

# ECOJUDAISM

England & Wales · Charity number 1201168

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-11-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cohen Arnold  
New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

**Phone** 0208 731 0777

**Email** [Welcome@ecojudaism.org.uk](mailto:Welcome@ecojudaism.org.uk)

## Activities

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**Objects:** TO PROMOTE THE CONSERVATION, PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT, IN PARTICULAR BUT WITHOUT LIMITATION WITH REGARD TO CLIMATE CHANGE AND GLOBAL WARMING, IN ACCORDANCE WITH THE PRINCIPLES OF THE JEWISH FAITH.

**Activities:** Makes Grants To Organisations Provides Services Acts As An Umbrella Or Resource Body

## Classification

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- **How:** Makes Grants To Organisations, Provides Services, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£90,000	£102,942	-	-
2023-12-31	£149,481	£65,540	-	-

## Trustees

Name	Role	Appointed
Laurie Scher		2025-09-16
Mark David Goldsmith		2022-11-28
RABBI JONATHAN THEODORE WITTENBERG		2022-11-28
Raphael Addlestone		2023-10-15
Samuel Paul Geall		2024-07-15

**ECOJUDAISM**

England & Wales - Charity number 1201168

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1201168**

**ECOJUDAISM  
UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2024**

**ECOJUDAISM**  
**FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

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**ECOJUDAISM**  
**TRUSTEES' ANNUAL REPORT**  
**YEAR ENDED 31 DECEMBER 2024**

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** Ecojudaism  
**Charity registration number** 1201168  
**Principal office** New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

**THE TRUSTEES**

Mrs A Levitt  
Mr R Addlestone  
Mr R Clark  
Professor D Snower  
Mrs J Tucker  
Rabbi M Goldsmith  
Rabbi T Sakhanovich (Resigned 21 January 2025)  
Rabbi J Wittenberg  
Mr S Geall (Appointed 15 July 2024)

**Independent Examiner** Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

EcoJudaism is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1201168).

EcoJudaism's governing instruments are its Memorandum and Articles of Association dated 28 November 2022.

The overall management of the charity is vested in Executive Director, Naomi Verber, who is assisted in her decisions by a Board of trustees who regularly meet to discuss and review the charity's activities.

**ECOJUDAISM**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 DECEMBER 2024**

**OBJECTIVES AND ACTIVITIES**

EcoJudaism is a charity leading the UK Jewish community's response to the climate and nature crisis.

**Our vision:**

A thriving world, where environmental responsibility is an integral part of Jewish identity, and Judaism provides a unique inspiration to the global endeavour to protect G-d's world.

**Our mission:**

To educate the Jewish Community and beyond about the climate and biodiversity crisis, and inspire them, through Jewish teachings, to build consensus and commitment to act.

**Strategic objectives:**

1. Inspire - Use the Torah as the inspiration behind our environmental responsibility and EcoJudaism's work.
2. Act - Do things that reduce emissions and restore nature.
3. Influence - Join forces with other faith based environmental movements and help our community to protect the environment through our own spheres of influence.

**ACHIEVEMENTS AND PERFORMANCE**

In the period under review EcoJudasim has:

1. Delivered our Jewish Environmental Education project (JEEP) in 4 Jewish primary schools, reaching over 250 students.
2. Restored nature in Jewish residential areas through regular tree and hedgerow planting sessions as well as regular river cleans. EcoJudaism supporters also bought 750 trees for a new Woodland Trust forest.
3. 25 synagogues are actively working on our Sustainability Action Plan to reduce emissions and support nature in synagogue operations.
4. Held the Jewish community's first Eco Vigil at Westminster over COP 29 and have supported a number of national climate events throughout the year, to bring the Jewish perspective to the global climate movement.
5. Created an online Jewish environmental education course for Rabbinic leaders, launching in August 2025.
6. Held fundraising activities throughout the year to arrange future funding for the charity.

**FINANCIAL REVIEW**

**General**

The net results for the year show an overall net expenditure of £12,942. As at 31 December 2024, the charity had accumulated unrestricted funds of £62,516 and accumulated restricted funds of £8,483.

**ECOJUDAISM**  
**TRUSTEES' ANNUAL REPORT** *(continued)*  
**YEAR ENDED 31 DECEMBER 2024**

**PLANS FOR FUTURE PERIODS**

EcoJudaism's has the following strategic objectives for the next 5 years:

1. Educate Jewish leaders and children about the climate and nature crisis and how to respond.
2. Restore nature in local Jewish residential areas.
3. Take the Jewish voice for the environment out to global climate movement and use our own spheres of influence to further that voice.

The trustees' annual report was approved on 04 September 2025 and signed on behalf of the board of trustees by:

Signed by:  
  
B92E401779F94BF...  
Mrs A Levitