov of The Liberal Jewish Synagogue

The Biennial Weekend ended with a Dragon's Den style judging panel picking the winner of Liberal Judaism's Inclusion in Action award – a £3,000 grant to fund an inclusion project. The winning community was Kehillah North London.

Making history on Chanukah

Liberal Judaism CEO Rabbi Charley Baginsky recorded another piece of history for the movement by becoming the first ever Progressive rabbi, and the first woman, to light the Chanukah candles in Trafalgar Square.

Rabbi Baginsky attended the annual first night ceremony, which is organised by Mayor of London Sadiq Khan, the Jewish Leadership Council (JLC) and the Board of Deputies of British Jews.

The tweet about the event on the @LiberalJudaism Twitter page received 175,000 impressions – a record for the account. In addition, the video has been viewed more than 50,000 times across social media channels

The giant menorah was first placed in the middle of Trafalgar Square in 2007 to promote Anglo-Jewish life. For the last 14 years, it has been lit by an Orthodox male rabbi. Having a Progressive rabbi take the honour was a result of years of hard work and profile-building by Liberal Judaism.

Rabbi Baginsky said the moment was made even more poignant as she was accompanied by her two daughters Eliana and Cassia.

She added: "This was an optimistic and profound statement of our Jewish community's unity in its commitment to diverse voices and representation."

Objectives and activities – Review of progress 2021 (continued)

Increasing Liberal Judaism's visibility

Liberal Judaism's rabbis and leaders – including CEO Rabbi Charley Baginsky and Chair Ruth Seager – were very visible at major events involving prominent British and Israeli figures.

These included a celebration at No.10 Downing Street hosted by Prime Minister Boris Johnson – where he honoured the "amazing contribution" that British Jews make to the country – and a reception in Parliament hosted by the Board of Deputies of British Jews

At the Parliamentary event, Rabbi Baginsky, Ruth Seager and Rabbi Tanya Sakhnovich of The Liberal Synagogue Elstree were able to speak to senior members of all political parties about Liberal Judaism's values and concerns, especially around the battle against anti-Semitism.

Rabbi Baginsky and The Ark Synagogue's Rabbi Lea Mühlstein met with the President of Israel, Isaac Herzog, on his recent UK visit. Rabbi Mühlstein, who is the International Chair of Arzenu, was warmly welcomed by the President as a friend and colleague.

Rabbi Baginsky also sat with Sir Keir Starmer at the Labour Friends of Israel lunch, attended the annual Council of Christians and Jews meeting hosted by Archbishop of Canterbury Justin Welby and enjoyed the Duchess of Cambridge's Westminster Abbey Christmas carol service.

She said: "It's a privilege to represent our movement at these events which are a real tribute to the valuable role of the Jewish community in British society."

Dignity in Dying

Liberal Judaism became a founder member of the new Religious Alliance for Dignity in Dying, a collection of multi-faith groups, leaders and lay people calling for a change in the law on assisted dying.

Liberal Judaism, as a movement, has long supported the right for terminally ill people, who are mentally competent, to determine how, when and where they die alongside high-quality end of life care.

Assisted dying is different from suicide or euthanasia and there are a number of safeguards in place.

The Alliance, which is chaired by Rabbi Dr Jonathan Romain, has the support of a wide variety of other faith groups and leaders including Lord Carey, the former Archbishop of Canterbury.

Objectives and activities – Review of progress 2021 (continued)

WUPJ Connections – Liberal leaders on the World stage

Liberal Judaism's rabbis, including Chief Executive Officer Rabbi Charley Baginsky, addressed delegates from more than 50 countries at The World Union for Progressive Judaism (WUPJ) Connections 2021 event.

The first WUPJ conference in four years, it had the theme of Facing Our Jewish Future Together.

Rabbi Tanya Sakhnovich, who is a member of the EcoSynagogue Steering Group, formed part of the keynote panel on climate change, while The Ark Synagogue's Rabbi Lea Mühlstein joined two debates on the Progressive movement's relationship with Israel in her role as International Chair of Arzenu.

Others from Liberal Judaism speaking at the event were Rabbi Dr René Pfertzel, Rabbi Elli Tikvah Sara, LJY-Netzer Movement Worker Jess Mindel, Ben Baginsky and Leo Mindel

Highlights of Connections included the installation of new WUPJ President Rabbi Sergio Bergman, the first conference appearance by MK Rabbi Gilad Kariv since he was elected to Israel's Knesset and a keynote address from Alternate Prime Minister of Israel MK Yair Lapid.

Awards and praise for Lily's Legacy

The team behind Liberal Judaism's ground-breaking Lily's Legacy Project were the proud winners of the Volunteer Team of the Year trophy at the Jewish Volunteering Networks (JVN) Awards.

The project's videographer Mike Beral and core volunteer Sue Temple also presented a well-received paper on Lily's Legacy at the Jewish Small Communities Network's Connecting Small Histories' Festival.

Lily's Legacy toolkits for schools and chederim

The Lily's Legacy: Voices and Visions of Liberal Judaism project launched an Education Toolkit. Covering key stages 1, 2 and 3, the educational materials focus on the vision of Lily Montagu – one of the founders of Liberal Judaism – and how Liberal Judaism still enacts those ideals of equality and change today

From its very foundations, Liberal Judaism has championed gender equality and inclusivity. Social justice is at our core - as it was for Lily Montagu - often in partnership with others. Services and liturgy also continue to evolve.

The Education Toolkit teaches all of this by using the voices and stories of Liberal Jews of all ages and backgrounds and from every part of the country

Educator Tamar Barnett produced the Toolkit, working together with the Lily's Legacy Youth Advisory Group.

Objectives and activities – Review of progress 2021 (continued)

Social action on Mitzvah Day

Mitzvah Day – the UK's largest faith-based day of social action – allowed Liberal Judaism communities to reunite with friends and neighbours in social action.

Taking place on and around Sunday 21 November, it saw Liberal Jews come together with those of all faiths and none to give their time, not their money, in projects that make a real difference to the community around them.

Supporting the environment on EcoShabbat

EcoShabbat, on November 5/6, gave Liberal Judaism communities the opportunity to show support for the environment and the COP 26 conference.

It let us celebrate our achievements in becoming an eco-friendly and sustainable movement, while examining the next steps we must now take to combat climate change

EcoShabbat is an EcoSynagogue initiative, which brings together the four denominations of Judaism (Orthodox, Reform, Liberal and Masorti). This unique intra-faith cooperation manifests the importance and urgency of the current climate crisis.

Uniting communities on Shavuot

A special joint service was held during Shavuot bringing all of Liberal Judaism's communities together online to celebrate the giving of the Torah.

Rabbi Dr Margaret Jacobi suggested 10 different people accept the challenge of each taking one of the Ten Commandments and speaking about their 'word' or 'utterance' for a minute.

Named Ten Words on the Ten Words, the commentaries were also published in full on www.liberaljudaism.org.

Education Hub

Liberal Judaism's popular Education Hub ran throughout the year, bringing thought-provoking sessions and learning opportunities to members and wider Anglo-Jewry. The 'Finding the Liberal Jewish Voice: Expanding the Conversation on Israel' series was especially popular.

Helping students with life after Uni

Throughout February 2021, Progressive Jewish Students – a joint venture between Liberal and Reform Judaism – ran a Careers Month to help inspire and reassure students about their job prospects after university.

With 28 sessions over three weeks and speakers from a wide range of different fields, students had the opportunity to drop in on whichever profession interested them – meaning there were small, intimate sessions and students got tailored advice for their future.

Objectives and activities – Review of progress 2021 (continued)

Helping students with life after Uni (continued)

During the sessions, students heard from a solicitor who has worked in criminal and family law, a chef, an artist, the founder of a refugee charity, civil servants, TV producer Vicki Delow and BBC journalists Tim Franks and Anthony Reuben. For those more interested in business and finance, there was Paresh Davdra – entrepreneur and co-founder of a finance start-up – and the Deputy Mayor of London for Business, Rajesh Agrawal.

A highlight was the inspirational Ambassador to Ukraine, Melinda Simmons, who told the students all about her unconventional journey into diplomacy.

She spoke about the knockbacks she received and how she got to work in the Embassy with no diplomatic experience but mountains of drive and enthusiasm.

LJY-Netzer camps return

THE fiftieth anniversary of Machaneh Kadimah was a special one – as LJY-Netzer were able to be together on camp in person once more.

Activities included team adventure games, archery, abseiling and the Great Kadimah Bake Off. Topics for discussion ranged from feminism and ethical shopping to Israel-Palestine and the Black Lives Matter movement.

An incredible, welcoming and inclusive environment was created with Liberal Jewish values at its core. Services were engaging and inventive.

LJY-Netzer also ran popular events and programming, both in person and online, throughout the year.

Media and social media

2021 was another very strong period for Liberal Judaism in its PR and communications.

The movement kept a high media profile throughout the year with regular news stories, pictures and commentary in the Jewish press and local newspapers, as well as crossing over into the national and mainstream media such as the BBC.

Social media engagement was strong, with a big increase in followers and engagement on Facebook, Twitter and Instagram.

Objectives and activities – Review of progress

The principal objective of Liberal Judaism is to promote religion by teaching and to advance the beliefs and practices of Liberal and Progressive Judaism generally.

Objectives and activities – Review of progress (continued)

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials to both its constituents and their members. It develops, assists and supports new groups, small communities and larger congregations. It supports in both finance and personnel the work of other associated bodies including the Leo Baeck College and the World Union for Progressive Judaism.

Liberal Judaism publishes prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, and more specifically, Liberal Judaism responds to matters of a social and ethical nature.

Strategic objectives

In 2014 the Board of National Officers commissioned a major research and development project which aimed to work with a wide range of stakeholders to set a strategy for Liberal Judaism for the next five years. After a year-long consultation with members and stakeholders from all communities, levels of engagement and age groups, a number of objectives were identified which were considered to be crucial elements of the organisation achieving the principal objective, as well as the aim articulated in the organisation's publicity material.

Liberal Judaism is the dynamic, cutting edge of modern Judaism. It is an active force for good in lives of Jews and wider society.

These objectives break down into eight overall headings:

1. Leadership
2. Education and Learning
3. Theology and Liturgy
4. Membership
5. Community Care and Volunteering
6. Communications
7. Israel
8. Liberal Judaism as Political Judaism

Under each of these headings, detailed objectives were outlined; outcomes from these objectives are set on an annual basis by staff and the Board of National Officers. The achievements of the organisation in 2021 have been assessed against these detailed objectives and are presented later in this report with planned activities to meet objectives in 2022. These objective areas and overall strategy were due to be reviewed in 2020, but this was not possible due to the impact of the Covid-19 pandemic; there is a major review of strategy due in 2022. The objectives have been kept, however, as they are a useful tool to develop and assess the impact of the organisation's work.

Objectives and activities – Review of progress (continued)

Strategic objectives (continued)

Achievements in 2021 and Planned Activities for 2022

1. Leadership

- Responsive leadership model which seeks to drive change, whilst empowering and encouraging engagement across the movement.

- Developing partnerships that enable, support and nurture leadership at all levels.
- Supporting a diverse leadership that represents all parts of the Liberal Jewish community.

In 2021 we:

- Developed policies and anti-bullying training for communities; opened up the community briefings to all community members and continued to offer a wide range of speakers within this weekly slot.
- Promoted inclusive leadership as an integral part of Biennial 2021, incorporating this topic into online sessions for all.
- Provided interim rabbinic cover for three communities and supported four communities with long term succession planning.
- Continued to support students in a rapidly changing Higher Education environment, through our student Chaplain and local communities.

In 2022 we will:

- Continue to develop our multi vocality programme through increased media representation and Biennial 2023 planning.
- Develop a programme of adult education which showcases a variety of leaders and leadership approaches.
- Deliver sessions at the Day of Celebration 2022 on visionary leadership and the planning for the future.

2. Education and Learning

- To offer strong and meaningful Liberal Jewish education across all generations.
- To share good educational practice and resources across the movement.

In 2021 we:

- Through a grant, supported one LJ community to develop an inclusive curriculum with associated resources for leaders within communities.

Objectives and activities – Review of progress (continued)

Achievements in 2021 and Planned Activities for 2022 (continued)

- Ran a highly successful Biennial at Home, attended by 1500 delegates who enjoyed 70 different sessions throughout the weekend.
- Implemented the first stage of a new portal for learning and engagement by planning and starting to collate data and connections.
- Ran a number of sessions through the Education Hub with topics including Forgotten Lives: Jewish Women Through the Ages and Finding the Liberal Jewish Voice: Expanding the Conversation on Israel.

In 2022 we will:

- Use the occasion of 120 years of Liberal Judaism as a chance to learn about the past whilst planning for the future.

- Expanding our online offering further via the Education Hub, creating new learning opportunities.
- Continue preparation work for the new website, gathering resources and a diverse range of media.
- Partner with Leo Baeck College to promote their on and offline education offerings.

3. Theology and Liturgy

- To offer relevant, responsive, inspiring and diverse ritual and liturgy that meets the contemporary needs of our community.
- To continue to develop an authentic Liberal Jewish theology.
- To proactively seek points of connection beyond classical forms of religious engagement.

In 2021 we:

- Supported communities to develop online and hybrid services, offering training and support on a range of practical topics.
- Made more liturgy accessible online, increasing the range of Liberal Judaism resources and improving accessibility and usability.
- Continued to expand the range of rabbis offering classes and written material in internal and external media. via Ed Hib and one off sessions.
- Explore the development of content for new website, actively seeking resources from rabbis and communities.

Objectives and activities – Review of progress (continued)

***Achievements in 2021 and Planned Activities for 2022* (continued)**

In 2022 we will:

- Reprint Siddur Lev Chadash.
- Facilitate discussions with rabbis about the next steps in developing liturgy and liturgical resources for Liberal Judaism.
- Continue to promote the development of theology sessions and learning opportunities with Leo Baeck College.

4. Membership

- To widen the parameters of membership and engagement within Liberal Jewish communities.
- To build a sense of membership beyond one community or location.
- To see retention as equally important as growth.

In 2021 we:

- Increased members' experience of communities beyond their own, as part of the wider Liberal Judaism family, promoting opportunities for communities to join up for events - including Shavuot and a Seder.
- Developed virtual pulpit swaps across communities.
- Promoted Liberal Judaism professional staff as a first point of contact for support with a range of issues, creating resources and offering support on a range of topics including governance, finance and human resources.

In 2022 we will:

- Develop a relationship with a new community, supporting them to join Liberal Judaism as a member in 2022.
- Grow Liberal Judaism's woodland burial offering, meeting changing needs.
- Employ a Membership Manager as a dedicated first point of contact and practical support between communities and Liberal Judaism.
- In consultation with members, develop the model of what LJ offers as membership organisation with member communities at our core.

5. Community Care and Volunteering

- To tackle changes within community demographics and volunteering, proactively and as a whole community.

Objectives and activities – Review of progress (continued)

Achievements in 2021 and Planned Activities for 2022 (continued)

- To inform and support the implementation of the practical, legal and moral obligations that Liberal Judaism communities are required to adhere to.

In 2021 we:

- Provided access to member communities to the best quality resources and organisations within the community, inviting communal organisations to train and brief our members at community briefings and other events.
- Developed relationships with partner organisations to ensure that Liberal Judaism members were included in planning and decision making about services.
- Worked to increase representation of a range of Jews within our structures and resources, working with the Black Jews and Jews of Colour group.
- Developed and shared safeguarding resources in line with best practice, online and in response to changing needs, offering training and support to member communities.

In 2022 we will:

- Continue to work on representation and implementation of recommendations from the Black Jews and Jews of Colour Group.
- Work on longer term planning to integrate events that celebrate inclusion, like Black History Month, into the calendar with associated events and resources.

- Plan a major project to offer resources to non-Jewish care homes to support Jewish residents to celebrate shabbat.

Continue to develop partnership working to ensure that the Liberal Jewish experience and voice is included in communal planning and delivery of services.

6. Communications

- To set the agenda as a proactive, dynamic movement with a variety of voices supporting a vision of Liberal Judaism and its place in the world.
- To communicate clearly and effectively on a local, national and international level.

In 2021 we:

- Continued to increase the wide range of voices we showcase to reflect the many voices of Liberal Judaism, using our rabbis and lay leaders across a wide range of topics and issues.

Objectives and activities – Review of progress (continued)

***Achievements in 2021 and Planned Activities for 2022* (continued)**

- Increased our exposure in non-Jewish media, including on BBC Radio 2. Became a well known and credible voice for progressive Judaism in a wider range of locations.
- Ensured that our communication with member communities, including the ebulletin, LJ Today and community briefings was timely, frequent, useful and engaging.
- Worked on crisis management structures for PR and communications within LJ, giving greater control.

In 2022 we will:

- Continue to build relationships with a range of media outlets to build our profile as a credible voice for progressive Judaism.
- Promote our social media work strategically and create opportunities for a wider reach.
- Start to print LJ Today again for communities who wish to have it and use this as a springboard for promoting Liberal Judaism's various communication streams.
- Proactively take and develop opportunities to promote Liberal Judaism and progressive Jewish ideas and practice - pursuing access and opportunity if our voice is not being heard.

7. Israel

- To develop and communicate a vision of what it means to be a Progressive Zionist organisation.
- To shift the paradigm of a relationship with Israel that is grounded in mutuality and the sharing of resources and relationship.

In 2021 we:

- Delivered an education hub series on Israel and ran other sessions throughout the year, including on Biennial..
- Worked with students to offer support and education relating to Israel issues on campus and beyond.
- Further developed our relationship with our Israel partners, including maintaining contact with the new Israeli ambassador.

In 2022 we will:

- Expand partnerships and opportunities with groups with a multitude of viewpoints.

Objectives and activities – Review of progress (continued)

Achievements in 2021 and Planned Activities for 2022 (continued)

- Begin developing a strategy for long term engagement and leadership development in Israel for young people aged 18+, against a backdrop of declining gap year programme numbers.
- Run a Liberal Judaism trip to Israel.
- Relaunch Israel tour for 16 year olds and re-engage younger years, building excitement for the programme through a relaunch of the B'Nei Mitzvah voucher scheme.

8. Liberal Judaism as Political Judaism

- To speak out on every issue that conflicts with a Liberal Jewish ideal of social justice, without fear and without being politically partisan.
- To promote a Liberal Judaism that is prophetic, vocal about issues of social inequality, mindful of the needs of minorities and is called to serve the needs of the community around us as well as the community we are within.

In 2021 we:

- Used community briefings to discuss and engage and support social action programmes on topics including refugees, food banks and child poverty, mental health and volunteering.
- Analysed how our members and the communities around them have been affected by Covid19, linking up with other charities and organisations to effect positive change.
- Continued to support community and national initiatives, for example Refugee Week and Mitzvah Day, to highlight and support change.
- Were a founder member of the Religious Alliance for Dignity in Dying and engaged with lobbying for change on this issue.

In 2022 we will:

- Work with Jewish and non-Jewish partner organisations on welcoming and supporting Ukrainian refugees.
- Grow interfaith work, especially with the Muslim and Sikh communities.

- Develop Chaplaincy in a range of settings where Jewish organisations have not been well represented.
- Move radical and inclusive progressive Judaism from a fringe to mainstream position within communal dialogue as a modern, accessible version of Judaism.

Financial review

General

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a surplus of £144,492 was recorded. This is compared to a surplus of £14,606 in 2020.

At the end of 2010, Liberal Judaism purchased an extension to Edgwarebury Cemetery, borrowing in excess of £190,000 from six constituent communities who participate in the burial scheme. The loans were for a minimum of 5 years and a maximum of 10 years, and by the end of the tenth year, December 2021, the loans had been repaid in full.

At the year-end reserves were £726,781 (2020 – £582,289) consisting of general unrestricted funds of £187,848 (2020 – £51,363), designated funds of £521,727 (2020 – £525,026) and restricted funds of £17,206 (2020 – £5,900).

Income

Total income was up by some £42,487 to £1,401,613 in 2021 (2020 – £1,359,126).

There were increases in several areas of our work in 2021, driven in part by a return to in-person working and the opening up of services and locations that were closed due to the Covid-19 pandemic in 2020. A good example of this can be seen in youth and kadimah income, which rose to £213,605 (2020 – £65,562) as there was a return to some in-person activities in 2021, including residential summer camps. This significantly increased both income and expenditure in this area of work. There was also an increase in Congregational Affiliation Fees (CAF) to £498,228 (2020 – £477,373) as communities who had a loan agreement in place with us due to loss of rental income in 2020 were able to pay this element of their 2020 CAF as their buildings opened up and income increased.

There was a small decrease in outreach and rabbinic services income of £6,160 from £170,275 in 2020 to £164,115 in 2021, due to fewer communities using ad-hoc rabbinic support. The decrease seen in income from other incoming resources and a corresponding decrease in staff costs in expenditure) is due to the removal from these accounts of income and expenditure for rabbinic salaries where LJ offers a payroll service to community members; as these costs relate to staff employed in other communities this data is no longer shown.

Expenditure

In 2021 total expenditure decreased by £87,399 from £1,344,520 in 2020 to £1,257,121 in 2021.

Financial review (continued)

Expenditure (continued)

There were decreases in expenditure on cemetery running costs (£126,987 in 2021; £152,428 in 2020) and funeral costs (£75,314 in 2021; £152,428 in 2020) due to a decrease in the death rate in 2021, possibly linked to a higher rate than usual in 2020 due to the Covid-19 pandemic.

LJY-Netzer activities of £127,708 increased from £52,135 in 2020 due to a very welcome return to in person programming, especially the return of Kadimah and a UK residential camp for young people who would otherwise have attended Israel tour.

There were decreases in grant funding from £175,953 in 2020 to £160,099 in 2021, which varies annually due to the number of students enrolled at LBC; as the cohort was smaller, so was this cost. There was a decrease in staff costs of £63,491 from £601,564 in 2020 to £538,073 in 2021 as staff who left were not replaced in the year. In addition to this, the 2021 accounts state Liberal Judaism staff costs only; due to an oversight, 2020 and previous years also included the costs of staff where Liberal Judaism offered a payroll service to small communities. Staffing is held at a level required to deliver core programming, but this changed over the course of 2021 due to the impacts of Covid-19.

Support costs overall increased during the year from £255,596 in 2020 to £276,641 in 2021, due to an increase in costs relating to travel to communities and events due to the return of in-person working and attendance at a range of locations.

LJ staff are very aware the LJ's success is in no small part dependent on their maintaining tight financial control on their own particular projects; wherever possible, projects are run on the basis of break even or small surplus budgets. Contracts and service agreements were reviewed during the year to ensure that the organisation is receiving good value for money and in some cases suspended or reduced due to changed needs based on the move to home working.

The pay and remuneration of all staff, including senior management personnel, is set annually through a review process conducted by the Board of National Officers. This process includes a review of salaries for similar positions in other non-profit organisations, particularly in the Jewish charity sector, and rabbinic contractual arrangements recommended by the Conference of Liberal Rabbis and Cantors.

Fundraising

Liberal Judaism manages all fundraising internally. Fundraising is overseen by the Chief Executive Officer, Rabbi Charley Baginsky, with support from the Events Manager, Tom Rich; fundraising consultants were also used during the year to plan for a major fundraising event in 2022. The key elements of the fundraising strategy are a Patron's scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £1,500 per annum, one off donations and grant funding from a range of sources. The cost of fundraising in 2021 was £11,103 (2020 – £7026) All donors are contacted through person to person fundraising, with contact limited to prevent intrusion and pressure. Fundraising communications are managed with regard to the General Data Protection Regulation.

Financial review (continued)

Fundraising (continued)

No complaints about fundraising were received in 2021, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator and complies with the regulator's code of practice.

We continue to be fortunate to have the generous support of our patrons and friends.

The majority of fundraising in 2021 took place online, partly by encouraging people using our resources to donate and partly through our online events when we've developed our 'ask' and are making more effective appeals for support.

A major fundraising campaign is planned for 2022 to generate a fund comprised of one-off donations. It is anticipated that this will also enable us to develop relationships with a new group of regular donors.

We have received grants from a number of funders and continue to develop positive and mutually beneficial relationships to deliver a range of projects. This year we have completed the Lily's Legacy project with the support of the Heritage Lottery Fund and received support from the North London Trust for Progressive Judaism to support a range of projects, including bursary support for our summer events and technical support for Biennial. We have also received grants from Jewish Child's Day, the Jewish Youth Fund and UJIA to support the essential work of LJY-Netzer during an extremely difficult time, when new approaches have been needed; we are hugely grateful to all of our funding partners for their engagement with our work.

Structure, governance and management

Liberal Judaism (ULPS) is established as a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions. In the event of the company being wound up the maximum each member will contribute will be £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of approval of the financial statements:

- Ruth Seager (Chair)
- Joel Beckman (resigned 6 July 2021)
- Janet Berkman
- Rabbi Rebecca Birk
- Graham Carpenter (resigned 26 January 2021)
- Rosalind Clayton
- Alex Kinchin-Smith (appointed 6 July 2021)
- Amanda McFeeters (resigned 6 July 2021)
- Leslie Moss (appointed 6 July 2021)
- Karen Newman

Financial review (continued)

Structure, governance and management (continued)

- Omar Portillo (resigned 6 April 2021)
- Owen Power
- Paul Silver-Myer
- Hannah Stephenson
- Susanne Szal

The trustees of Liberal Judaism, known as Officers, are recruited on the basis of skills that they can offer where gaps exist in the trustee group. Consideration is also given to the representation of a cross section of Liberal Judaism's membership on the Board of National Officers.

Officers can be co-opted during the year by the Board of National Officers, for their election to be confirmed at the AGM or Council or can stand at the AGM for direct election. Officers serve three-year terms. The trustees' induction and training programme is reviewed regularly. The Board of National Officers delegate day-to-day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive, Rabbi Charley Baginsky.

The Board of National Officers met six times during the year to consider strategic and business matters that have an impact on the organisation. The Board of National Officers are mandated to make decisions on these matters by the Council, which meets quarterly and is comprised of representatives from all member communities.

There are no related organisations.

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission.

In addition to the generosity of our Patrons and donors, a number of specific grants were received from the NLPS Trust for Progressive Judaism, the UJIA, The Jewish Youth Fund and Netzer Olami. These grants totalled £109,688 in 2021.

Risk – significant events, risk and uncertainties

The most significant financial uncertainties and risks experienced by Liberal Judaism relate to the availability of different funding sources, all of which have different vulnerabilities. These risks are managed using a variety of strategies:

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2500 per annum. A new Friends scheme for donors making a contribution of less than £2500 per annum was launched in late 2017 and has increased income from smaller regular donations. The move to online events and communication, away from a model of an annual event to thank donors, may result in lower engagement with Liberal Judaism and lower levels of donor funding; this is mitigated by ongoing work to develop relationships by the CEO.

Risk – significant events, risk and uncertainties (continued)

2. **Collection of Congregational Fees** – in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Where difficulties arise a support package is offered, including development support and the reduction of fees as a loan repayable over an agreed time period.
3. **Grants** – Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.
4. **Sale of Services** – a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). This target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service. In 2021 Liberal Judaism also invested in search engine optimisation work to increase our reach to non-affiliated Jewish families who might be looking for funeral services; this fulfils both an outreach purpose and assists with sales.

Other financial risks that could have an impact on Liberal Judaism include:

- **Fraudulent activity** – the organisation has a range of internal audits and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.

- Reserves – a reserves policy was developed in 2017 that aims to set aside £20,000 per annum. This was achieved in 2021.
- Stock – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events which anticipated or forecast for 2022.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained as a reserve fund. The purpose of this reserve fund is to ensure that the organisation can continue to deliver our strategic objectives in the event of a loss or gap in income; the fund exists to enable Liberal Judaism to continue to operate whilst alternative sources of funding are identified. The reserve fund also enables the funding of capital projects and could cover expenditure to deliver strategic projects that Liberal Judaism would otherwise be unable to fund.

The trustees consider that reserves at a level equivalent to between three and six months' expenditure will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which

Risk – significant events, risk and uncertainties (continued)

additional funds may be raised. The reserve target is £250, 000, which is based on operational outputs, partnership arrangements and HR commitments. This amount will be reviewed in 2022 against the risk assessment process that is in place and will take into account ongoing income risks related to the impacts of the Covid-19 pandemic.

Statement of trustees' responsibilities

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

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

In preparing these financial statements, the trustees are required to:

- ♦ select suitable accounting policies and then apply them consistently;
- ♦ observe the methods and principles in the Charities SORP;
- ♦ make judgements and estimates that are reasonable and prudent; and
- ♦ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

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

The trustees' report was approved by the Board of Trustees:

Trustee 

Date 19/07/22

Independent auditor's report to the trustees of Liberal Judaism (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider, whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- ◆ the information given in the trustees' report, which is also the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the directors' report included within the trustees' 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 charity and its environment obtained during the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Trustees' responsibilities

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair

view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- ◆ 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 obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and
- ◆ We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

Auditor's responsibilities for the audit of the financial statements (continued)

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 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 risk of fraud through management bias and override of controls we:

- ◆ performed analytical procedures to identify any unusual or unexpected relationships; and
- ◆ tested journal entries to identify unusual transactions; and
- ◆ assessed whether the judgements and the assumptions made in determining accounting estimates for the probability of receipt of legacies and the provision for bad and doubtful debts were indicative of potential bias.

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

- ◆ reading the minutes of meetings of those charged with governance; and
- ◆ enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of this report

This report is made solely to the charitable company's trustees, 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 trustees those matters that 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's and the company's trustees as a body, for our audit work, or the opinions we have formed.

A handwritten signature in black ink, appearing to read 'E Finch', written in a cursive style.

Edward Finch (Senior Statutory Auditor)
For and on behalf of Buzzacott LLP, Statutory Auditor
130 Wood Street
London
EC2V 6DL

8/9/22

Statement of financial activities (including and income and expenditure account) Year to 31 December 2021

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and endowments from:						
Donations and legacies	1	70,208	—	10,699	80,907	51,879
Charitable activities	2,15	1,194,291	—	109,688	1,303,979	1,278,331
Investments	3	9	—	—	9	44
Other activities	4	16,718	—	—	16,718	28,872
Total income		1,281,226	—	120,387	1,401,613	1,359,126
Expenditure on:						
Raising funds	5	11,103	—	—	11,103	7,026
Charitable activities	6,15	1,136,937	—	109,081	1,246,018	1,337,494
Total expenditure		1,148,040	—	109,081	1,257,121	1,344,520
Net income before transfers		133,186	—	11,306	144,492	14,606
Gross transfers between funds		3,299	(3,299)	—	—	—
Net movement in funds		136,485	(3,299)	11,306	144,492	14,606
Fund balances at 1 January 2021		51,363	525,026	5,900	582,289	567,683
Fund balances at 31 December 2021		187,848	521,727	17,206	726,781	582,289

All income and expenditure derive from continuing activities.

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

Statement of financial activities (including and income and expenditure account) Year to 31 December 2020

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2020 £
Income and endowments from:					
Donations and legacies	1	51,879	—	—	51,879
Charitable activities	2,15	1,204,824	—	73,507	1,278,331
Investments	3	44	—	—	44
Other activities	4	28,872	—	—	28,872
Total income		1,285,619	—	73,507	1,359,126
Expenditure on:					
Raising funds	5	7,026	—	—	7,026
Charitable activities	6,15	1,266,487	—	71,007	1,337,494
Total expenditure		1,273,513	—	71,007	1,344,520
Net income (expenditure) before transfers		12,106	—	2,500	14,606
Gross transfers between funds		(1,700)	1,700	—	—
Net movement in funds		10,406	1,700	2,500	14,606
Fund balances at 1 January 2020		40,957	523,326	3,400	567,683
Fund balances at 31 December 2020		51,363	525,026	5,900	582,289

All income and expenditure derive from continuing activities.

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

Balance sheet 31 December 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
Fixed assets					
Tangible assets	11		581,023		594,487
Current assets					
Stocks	12	14,660		17,634	
Debtors	13	69,760		51,105	
Cash at bank and in hand		<u>164,211</u>		<u>104,338</u>	
		248,631		173,077	
Creditors: amounts falling due within one year	14	<u>(102,873)</u>		<u>(185,275)</u>	
Net current liabilities			<u>145,758</u>		<u>(12,198)</u>
Total net assets less current liabilities			<u>726,781</u>		<u>582,289</u>
Income funds					
Restricted funds	15		17,206		5,900
<i>Unrestricted funds</i>					
Designated funds	16	521,727		525,026	
General funds		<u>187,848</u>		<u>51,363</u>	
			<u>709,575</u>		<u>576,389</u>
			<u>726,781</u>		<u>582,289</u>

Approved by the trustees and signed on their behalf by:

Trustee 

Approved on: 19/7/22

Company Registration Number: 08281223 (England and Wales)

Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	A	62,364	(4,192)
Cash flows from investing activities:			
Investment income received	9	9	44
Net cash provided by investing activities	9	9	44
Financing activities			
Repayment of borrowings		(2,500)	(7,500)
Net cash used in financing activities		(2,500)	(7,500)
Net increase (decrease) in cash and cash equivalents		59,873	(11,648)
Cash and cash equivalents at 1 January 2021	B	104,338	115,986
Cash and cash equivalents at 31 December 2021	B	164,211	104,338

Notes to the statement of cash flows for the year to 31 December 2021.

A Cash flows from operating activities

	2021 £	2020 £
Net income as per the Statement of Financial Activities	144,492	14,606
Adjustments for:		
Investment income receivable	(9)	(44)
Depreciation and impairment of tangible fixed assets	14,444	14,165
Purchase of tangible fixed assets	(1,225)	—
Loss of disposal of tangible fixed assets	245	—
Decrease in stocks	2,974	5,654
(Increase) decrease in debtors	(18,655)	152,421
Decrease in creditors	(79,902)	(190,994)
Cash provided by (used in) operating activities	62,364	(4,192)

B Analysis of changes in net debt

	At 1 January 2021 £'000	Cash flows £'000	At 31 December 2021 £'000
Cash at bank and in hand	104,338	59,873	164,211
Bank loans falling due within one year	(2,500)	2,500	—
	101,838	62,373	164,211

Company information

Liberal Judaism (ULPS) is a charitable company limited by guarantee and is a registered charity with the Charity Commission (No. 1151090). Liberal Judaism aims to promote religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism.

The registered address for Liberal Judaism is The Montagu Centre, 21 Maple Street, London, W1T 4BE.

Accounting Convention

The financial statements have been prepared in accordance with the Companies Act 2006 and “Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)”. The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

Going concern

In response to the coronavirus pandemic, Liberal Judaism moved all of its events, services and festival celebrations online and has also continued to provide education, religious and community services to its constituents and to wider Anglo Jewry. Although there was some loss of income, expenditure was also reduced, allowing a small surplus to be made in the year to 31 December 2020. Based on post-year end analysis, income has been maintained, and the changing work patterns have not drastically changed the profile of the expenditure.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Charitable funds (continued)

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Income

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

Congregational subscriptions relate to monies receivable from member synagogues. Ground fees relate to monies receivable for membership to the burial scheme. Donations are received by gift aid and covenants. Such income is included in income on a receivable basis.

Funeral income relates to monies receivable from the charity's performance of funeral services and burials.

Youth and Kadimah income relates to monies receivable for the services and activities provided.

Income from grants is included in incoming resources when these are receivable.

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Expenditure is accounted for on an accruals basis and include attributable VAT, which cannot be recovered. Costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

Costs of raising funds consist of council of patrons expenditure.

Expenditure relating to the charitable activities are those elements of expenditure directly and indirectly incurred in performing these activities. Costs that are not directly attributable to a specific activity have been allocated on a percentage basis, according to the time the charity devotes to each of the charitable activities.

Governance costs comprise costs for the running of the charity itself as an organisation, including fulfilling its statutory obligations.

Expenditure (continued)

Grants payable are included in the SOFA in the year when they are payable. There is no legal or constructive liability to pay these grants.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

♦ Freehold land	Not depreciated; this includes cemetery land
♦ Leasehold	Period of lease
♦ Computer equipment	20% on a reducing balance
♦ Fixtures, fittings & equipment	10% on a reducing balance

- ◆ Scrolls Not depreciated as high residual value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in net income (expenditure) for the year.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct costs that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

Government grants

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity contributes towards employees' personal pension schemes.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements during the year.

1 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	80,907	51,879
Donations and gifts		
Donations – general	—	5,194
Council of Patrons	57,380	46,685
Friends	5802	—
Other	17,725	—
	80,907	51,879

2 Charitable activities

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2021 £
Income derived from charitable activities	379,301	213,605	498,228	164,115	48,730	1,303,979
Analysis by fund:						
Unrestricted funds – general	379,301	152,941	498,228	147,050	16,770	1,194,291
Restricted funds	—	60,664	—	17,064	31,960	109,688
	379,301	213,605	498,228	164,115	48,730	1,303,979

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	Total 2020 £
Income derived from charitable activities	476,175	65,652	477,373	170,275	88,856	1,278,331
Analysis by fund:						
Unrestricted funds – general	476,175	6,595	477,373	155,825	88,856	1,204,823
Restricted funds	—	59,057	—	14,450	—	73,507
	476,175	65,652	477,373	170,275	88,856	1,278,331

3 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Interest receivable	9	44

4 Other activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Coronavirus Job Retention Scheme income	16,718	28,872

5 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Other fundraising costs	11,103	7,026
	11,103	7,026

6 Charitable activities

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2021 £
Staff costs	129,137	172,183	86,092	43,046	430,458
Depreciation and impairment	4,333	5,777	2,889	1,444	14,444
Local projects	—	(806)	—	—	(806)
Youth expenditure	127,708	—	—	—	127,708
Funeral costs	—	—	75,314	—	75,314
Cemetery running costs	—	—	126,987	—	126,987
Other costs	—	18,577	10,230	3,093	31,901
	261,174	195,732	301,511	47,583	806,005
Grant funding of activities (see note 7)	—	3,272	—	168,099	163,371
Share of support costs (see note 8)	72,366	96,512	55,302	23,177	247,358
Share of governance costs (see note 8)	8,786	11,713	5,857	2,928	29,284
	342,330	307,229	362,672	233,787	1,246,018
Analysis by fund					
Unrestricted funds – general	282,273	270,705	362,272	221,287	1,136,937
Restricted funds	60,057	36,524	—	12,500	109,081
	342,330	307,229	362,672	233,787	1,246,018

6 Charitable activities (continued)

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2020 £
Staff costs	139,066	194,083	99,640	49,820	482,609
Depreciation and impairment	4,250	5,666	2,833	1,416	14,165
Children's Aid	10,627	(274)	116	58	10,527
Local projects	—	14,303	—	—	14,303
Youth expenditure	52,135	—	—	—	52,135
Funeral costs	—	—	137,127	—	137,127
Cemetery running costs	—	—	152,428	—	152,428
Other costs	—	20,713	—	13,808	34,521
	<u>206,078</u>	<u>234,491</u>	<u>392,144</u>	<u>65,102</u>	<u>897,815</u>
Grant funding of activities (see note 7)	—	8,130	—	175,953	184,083
Share of support costs (see note 8)	69,954	93,274	46,637	23,319	233,184
Share of governance costs (see note 8)	6,724	8,965	4,482	2,241	22,412
	<u>282,756</u>	<u>344,860</u>	<u>443,263</u>	<u>266,615</u>	<u>1,337,494</u>
Analysis by fund					
Unrestricted funds – general	224,849	344,860	443,263	253,515	1,266,487
Restricted funds	57,907	—	—	13,100	71,007
	<u>282,756</u>	<u>344,860</u>	<u>443,263</u>	<u>266,615</u>	<u>1,337,494</u>

7 Grants payable

	Outreach and community work £	Rabbinic development £	Total 2021 £	Outreach and community work £	Rabbinic development £	Total 2020 £
Grants to institutions:						
Leo Baeck College	—	115,333	115,333	—	116,500	116,500
Other	272	—	272	930	620	1,550
European Union of Progressive Jews	3000	—	3000	7,200	4,800	12,000
	<u>3,272</u>	<u>115,333</u>	<u>118,605</u>	<u>8,130</u>	<u>121,920</u>	<u>130,050</u>
Grants to individuals	—	44,766	44,766	—	54,033	54,033
	<u>3,272</u>	<u>160,099</u>	<u>163,371</u>	<u>8,130</u>	<u>175,953</u>	<u>184,083</u>

Grants made to individuals consist of bursaries payable to Leo Baeck College Students.

8 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	107,615	—	107,615	118,955	—	118,955
Office and general costs	81,232	—	81,232	73,052	—	73,052
Travel and subsistence	897	—	897	2,472	—	2,472

Notes to the financial statements Year to 31 December 2021

Other costs	40,645	—	40,645	38,705	—	38,705
Audit fees		16,500	16,500	—	19,320	19,320
Legal and professional	16,968	12,784	29,752	—	3,092	3,092
	<u>247,357</u>	<u>29,284</u>	<u>276,642</u>	<u>233,184</u>	<u>22,412</u>	<u>255,596</u>
Analysis between Charitable activities	<u>247,357</u>	<u>29,284</u>	<u>276,641</u>	<u>233,184</u>	<u>22,412</u>	<u>255,596</u>

9 Trustees

During the year, one trustee incurred reimbursed expenses for travel, accumulating to £9 (2020 – one trustee was reimbursed £49 for travel costs).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Managerial	4	4
Professional	3	4
Support	4	4
Youth	3	3
	<u>14</u>	<u>15</u>

Employment costs

	2021 £	2020 £
Wages and salaries	456,209	502,386
Social security costs	42,245	49,417
Pension costs	39,619	33,789
Ex-gratia payment	—	15,972
	<u>538,073</u>	<u>601,564</u>

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

	2021 Number	2020 Number
£60,000 – £70,000	<u>1</u>	<u>—</u>

Key management personnel consists of the Chief Executive and Chief Operating Officer. Their total remuneration was £149,251 (2020 – £156,013). This figure includes accrued sabbatical, holiday and pension entitlement.

The ex-gratia payment made during 2020 was due to a former chief executive.

10 Employees

During the year £16,718 was claimed in respect of the Coronavirus Job Retention Scheme. This is showing under the heading Other Activities (see note 4).

11 Tangible fixed assets

	Freehold land £	Leasehold land £	Computer equipment £	Fixtures, fittings & equipment £	Scrolls £	Total £
Cost						

Cost

Notes to the financial statements Year to 31 December 2021

At 1 January 2021	513,270	232,000	7,530	155,657	1,014	909,471
Additions	—	—	549	676	—	1,225
Disposals	—	—	(1,158)	—	—	(1,158)
At 31 December 2021	<u>513,270</u>	<u>232,000</u>	<u>6921</u>	<u>156,333</u>	<u>1,014</u>	<u>909,538</u>
Depreciation						
At 1 January 2021	95,944	121,800	6,151	91,089	—	314,984
Charge for the year	—	5,800	1,312	7,332	—	14,444
Disposals	—	—	(913)	—	—	(913)
At 31 December 2021	<u>95,944</u>	<u>127,600</u>	<u>6550</u>	<u>98,421</u>	<u>—</u>	<u>328,515</u>
Carrying amount						
At 31 December 2021	<u>417,326</u>	<u>104,400</u>	<u>371</u>	<u>57,912</u>	<u>1,014</u>	<u>581,023</u>
At 31 December 2020	<u>417,326</u>	<u>110,200</u>	<u>1,379</u>	<u>64,568</u>	<u>1,014</u>	<u>594,487</u>

12 Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>14,660</u>	<u>17,634</u>

13 Debtors

Amounts falling due within one year:

	2021 £	2020 £
Trade debtors	35,265	24,082
Other debtors	—	1
Prepayments and accrued income	<u>34,495</u>	<u>27,022</u>
	<u>69,760</u>	<u>51,105</u>

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	—	2,500
Other taxation and social security	30,188	30,529
Trade creditors	39,981	89,809
Other creditors	(1,467)	26,130
Accruals and deferred income	<u>34,171</u>	<u>36,307</u>
	<u>102,873</u>	<u>185,275</u>

Deferred income of £2096 relates to payments for youth activities of in 2020 that were cancelled and held forward for future years and a payment for a CoLRaC event that was cancelled in 2020 and applied to costs in future years; the remainder was for a receipt that was subsequently passed to the LJS.

Notes to the financial statements Year to 31 December 2021

Deferred income brought forward from 2020 was £24,282, all of which was released during 2021.

Borrowings at 31 December 2020 related to loans for the purchase of land at Edgwarebury Cemetery.

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes.

	Balance at 1 January 2020 £	Transfers £	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Heritage Lottery Fund	—	—	—	31,960	31,960	—
Church urban fund	3,400	—	3,400	—	—	3,400
UJIA	—	—	—	41,380	41,380	—
Childrens Aid Committee	—	—	—	3,000	3,000	—
NLPS Trust	—	—	—	25,241	25,241	—
Jewish Child's Day	—	—	2,500	—	2,500	—
Jewish Youth Fund	—	—	—	—	5,000	—
Rosita Rosenberg Legacy Fund	—	—	—	3,107	—	3,107
	3,400	—	5,900	109,688	109,081	6,507

The Heritage Lottery Fund grant funding was awarded for the delivery of the Lily's Legacy project, an exploration of the history of Liberal Judaism.

The **Church Urban fund** grant money is being held on behalf of a small local project, Celebrating Camden Women and will be released on request when their project is complete.

The **North London Trust for Progressive Judaism** provided grants to support our online Biennial in 2021; support the training of a student rabbis; send student packs all over the UK and assist LJY-Netzer with their online programming for Pesach and Hannukah.

UJIA awarded a grant to support the work of our youth movement, LJY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place. UJIA also provided a grant for additional summer activities.

LJY-Netzer also received grants from the **Children's Aid Committee**, to support the costs of leadership development programming, the **Jewish Youth Fund**, to support leadership development and preparation for summer events and from **Jewish Child's Day** to support the provision of bursaries. This last grant was held over from 2020, when there were no in-person events, and used in 2021.

The **Rosita Rosenberg Legacy Fund** was set up to honour the memory of Rosita Rosenberg and is made up of donations in her honour. It is to be used for bursaries to support young people to engage with LJY-Netzer and Liberal Judaism.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 January 2020 £	Transfers £	Balance at 1 January 2021 £	Transfers £	Balance at 31 December 2021 £
Cemetery land	523,326	1,700	525,026	(3,299)	521,727

Notes to the financial statements Year to 31 December 2021

	523,326	1,700	525,026	(3,299)	521,727
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Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land less the balance outstanding on the loan for the purchase of the land at Edgwarebury.

17 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £
Fund balances at 31 December 2021 are represented by:				
Tangible assets	59,296	521,727	—	581,023
Current assets (liabilities)	128,552	—	17,206	145,758
	187,848	521,727	17,206	726,781

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
<i>Fund balances at 31 December 2020 are represented by:</i>				
Tangible assets	66,961	527,526	—	594,487
Current assets (liabilities)	(15,598)	(2,500)	5,900	(12,198)
	51,363	525,026	5,900	582,289

18 Operating lease commitments

	2021 £	2020 £
Within one year	1,834	2,208
Between two and five years	6,000	6,000
In over five years	456,000	457,500
	463,834	465,708

19 Related party transactions

During 2001, payments to the value of £1,000 were made to TigerPink for designing materials for the Lily's Legacy project. Tigerpink is owned by Richard Bloom, partner of Rabbi Charley Baginsky.

One employee during 2021, Ben Combe, was the son of a serving member of the Board of National Officers, Suzanne Szal. This employee was recruited using a fair and open recruitment process and employed on standard Liberal Judaism terms and conditions.

LIBERAL JUDAISM (ULPS)

England & Wales - Charity number 1151090

Accounts

Charity Registration No. 1151090

Company Registration No. 08281223 (England and Wales)

LIBERAL JUDAISM (ULPS)
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

LIBERAL JUDAISM (ULPS)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Ruth Seager	
	Rosalind Clayton	
	Karen Newman	
	Paul Silver-Myer	
	Hannah Stephenson	
	Janet Berkman	(Appointed 7 July 2020)
	Owen Power	(Appointed 7 July 2020)
	Susanne Combe	(Appointed 7 July 2020)
	Rabbi Rene Pfertzel	(Appointed 14 December 2020)
	Leslie Moss	(Appointed 6 July 2021)
	Alex Kinchin-Smith	(Appointed 6 July 2021)
	Rabbi Rebecca Birk	(Appointed 14 December 2020)
Charity number	1151090	
Company number	08281223	
Principal address	The Montagu Centre 21 Maple Street London W1T 4BE	
Auditor	HW Fisher LLP Acre House 11-15 William Road London NW1 3ER United Kingdom	
Bankers	National Westminster Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1A 2BA United Kingdom	

LIBERAL JUDAISM (ULPS)

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LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The financial statements comply with the Companies Act 2006 and the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and Activities – Review of Progress 2020

In the shadow of the coronavirus pandemic, Liberal Judaism, its leadership and its communities excelled in making sure members' spiritual, human, intellectual and pastoral needs were met.

Displaying creativity in a time of crisis, Liberal Judaism at Home was launched. The initiative – which included moving of all of Liberal Judaism's events, services and festival celebrations online – was widely praised both inside and outside of the movement.

Liberal Judaism also continued its remit of providing education, religious and community services to its constituents and to wider Anglo Jewry.

Biennial Weekend 2020

A record breaking 1,500 registered delegates attended the Liberal Judaism Biennial Weekend in May 2020 – hearing the movement's rabbis and leadership outline plans to make its prophetic voice even stronger in the years ahead.

With five times as many people signed up to watch online as can fit into the Biennial's regular home of a hotel, delegates heard from 70 speakers during 32 hours and 41 minutes of live streaming across YouTube, Zoom, Facebook and Twitter.

The Biennial featured 12 sessions exploring the many facets of collaboration, multiple study workshops, three Shabbat services, two Kiddushim, one Havdalah led by youth movement LJY-Netzer and an evening of entertainment with Jewish drag queen Dame Dave Lynn.

Among the many highlights of Biennial was the keynote conversation between Matthew Gould – CEO of NHSX and former British Ambassador to Israel – and Daniel Finkelstein, a columnist for The Times and Jewish Chronicle.

The Biennial also gave Liberal Jews the chance to say goodbye to former Chief Executive Rabbi Danny Rich and Chair Simon Benscher, both of who stepped down from their roles earlier in the year.

Lily's Legacy

A Biennial highlight was the launch of the Lily's Legacy: Voices and Visions of Liberal Judaism exhibition. Inspired by Lily Montagu and the founders of Liberal Judaism, the exhibition showcases an incredible history and heritage as told by members of all ages and backgrounds.

New leadership team

During 2020, Liberal Judaism appointed Rabbi Charley Baginsky as Chief Executive Officer, with Shelley Shocolinsky-Dwyer becoming Chief Operating Officer. Both then took up their positions in January 2021.

Charley and Shelley had been Interim Directors of the movement since March 2020 – overseeing the highly successful period outlined in this report.

Rabbis Rebecca Birk and Rabbi Dr Rene Pfertzel were elected as Co-Chairs of the Conference of Liberal Rabbis and Cantors, with whom the religious voice of Liberal Judaism rests.

Finally, Ruth Seager was unanimously elected as the Chair of Liberal Judaism at the 2020 AGM. Ruth has served many roles at East London & Essex Liberal Synagogue (ELELS) and on Liberal Judaism's Board of National Officers. She had been Acting Chair of the movement since previous chair Simon Benscher stepped down due to ill health.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Welcoming mixed faith families

The major policy decision for Liberal Judaism in 2020 was to grant mixed faith couples the opportunity to receive a wedding blessing from a rabbi under the traditional Jewish chuppah.

The Conference of Liberal Rabbis and Cantors (CoLRaC) came to the decision, after much discussion, in order to recognise and celebrate the diversity of Jewish life today.

It is the culmination of a process that began more than two decades ago when Liberal rabbis first began to conduct mixed faith wedding blessings in private. The next step was holding these in public, including in synagogue, and now the option of a chuppah has been added.

Mixed faith couples must be civilly married before any blessing, as the Marriage Law of England and Wales only permits rabbis and synagogue marriage secretaries to 'officiate' where both bride and groom 'profess' the Jewish faith.

As with all weddings, the use of the chuppah is at the rabbi's discretion and where the couple intend to maintain a Jewish home.

Making headline news in The Guardian, Times, BBC Radio 4 and across the Jewish and faith press, this is the first time any Jewish movement in the UK has introduced the deeply symbolic chuppah into a mixed faith ceremony.

Community Briefings

A big innovation from Liberal Judaism in 2020 was the launch of its Community Briefings – a weekly Zoom get together of Chairs and other leaders from each Liberal community with the chance to catch-up, share ideas and discuss a key issue of the day.

Each briefing was focussed on a topic of relevance to all Liberal communities – from how to conduct online service to tackling antisemitism – with weekly expert speakers from both inside and outside the movement including guests from CST and the Board of Deputies.

The briefings provided a range of information and support on issues relating to Covid-19, including re-opening synagogues, risk assessments and furlough schemes.

Many also found the chance to easily catch-up with friends from across the country each week a comfort and support in times of lockdown.

Ba'alei Tefillah

In March, Liberal Judaism took its popular Ba'alei Tefillah lay leadership course online – allowing its sixth cohort to continue the learning experience that will see them fully prepared to take services in their communities.

One of the strongest cohorts yet, it included 16 candidates from 15 communities in five countries.

Hot Potatoes

Liberal Judaism continued with its popular Hot Potatoes panel discussions – which aim to debate some of the most controversial issues within the Jewish community, but in a safe space where all views are heard and there is more discussion than judgement.

Moving online, as part of Liberal Judaism at Home, attendances were strong and topics covered included students, Liberal Zionism and annexation. Speakers included senior leaders from the Israeli Embassy and the Israel Movement for Progressive Judaism, as well as Nadia Whittome MP, Professor Adam Sutcliffe and Liberal Judaism's own rabbis.

Education Hub

Liberal Judaism's Education Hub also moved online, building on its successful launch in 2019 and giving even more people, from all faiths and backgrounds, the opportunity to learn and think about Judaism, faith and philosophy.

In order to make sure that everyone has access to the education opportunities, Liberal Judaism made the Education Hub free during the exceptional times of the pandemic..

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Each term was themed with topics ranging from online safeguarding to asylum seekers in Israel.

One of the most popular topics was Liberal Judaism: Radical Roots, Relevant Responses – a partnership with the Cape Town Progressive Jewish Congregation.

Hosted by Rabbi Charley Baginsky and Rabbi Dr René Pfertzel, it delved into the history of spirituality in Liberal Judaism and drew on the teachings of its founders.

Training and education

At the start of the year, before the pandemic began, more than 100 Reform and Liberal Judaism cheder and religion school teachers gathered at The Liberal Jewish Synagogue for a teacher training event.

Participants had the opportunity to deepen a range of skills, with sessions selected based on teacher requests and specific development opportunities.

There were opportunities to deepen knowledge of Hebrew, special educational needs and working inter-generationally, as well as expert-led discussions around mental health.

Once the pandemic began, a number of sessions were run for educators and teachers to help them learn, discuss and share best practice on how to deliver education online.

Other successful events in 2020 included safeguarding training for community chairs, council members and cheder teachers.

New Student Chaplain

Former LJY-Netzer movement worker Rabbi Anna Posner returned to Liberal Judaism as the new Progressive Judaism student chaplain.

Her role is to support Jewish students and build the presence and vibrancy of Progressive Jewish life on campuses throughout the country.

In addition, Anna was appointed as part-time rabbi for both Beit Klal Yisrael (BKY) and Norwich Liberal Jewish Community.

Social Action and Social Justice

Even the small matter of a pandemic couldn't stop Liberal Judaism's work in the fields of social action and social justice, which included:

- A series of campaigns on behalf of the Uyghur Muslim community, including a whole dedicated day of learning for Liberal youth across the country on the topic on Mitzvah Day.
- Support for Jewish Women's Aid Shabbat - using the opportunity to raise the issue of domestic abuse and sexual violence in the Jewish community.
- Joining with faith leaders from across the UK to write an open letter to Home Secretary Priti Patel urging her not to evict or defund asylum seekers in the midst of the coronavirus pandemic.
- Launching an Action Group for Black Jews and Jews of Colour. Its remit is to make practical and sustainable recommendations in making our synagogues and other Jewish spaces welcoming, safe and celebratory
- Continued to call for a Living Wage, including a joint action with the Muslim community in Barnet.

Liberals in Lockdown

Liberal Judaism's Archiving Team began a new project to record how life has changed during lockdown within the community.

Members sent in their stories, photographs, facts, and figures of life during the pandemic, which will form a permanent record.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Last Night Chanukah Party

Liberal Judaism ended 2020 with a Last Night Chanukah Party full of song, fun, entertainment and, above all, light.

The event raised more than £10,000 to aid the movement's goal of bringing Judaism into all homes during the pandemic.

The Chanukah Party was hosted by BBC Three Counties Radio star Toby Friedner and broadcast live on the Liberal Judaism YouTube, Facebook and Twitter channels – with 250 people tuning in.

Highlights of the night included a movement-wide Chanukah lighting and our congregations singing their own renditions of Maoz Tzur, with lyrics changed to reflect everything from coronavirus lockdowns to recent community landmarks.

LJ Lights

A new series of awards, titled LJ Lights, were given out at the Last Night Chanukah Party in order to say thank you to those members who had gone above and beyond to make life easier in this most difficult of years.

LJY-Netzer

There is no doubt that 2020 was a difficult one for LJY-Netzer, including the cancellation of events and tours people had been waiting years to go on but the Movement Workers reacted brilliantly to make sure Liberal youth could still get their Netzer fix.

LJY-Netzer at Home was launched, mirroring the successful Liberal Judaism at Home initiative and offering online-only programming tailored for all the different shikvot (age groups), and ranging from art sessions to debate club.

Then, in place of Kadimah summer camp, the team ran Machaneh B'Bayit a FREE inclusive online summer programme for all young people in schoolyears 2-11 (ages 7 to 16) with hours of fun activities, learning and games.

There were also packs and activities based around Shavuot and Chanukah, and cross-communal Mitzvah Day activities, making sure every young person could still engage with their Liberal Judaism.

Media and social media

The Liberal Judaism At Home initiative and support for members during the pandemic was highlighted by another very strong period for Liberal Judaism in its PR and communications.

The movement kept a high media profile throughout the year with regular news stories, pictures and commentary in the Jewish press and local newspapers, as well as crossing over into the national and mainstream media.

Social media engagement was strong, with a big increase in followers and engagement on Facebook, Twitter and Instagram.

Objectives and Activities – Review of Progress

The principal objective of Liberal Judaism is to promote religion by teaching and to advance the beliefs and practices of Liberal and Progressive Judaism generally.

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials both to its constituents and their members. It develops, assists and supports new groups, small communities and larger congregations. It supports in both finance and personnel the work of other associated bodies including the Leo Baeck College and the World Union for Progressive Judaism.

Liberal Judaism publishes prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, and more specifically, Liberal Judaism responds to matters of a social and ethical nature.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Strategic objectives

In 2014 the Board of National Officers commissioned a major research and development project which aimed to work with a wide range of stakeholders to set a strategy for Liberal Judaism for the next five years. After a year-long consultation with members and stakeholders from all communities, levels of engagement and age groups, a number of objectives were identified which were considered to be crucial elements of the organisation achieving the principal objective, as well as the aim articulated in the organisation's publicity material:

Liberal Judaism is the dynamic, cutting edge of modern Judaism. It is an active force for good in lives of Jews and wider society.

These objectives break down into eight overall headings:

1. Leadership
2. Education and Learning
3. Theology and Liturgy
4. Membership
5. Community Care and Volunteering
6. Communications
7. Israel
8. Liberal Judaism as Political Judaism

Under each of these headings, detailed objectives were outlined; outcomes from these objectives are set on an annual basis by staff and the Board of National Officers. The achievements of the organisation in 2020 have been assessed against these detailed objectives and are presented later in this report with planned activities to meet objectives in 2021. These objective areas and overall strategy were due to be reviewed in 2020, but this was not possible due to the impact of the Covid-19 pandemic. The objectives have been kept, however, as they are a useful tool to develop and assess the impact of the organisation's work.

A Note on Activities in 2020

Liberal Judaism adjusted quickly to the impact of Covid-19 both on the organisation and its members. A combination of good preparation and hard work from everyone on the team meant the Montagu Centre staff team was able to continue working in a manner close to business as usual. However, it should be evident that the goals have had to adjust according to the current situation. Covid-19 has meant for many that they have introduced an entirely new way of working; Liberal Judaism has had to adapt but were already on a path to utilising technology, sharing resources and platforming multiple voices.

Achievements in 2020 and Planned Activities for 2021

1. Leadership

- Responsive leadership model which seeks to drive change, whilst empowering and encouraging engagement across the movement.
- Developing partnerships that enable, support and nurture leadership at all levels.
- Supporting a diverse leadership that represents all parts of the Liberal Jewish community.

In 2020 we:

- Implemented and developed the Progressive Jewish Students programme across the UK, including the recruitment of a chaplain from September, working in partnership with Reform Judaism.
- Developed a community partnership programme; initial work saw three chedarim working together online, with funding sought for further partnership work.
- Built the Chairs and Covid-19 group with weekly meetings, which became the Community Briefings. These meetings tackled a wide range of issues relevant to community management and development and have continued into 2021.
- Supported communities with rabbinic planning, succession planning and recruitment; worked on community development planning to ensure rabbinic cover.

In 2021 we will:

- Develop and expand the community partnership programme, continuing to use the resources at our disposal to share resources and connect communities.
- Promote inclusive leadership as an integral part of Biennial 2021, delivering sessions with a focus on inclusive leadership.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

- Support communities to arrange and thrive with interim rabbinic cover, delivering training for rabbis on interim placements and change management
- Continue to support students in a rapidly changing Higher Education environment, through our student Chaplain and local communities.

2. Education and Learning

- To offer strong and meaningful Liberal Jewish education across all generations.
- To share good educational practice and resources across the movement.

In 2020 we:

- Maintained the Education Hub, delivering a range of sessions that included online safeguarding.
- Launched and delivered the Biennial at Home event, with 1000 registered signups and 16,000 individual views of sessions across the weekend.
- Supported LJY-Netzer to move online, delivering learning sessions on how to optimise online learning and linking up with the Student Chaplain.
- Re-adjusted vocational placement plans with Leo Baeck College, working on a memorandum of understanding with the college and Reform Judaism.

In 2021 we will:

- Run a successful Biennial at Home, delivering sessions that appeal to Liberal Judaism members and showcase the movement to those not currently affiliated.
- Implement the first stage of a new LJ website which will act as a portal for learning and engagement.
- Explore a potential partnership project with the Reconstructionist movement.
- Finalise and implement memorandum of understanding with LBC.

3. Theology and Liturgy

- To offer relevant, responsive, inspiring and diverse ritual and liturgy that meets the contemporary needs of our community.
- To continue to develop an authentic Liberal Jewish theology.
- To proactively seek points of connection beyond classical forms of religious engagement.

In 2020 we:

- Increased sharing of resources online through the Liberal Judaism at Home project; the use of an expanded range of rabbis and student rabbis to deliver sessions for High Holy Days is a good example of this.
- Supported the development of online delivery of services through practical support and led conversations about hybrid delivery of services post pandemic.

In 2021 we will:

- Support communities to develop online and hybrid services, offering training and developing an evaluation framework.
- Make more liturgy accessible online, increasing the range of Liberal Judaism resources and improving accessibility and usability.
- Continue to expand the range of rabbis offering classes and written material in internal and external media.
- Explore the development of content for our new website, actively seeking resources from rabbis and communities.

4. Membership

- To widen the parameters of membership and engagement within Liberal Jewish communities.
- To build a sense of membership beyond one community or location.
- To see retention as equally important as growth.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

In 2020 we:

- Opened discussions with the Reconstructionist Movement in the US about reciprocal arrangements
- Started to develop the passport scheme in collaboration with a fundraiser.
- Built relationships between communities and across the Liberal Judaism community as a whole, using events like the chanukah party online and chanukah lights programme to foster a sense of a wider community.
- Worked with JLC and JVN to increase community engagement with them and to share their resources.

In 2021 we will:

- Increase members' experience of communities beyond their own, as part of the wider Liberal Judaism family, promoting opportunities for communities to join up for events.
- Develop virtual pulpit swaps across communities.
- Promote Liberal Judaism professional staff as a first point of contact for support with a range of issues, creating resources and offering support.
- Continue to develop new membership pathways including the passport scheme.

5. Community Care and Volunteering

- To tackle changes within community demographics and volunteering, proactively and as a whole community.
- To inform and support the implementation of the practical, legal and moral obligations that Liberal Judaism communities are required to adhere to.

In 2020 we:

- Worked with partnership organisations on resources on mental health issues and issues arising specifically during lockdown, shared with community members.
- Invited a range of organisations, for example JAMI, to the community briefing to share best practice and ideas.
- Offered extensive advice and support for communities run on the topic of online safeguarding by Becca Fetterman and rabbis with direct experience.
- Continued to offer safeguarding support to communities as required.

In 2021 we will:

- Provide access to member communities to the best quality resources and organisations within the community, inviting communal organisations to train and brief our members.
- Develop relationships with partner organisations to ensure that Liberal Judaism members are included in the planning and decision making about services.
- Develop representation of a range of Jews within our structures and resources, working with the Black Jews and Jews of Colour group to identify priority areas for change.
- Develop and share safeguarding resources in line with best practice, online and in response to changing needs.

6. Communications

- To set the agenda as a proactive, dynamic movement with a variety of voices supporting a vision of Liberal Judaism and its place in the world.
- To communicate clearly and effectively on a local, national and international level.

In 2020 we:

- Moved all events online and used accessibility tools to enable access by the widest possible audience.
- Saw staff and rabbis appearing in new media as a result of the current situation; accessed new opportunities, for example Pause for Thought on BBC Radio 2.
- Launched an LJ podcast (Jew Know What?)
- Appeared on numerous occasions in the national media, including the Guardian and BBC, as well as local print, radio and television.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

In 2021 we will:

- Continue to increase the wide range of voices we showcase to reflect the many voices of Liberal Judaism, using our rabbis and lay leaders where there is expertise.
- Increase our exposure in non-Jewish media, developing relationships to become a first point of call for a progressive Jewish voice.
- Ensure that our communication with member communities is frequent, useful and engaging.
- Work on crisis management structures for PR and communications, giving greater control.

7. Israel

- To develop and communicate a vision of what it means to be a Progressive Zionist organisation.
- To shift the paradigm of a relationship with Israel that is grounded in mutuality and the sharing of resources and relationship.

In 2020 we:

- Ran online events for Israel Independence day
- Delivered a Hot Potato session examining Liberal Zionism which was viewed by nearly 500 people.
- Worked with Shnat participants who had their year cut short, offering programming and leadership opportunities in the summer
- Met with New Israel Fund, Yachad and the Israeli Ambassador's office to discuss different ways of working together.

In 2021 we will:

- Deliver an education hub series on Israel and run other sessions throughout the year.
- Work with students to offer support and education relating to Israel issues.
- Further develop our relationship with our Israel partners, including maintaining contact with the new Israeli ambassador.

8. Liberal Judaism as Political Judaism

- To speak out on every issue that conflicts with a Liberal Jewish ideal of social justice, without fear and without being politically partisan.
- To promote a Liberal Judaism that is prophetic, vocal about issues of social inequality, mindful of the needs of minorities and is called to serve the needs of the community around us as well as the community we are within.

In 2020 we:

- Began an analysis of the needs of LJ communities; thinking with communities how we can still do social justice/action in the time of Covid-19.
- Used the Community Briefings to explore topics including child poverty and refugees, listening to experts and identifying what action can be taken.
- Set up a Black Jews and Jews of Colour action group to build inclusive projects and action within Liberal Judaism.

In 2021 we will:

- Support Liberal Judaism communities in their social action work, linking up and publicising action
- Analyse how our members and the communities around them have been affected by Covid-19, linking up with other charities and organisations to effect positive change.
- Work with partners to raise awareness about and lobby on issues relating to child poverty.
- Continue to support community and national initiatives, for example Refugee Week and Mitzvah Day, to highlight and support change.

Fundraising

In 2020 Liberal Judaism continued to develop the theme of 'The Home for Your Jewish Story' by reflecting the move to online delivery. We included online requests for donations for all work that had been moved into this new delivery space, including the provision of online prayerbooks and other resources. The biennial conference presented an opportunity for us to present our aims and to raise funds from attendees. We saw a small growth in ongoing donations as a result, as well as a number of one-off gifts.

LIBERAL JUDAISM (ULPS)

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During 2020 we identified a fundraising consultant who we will be working with in 2021 to develop fundraising campaigns, events and legacies.

Structure, governance and management

Liberal Judaism (ULPS) is established as a charitable company limited by guarantee and is a registered charity with the Charity Commission (No 1151090). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions. In the event of the company being wound up the maximum each member will contribute will be £1.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of approval of the financial statements:

Simon Benscher (Chair, resigned January 2020)
Ruth Seager (Chair)
Karen Newman (Vice Chair)
Paul Silver-Myer (Treasurer)
Amanda McFeeters (Resigned July 2021)
Jackie Richards (Resigned April 2020)
Robin Moss (Resigned July 2020)
Graham Carpenter (Resigned January 2021)
Ros Clayton
Jane Drapkin (Resigned June 2020)
Hannah Stephenson
Janet Berkman (Elected July 2020)
Owen Power (Elected July 2020)
Susanne Combe (Elected July 2020)
Omar Portillo (Appointed October 2020, resigned April 2021)
Joel Beckman (Appointed October 2020, resigned July 2021)
Rabbi Aaron Goldstein (Chair of the Conference of Rabbis and Cantors, resigned December 2020)
Rabbi Rebecca Birk (Joint Chair of the Conference of Liberal Rabbis and Cantors, appointed December 2020)
Rabbi Rene Pfertzel (Joint Chair of the Conference of Liberal Rabbis and Cantors, appointed December 2020)
Alex Kinchin-Smith (Appointed July 2021)
Leslie Moss (Appointed July 2021)

The trustees of Liberal Judaism, known as Officers, are recruited on the basis of skills that they can offer where gaps exist in the trustee group. Consideration is also given to the representation of a cross section of Liberal Judaism's membership on the Board of National Officers.

Officers can be co-opted during the year by the Board of National Officers, for their election to be confirmed at the AGM or Council, or can stand at the AGM for direct election. Officers serve three- year terms. The trustees' induction and training programme is reviewed regularly. The Board of National Officers delegate day-to-day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive; from January to March 2020 this role was held by Rabbi Danny Rich, from March to December 2020 the role was held by Joint Interim Directors Rabbi Charley Baginsky and Shelley Shocolinsky-Dwyer. In January 2021 Rabbi Charley Baginsky was appointed Chief Executive and Shelley Shocolinsky-Dwyer Chief Operating Officer.

The Board of National Officers met eleven times during the year to consider strategic and business matters that have an impact on the organisation. The Board of National Officers are mandated to make decisions on these matters by the Council, which meets quarterly and is comprised of representatives from all member communities.

There are no related organisations.

The trustees have complied with their duty in section 17 of the Charities Act 2011 to have due regard to guidance on public benefit published by the Charity Commission.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

General

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a surplus of £14,606 was recorded; this is compared to a deficit of £42,107 in 2019.

At the end of 2010, Liberal Judaism purchased an extension to Edgwarebury Cemetery, borrowing in excess of £190,000 from six constituent communities who participate in the burial scheme. The loans were for a minimum of 5 years and a maximum of 10 years, and by the end of the ninth year, 31 December 2020, some 99% had been repaid. The final payments will be made in full during 2021.

At the year-end reserves were £582,289 (2019: £567,683) consisting of £51,363 general unrestricted funds (2019: 40,957), £525,026 designated funds (2019: £523,326) and £5,900 restricted funds (2019: £3,400).

Income

Total income was down by some £328,632 to £1,359,126 in 2020 (£1,687,758 in 2019). Income increased from 2019 for cemetery scheme income (£22,851) due to a higher death rate in 2020.

There was a decrease in income in several areas, including congregational fees, where income fell from £501,768 in 2019 to £477,373 in 2020 (a decrease of £24,395). In a number of cases this was due to a loss of income in member communities from loss of venue hire revenue; wherever possible, agreements were put in place to treat this shortfall as a loan, with deferred income due in 2021-2022. There was also a decrease in outreach and rabbinic services income of £91,441, from £261,716 in 2019 to £170,275 in 2020, as many communities did not use in person rabbinic services, which were put on hold. Finally, youth and Kadimah income was significantly reduced from £293,642 in 2019 to £65,652 in 2020 due to events and programmes being cancelled as result of Covid-19. Youth programming was delivered online and with grant support to minimise costs to participants.

Expenditure

In 2020 total expenditure decreased by £385,345, from £1,729,865 in 2019 to £1,344,520 in 2020.

There were decreases in expenditure on LJY-Netzer activities of £215,044, from £267,179 in 2019 to £52,135 in 2020, matching the decrease in income seen in this area in 2020 as events and programming were moved online. There were decreases in grant funding from £232,415 in 2019 to £184,083 in 2020 (£48,332), which varies annually due to the number of students enrolled at LBC; the cohort during 2020 was smaller leading to smaller costs overall. There was a decrease in staff costs of £107,482, from £709,046 in 2019 to £601,564 in 2020 as staff who left were not replaced in the year, as well as a general reduction in staff overall. Staffing is held at a level required to deliver core programming, but this changed over the course of 2020 due to the impacts of Covid-19.

Support costs overall also fell during the year by £48,212, from £281,396 in 2019 to £233,184 in 2020, due to the move to home working and reduction in office costs where possible, alongside a significant reduction in costs relating to travel to communities and events.

LJ staff are very aware that LJ's success is in no small part dependent on their maintaining tight financial control on their own particular projects; wherever possible, projects are run on the basis of break even or small surplus budgets. Contracts and service agreements were reviewed during the year to ensure that the organisation is receiving good value for money and in some cases suspended or reduced due to changed needs based on the move to home working.

The pay and remuneration of all staff, including senior management personnel, is set annually through a review process conducted by the Board of National Officers. This process includes a review of salaries for similar positions in other non-profit organisations, particularly in the Jewish charity sector, and rabbinic contractual arrangements recommended by the Conference of Liberal Rabbis and Cantors.

Fundraising

Liberal Judaism manages all fundraising internally and did not use external agencies or fundraisers in 2020. Fundraising is overseen by the Chief Executive, Rabbi Charley Baginsky, with support from the Events Manager, Tom Rich. The key elements of the fundraising strategy are a Patron's scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £1,500 per annum, one off donations and grant funding from a range of sources.

There was a decrease in fundraising expenses of £13,252 during 2020, due to moving all activities online.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

All donors are contacted through person to person fundraising, with contact limited to prevent intrusion and pressure. Fundraising communications are managed with regard to the General Data Protection Regulation. No complaints about fundraising were received in 2020, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator.

In addition to the generosity of our Patrons and donors, a number of specific grants were received from the NLPS Trust for Progressive Judaism, the UJIA, The Jewish Youth Fund and Netzer Olami. These grants totalled £73,507 in 2020.

Risk - significant events, risk and uncertainties

The most significant financial uncertainties and risks experienced by Liberal Judaism relate to the availability of different funding sources, all of which have different vulnerabilities. These risks are managed using a variety of strategies:

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2,500 per annum. Donors are thanked every year at a special dinner (when external circumstances permit). A new Friends scheme for donors making a contribution of less than £2,500 per annum was launched in late 2017 and has increased income from smaller regular donations. There are some additional risks related to Covid-19, specifically loss of investment income and other issues impacting on our donors. We have not noted a significant decrease in donations from Patrons in 2020 and have increased one-off and smaller donations.
2. **Collection of Congregational Fees** - in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Income from congregational fees was stable in as the result of improved relationships with member communities.
3. **Grants** - Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.
4. **Sale of Services** - a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). In 2020 the budget target for non-member funeral income was £100,000, which was exceeded, but this target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service that is publicised discreetly and through word of mouth.

Other financial risks that could have an impact on Liberal Judaism include:

- **Fraudulent activity** – the organisation has a range of internal audits and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.
- **Reserves** – a reserves policy was developed in 2017 that aims to set aside £20,000 per annum. This was not achieved in 2020; efficiencies will be made to make this achievable in 2021.
- **Stock** – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events were anticipated or forecast for 2021 – planning now takes place in the context of potential lockdowns and budgets are written that reflect alternative outcomes.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' core expenditure. The trustees consider that reserves at this level will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. The current level of reserves is £51,363, some 20% of the target set. A close eye is kept on expenditure during the financial year with regular management accounting reviewed by the Board on a regular basis. The treasurer and Chief Operating Officer work together to ensure that the organisation is receiving funds in a timely manner and that any decrease in income is accounted for and provisions made to reduce costs accordingly; invoicing and credit control is increasingly based on spreading amounts due into monthly payments across the year, which assists cashflow and helps prevent the build-up of crisis points and significant debts. Sufficient funds are maintained to enable redundancy payments to staff, if required.

LIBERAL JUDAISM (ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2020

Auditor

Disclosure of information to auditor

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

The trustees' report was approved by the Board of Trustees.



Ruth Seager

Trustee

Dated: 22/10/21

LIBERAL JUDAISM (ULPS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

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

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LIBERAL JUDAISM (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (ULPS) (the 'charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' 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 charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIBERAL JUDAISM (ULPS)

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

As part of our planning process:

- We enquired of management the systems and controls the charity has in place, the areas of the financial statements that are most susceptible to the risk of irregularities and fraud, and whether there was any known, suspected or alleged fraud. The charity did not inform us of any known, suspected or alleged fraud.
- We obtained an understanding of the legal and regulatory frameworks applicable to the company. We determined that the following were most relevant: the Charity SORP, FRS 102, Charities Act 2011, and Companies Act 2006.
- We considered the incentives and opportunities that exist in the charity, including the extent of management bias, which present a potential for irregularities and fraud to be perpetuated, and tailored our risk assessment accordingly.
- Using our knowledge of the charity, together with the discussions held with the charity at the planning stage, we formed a conclusion on the risk of misstatement due to irregularities including fraud and tailored our procedures according to this risk assessment.

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LIBERAL JUDAISM (ULPS)

The key procedures we undertook to detect irregularities including fraud during the course of the audit included:

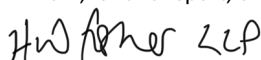
- Identifying and testing journal entries and the overall accounting records, in particular those that were significant and unusual.
- Reviewing the financial statement disclosures and determining whether accounting policies have been appropriately applied.
- Assessing the extent of compliance, or lack of, with the relevant laws and regulations.
- Testing key income lines, in particular for cut-off issues.
- Assessing the validity of the classification of income, expenditure, assets and liabilities between unrestricted, designated and restricted funds.
- Performing a physical verification of key assets and stock items.
- Obtaining third-party confirmation of material bank balances.
- Documenting and verifying all significant related party balances and transactions.
- Reviewing documentation such as the charity board minutes for discussions of irregularities including fraud.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements even though we have properly planned and performed our audit in accordance with auditing standards. The primary responsibility for the prevention and detection of irregularities and fraud rests with the trustees of the charity.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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.



Andrew Rich (Senior Statutory Auditor)
for and on behalf of HW Fisher LLP

Chartered Accountants
Statutory Auditor
Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

22/10/21.....

LIBERAL JUDAISM (ULPS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Current financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
<u>Income and endowments from:</u>						
Donations and legacies	3	51,879	-	-	51,879	84,658
Charitable activities	4, 18	1,204,824	-	73,507	1,278,331	1,603,008
Investments	5	44	-	-	44	92
Other activities	6	28,872	-	-	28,872	-
Total income		1,285,619	-	73,507	1,359,126	1,687,758
<u>Expenditure on:</u>						
Raising funds	7	7,026	-	-	7,026	14,237
Charitable activities	8	1,266,487	-	71,007	1,337,494	1,715,628
Total resources expended		1,273,513	-	71,007	1,344,520	1,729,865
Net incoming/(outgoing) resources before transfers		12,106	-	2,500	14,606	(42,107)
Gross transfers between funds		(1,700)	1,700	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		10,406	1,700	2,500	14,606	(42,107)
Fund balances at 1 January 2020		40,957	523,326	3,400	567,683	609,790
Fund balances at 31 December 2020		51,363	525,026	5,900	582,289	567,683

All income and expenditure derive from continuing activities.

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

LIBERAL JUDAISM (ULPS)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

Prior financial year

		Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	3	84,658	-	-	84,658
Charitable activities	4, 18	1,518,316	-	84,692	1,603,008
Investments	5	92	-	-	92
Total income		1,603,066	-	84,692	1,687,758
<u>Expenditure on:</u>					
Raising funds	7	14,237	-	-	14,237
Charitable activities	8	1,630,936	-	84,692	1,715,628
Total resources expended		1,645,173	-	84,692	1,729,865
Net incoming/(outgoing) resources before transfers		(42,107)	-	-	(42,107)
Gross transfers between funds		19,513	9,700	(29,213)	-
Net income/(expenditure) for the year/ Net movement in funds		(22,594)	9,700	(29,213)	(42,107)
Fund balances at 1 January 2019		63,551	513,626	32,613	609,790
Fund balances at 31 December 2019		40,957	523,326	3,400	567,683

All income and expenditure derive from continuing activities.

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

LIBERAL JUDAISM (ULPS)

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	13		594,487		608,652
Current assets					
Stocks	14	17,634		23,288	
Debtors	15	51,105		203,526	
Cash at bank and in hand		104,338		115,986	
		173,077		342,800	
Creditors: amounts falling due within one year	16	(185,275)		(383,769)	
Net current liabilities			(12,198)		(40,969)
Total assets less current liabilities			582,289		567,683
Income funds					
Restricted funds	17		5,900		3,400
<u>Unrestricted funds</u>					
Designated funds	18	525,026		523,326	
General unrestricted funds		51,363		40,957	
			576,389		564,283
			582,289		567,683

The financial statements were approved by the Trustees on

 22/10/21

Ruth Seager
Trustee

Company Registration No. 08281223

LIBERAL JUDAISM (ULPS)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

		2020		2019	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(4,192)		47,113
Investing activities					
Investment income received		44		92	
Net cash generated from investing activities			44		92
Financing activities					
Repayment of borrowings		(7,500)		(15,500)	
Net cash used in financing activities			(7,500)		(15,500)
Net (decrease)/increase in cash and cash equivalents			(11,648)		31,705
Cash and cash equivalents at beginning of year			115,986		84,281
Cash and cash equivalents at end of year			104,338		115,986

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Company information

Liberal Judaism (ULPS) is a charitable company limited by guarantee and is a registered charity with the Charity Commission (No 1151090). Liberal Judaism aims to promote religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism.

The registered address for Liberal Judaism is The Montagu Centre, 21 Maple Street, London, W1T 4BE.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

1.2 Going concern

In response to the coronavirus pandemic, Liberal Judaism moved all of its events, services and festival celebrations online and has also continued to provide education, religious and community services to its constituents and to wider Anglo Jewry. Although there was some loss of income, expenditure was also reduced, allowing a small surplus to be made in the year to 31 December 2020. Based on post-year end analysis, income has been maintained, and the changing work patterns have not drastically changed the profile of the expenditure.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

1.4 Incoming resources

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

Congregational subscriptions relate to monies receivable from member synagogues. Ground fees relate to monies receivable for membership to the burial scheme. Donations are received by gift aid and covenants. Such income is included in income on a receivable basis.

Funeral income relates to monies receivable from the charity's performance of funeral services and burials.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Youth and Kadimah income relates to monies receivable for the services and activities provided.

Income from grants is included in incoming resources when these are receivable.

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Resources expended are accounted for on an accruals basis and include attributable VAT, which cannot be recovered. Costs have been directly attributed to one of the functional categories of resources expended in the SOFA.

Costs of raising funds consist of council of patrons expenditure.

Expenditure relating to the charitable activities are those elements of expenditure directly and indirectly incurred in performing these activities. Costs that are not directly attributable to a specific activity have been allocated on a percentage basis, according to the time the charity devotes to each of the charitable activities.

Governance costs comprise costs for the running of the charity itself as an organisation, including fulfilling its statutory obligations.

Grants payable are included in the SOFA in the year when they are payable. There is no legal or constructive liability to pay these grants.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Freehold land	Not depreciated; this includes cemetery land
Leasehold	Period of lease
Computer equipment	20% on a reducing balance
Fixtures, fittings & equipment	10% on a reducing balance
Scrolls	Not depreciated as high residual value

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct costs that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, and deposits held at call with banks.

1.10 Government grants

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Pensions

The charity contributes towards employees personal pension schemes.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

There were no critical accounting estimates or judgements during the year.

3 Donations and legacies

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Donations and gifts	51,879	84,658
	<u> </u>	<u> </u>
Donations and gifts		
Donations - General	5,194	10,211
Council of Patrons	46,685	61,950
Friends	-	4,009
Other	-	8,488
	<u> </u>	<u> </u>
	51,879	84,658
	<u> </u>	<u> </u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	Cemetery scheme income	Youth and Congregational Kadimah income	Outreach and Rabbinic services	Other incoming resources	Total 2020	Total 2019
	2020 £	2020 £	2020 £	2020 £	£	£
Income derived from charitable activities	476,175	65,652	170,275	88,856	1,278,331	1,603,008
Analysis by fund						
Unrestricted funds - general	476,175	6,595	155,825	88,856	1,204,824	1,518,316
Restricted funds	-	59,057	14,450	-	73,507	84,692
	476,175	65,652	170,275	88,856	1,278,331	1,603,008

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

(Continued)

For the year ended 31 December 2019

	Cemetery scheme income	Youth and Kadimah income	Congregational subscriptions	Outreach and Rabbinic services	Other incoming resources	Total 2019
	£	£	£	£	£	£
Income derived from charitable activities	453,324	293,642	501,768	261,716	92,558	1,603,008
Analysis by fund						
Unrestricted funds - general	453,324	241,585	501,768	229,081	92,558	1,518,316
Restricted funds	-	52,057	-	32,635	-	84,692
	453,324	293,642	501,768	261,716	92,558	1,603,008

5 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
Interest receivable	44	92

6 Other activities

	Unrestricted funds general 2020 £	Total 2019 £
CJRS Income	28,872	-

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

7 Raising funds

	Unrestricted funds general 2020 £	Unrestricted funds general 2019 £
<u>Council of Patrons</u>		
Other fundraising costs	7,026	14,237
	<u>7,026</u>	<u>14,237</u>

8 Charitable activities

	Youth activities 2020 £	Outreach and community work 2020 £	Lifecycle and cemetery services 2020 £	Rabbinic development 2020 £	Total 2020 £	Total 2019 £
Staff costs	139,066	194,083	99,640	49,820	482,609	562,861
Depreciation and impairment	4,250	5,666	2,833	1,416	14,165	15,379
Children's Aid	10,627	(274)	116	58	10,527	-
Local projects	-	14,303	-	-	14,303	15,809
Youth expenditure	52,135	-	-	-	52,135	267,179
Funeral costs	-	-	137,127	-	137,127	109,348
Cemetery running costs	-	-	152,428	-	152,428	149,408
Other costs	-	20,713	-	13,808	34,521	66,545
	<u>206,078</u>	<u>234,491</u>	<u>392,144</u>	<u>65,102</u>	<u>897,815</u>	<u>1,186,529</u>
Grant funding of activities (see note 9)	-	8,130	-	175,953	184,083	232,415
Share of support costs (see note 10)	69,954	93,274	46,637	23,319	233,184	281,396
Share of governance costs (see note 10)	6,724	8,965	4,482	2,241	22,412	15,288
	<u>282,756</u>	<u>344,860</u>	<u>443,263</u>	<u>266,615</u>	<u>1,337,494</u>	<u>1,715,628</u>
Analysis by fund						
Unrestricted funds - general	224,849	344,860	443,263	253,515	1,266,487	1,630,936
Restricted funds	57,907	-	-	13,100	71,007	84,692
	<u>282,756</u>	<u>344,860</u>	<u>443,263</u>	<u>266,615</u>	<u>1,337,494</u>	<u>1,715,628</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

8 Charitable activities

(Continued)

For the year ended 31 December 2019

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2019
	£	£	£	£	£
Staff costs	156,676	228,393	114,197	63,595	562,861
Depreciation and impairment	4,614	6,151	3,076	1,538	15,379
Local projects	-	15,809	-	-	15,809
Youth expenditure	267,179	-	-	-	267,179
Funeral costs	-	-	109,348	-	109,348
Cemetery running costs	-	-	149,408	-	149,408
Other costs	-	44,510	-	22,035	66,545
	428,469	294,863	376,029	87,168	1,186,529
Grant funding of activities (see note 9)	-	32,207	-	200,208	232,415
Share of support costs (see note 10)	84,419	112,558	56,280	28,139	281,396
Share of governance costs (see note 10)	4,586	6,115	3,058	1,529	15,288
	517,474	445,743	435,367	317,044	1,715,628
Unrestricted funds - general	465,417	445,743	435,367	284,409	1,630,936
Restricted funds	52,057	-	-	32,635	84,692
	517,474	445,743	435,367	317,044	1,715,628

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

9 Grants payable

	Outreach and community work 2020 £	Rabbinic development 2020 £	Total 2020 £	Outreach and community work 2019 £	Rabbinic development 2019 £	Total 2019 £
Grants to institutions:						
Leo Baeck College	-	116,500	116,500	-	116,500	116,500
Citizens UK	-	-	-	21,737	14,491	36,228
Other	930	620	1,550	-	-	-
European Union of Progressive Jews	7,200	4,800	12,000	7,200	4,800	12,000
	-	-	-	3,270	2,181	5,451
	<u>8,130</u>	<u>121,920</u>	<u>130,050</u>	<u>32,207</u>	<u>137,972</u>	<u>170,179</u>
Grants to individuals	-	54,033	54,033	-	62,236	62,236
	<u>8,130</u>	<u>175,953</u>	<u>184,083</u>	<u>32,207</u>	<u>200,208</u>	<u>232,415</u>

Grants made to individuals consist of bursaries payable to Leo Baeck College Students.

10 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	118,955	-	118,955	146,185	-	146,185
Office and general costs	73,052	-	73,052	89,062	-	89,062
Travel and subsistence	2,472	-	2,472	6,449	-	6,449
Other costs	38,705	-	38,705	39,700	-	39,700
Audit fees	-	19,320	19,320	-	13,260	13,260
Legal and professional	-	3,092	3,092	-	828	828
Accountancy services	-	-	-	-	1,200	1,200
	<u>233,184</u>	<u>22,412</u>	<u>255,596</u>	<u>281,396</u>	<u>15,288</u>	<u>296,684</u>
Analysed between Charitable activities	<u>233,184</u>	<u>22,412</u>	<u>255,596</u>	<u>281,396</u>	<u>15,288</u>	<u>296,684</u>

11 Trustees

During the year, one trustee incurred reimbursed expenses for travel, accumulating to £49 (2019 - three was reimbursed £381 for travel costs).

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Employees

Number of employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Managerial	4	5
Professional	4	4
Support	4	4
Youth	3	4
	<u>15</u>	<u>17</u>

Employment costs

	2020 £	2019 £
Wages and salaries	502,386	635,598
Social security costs	49,417	36,320
Pension costs	33,789	37,128
Ex gratia payment	15,972	-
	<u>601,564</u>	<u>709,046</u>

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

	2020 Number	2019 Number
£80,000 - £90,000	-	1

Key management personnel consists of the Chief Executive and Senior Rabbi, Director of Strategy and Partnerships and Operations Director. Their total remuneration was £156,013 (2019: £221,546). This figure includes accrued sabbatical, holiday and pension entitlement.

The ex-gratia payment was made to a former chief executive.

During the year £28,872 was claimed in respect of the Coronavirus Job Retention Scheme. This is showing under the heading Other Activities (see note 6).

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

13	Tangible fixed assets								
	Cost								
	At 1 January 2020	Freehold land	Leasehold	Computer equipment	Fixtures, fittings & equipment	Scrolls	Total		
		£	£	£	£	£	£		
		513,270	232,000	7,530	155,657	1,014	909,471		
	At 31 December 2020	513,270	232,000	7,530	155,657	1,014	909,471		
	Depreciation and impairment								
	At 1 January 2020	95,944	116,000	4,960	83,915	-	300,819		
	Depreciation charged in the year	-	5,800	1,191	7,174	-	14,165		
	At 31 December 2020	95,944	121,800	6,151	91,089	-	314,984		
	Carrying amount								
	At 31 December 2020	417,326	110,200	1,379	64,568	1,014	594,487		
	At 31 December 2019	417,326	116,000	2,570	71,742	1,014	608,652		

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

14 Stocks

	2020 £	2019 £
Finished goods and goods for resale	17,634	23,288

15 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	24,082	91,824
Other debtors	1	1,100
Prepayments and accrued income	27,022	110,602
	51,105	203,526

16 Creditors: amounts falling due within one year

	2020 £	2019 £
Borrowings	2,500	10,000
Other taxation and social security	30,529	27,621
Trade creditors	89,809	219,411
Other creditors	26,130	21,897
Accruals and deferred income	36,307	104,840
	185,275	383,769

Deferred income of £24,282 relates to Youth Activities income relating to the next financial year being invoiced in advance.

Deferred income brought forward from 2019 was £54,520, all of which was released in 2020.

Borrowings relate to loans for the purchase of Edgwarebury Cemetery Land.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Movement in funds		Balance at 31 December 2020
	£	£	£	Incoming resources £	Outgoing resources £	£
Crawley land fund	29,213	(29,213)	-	-	-	-
Church urban fund	3,400	-	3,400	-	-	3,400
UJIA	-	-	-	56,557	(56,557)	-
NLPS Trust	-	-	-	14,450	(14,450)	-
Jewish Child's Day	-	-	-	2,500	-	2,500
	<u>32,613</u>	<u>(29,213)</u>	<u>3,400</u>	<u>73,507</u>	<u>(71,007)</u>	<u>5,900</u>

The Crawley land fund refers to monies received on the sale of land which was transferred to the charity by the trustees of the Crawley Liberal Jewish Community. The criteria for expenditure of the Crawley Land Fund was that it should be spent on development activities at Liberal Judaism, with a focus on education and learning. During 2019 the remainder of this fund was drawn down to cover expenses relating to educational activities, including learning sessions, resources and staffing.

The Church Urban Fund grant money is being held on behalf of a small local project, Celebrating Camden Women and will be released on request when their project is complete.

The North London Trust for Progressive Judaism provided a grant to support the LIY-Netzer bursary fund during 2020, as well as awarding grants to cover the costs of an educator for our Kayitz tour, some of the costs of our annual teacher training conference and bursaries for student rabbis who will work in Liberal Jewish communities.

UJIA awarded a grant to support the work of our youth movement, LIY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place.

LIY-Netzer also received grants from the Jewish Youth Fund, to support leadership development and preparation for summer events and from Jewish Child's Day to support the provision of bursaries.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Transfers	Balance at 1 January 2020	Transfers	Balance at 31 December 2020
	£	£	£	£	£
Cemetery land	513,626	9,700	523,326	1,700	525,026
	<u>513,626</u>	<u>9,700</u>	<u>523,326</u>	<u>1,700</u>	<u>525,026</u>
	<u>513,626</u>	<u>9,700</u>	<u>523,326</u>	<u>1,700</u>	<u>525,026</u>

Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land less the balance outstanding on the loan for the purchase of the land at Edgwarebury.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

19	Analysis of net assets between funds	Unrestricted funds		Designated funds		Restricted funds		Total		Unrestricted funds		Designated funds		Restricted funds		Total	
		2020	£	2020	£	2020	£	2020	£	2019	£	2019	£	2019	£	2019	£
	Fund balances at 31 December 2020 are represented by:																
	Tangible assets	66,961		527,526		-		594,487		59,826		548,826		-		608,652	
	Current assets/(liabilities)	(15,598)		(2,500)		5,900		(12,198)		(18,869)		(25,500)		3,400		(40,969)	
		51,363		525,026		5,900		582,289		40,957		523,326		3,400		567,683	

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	2,208	5,539
Between two and five years	6,000	5,208
In over five years	457,500	460,500
	<u>465,708</u>	<u>471,247</u>

21 Related party transactions

Other than as disclosed in note 11, there were no related party transactions during the year.

22 Cash generated from operations

	2020 £	2019 £
Surplus/(deficit) for the year	14,606	(42,107)
Adjustments for:		
Investment income recognised in statement of financial activities	(44)	(92)
Depreciation and impairment of tangible fixed assets	14,165	15,379
Movements in working capital:		
Decrease in stocks	5,654	-
Decrease in debtors	152,421	94,491
(Decrease) in creditors	(190,994)	(20,558)
Cash (absorbed by)/generated from operations	<u>(4,192)</u>	<u>47,113</u>

23 Analysis of changes in net funds

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	115,986	(11,648)	104,338
Loans falling due within one year	(10,000)	7,500	(2,500)
	<u>105,986</u>	<u>(4,148)</u>	<u>101,838</u>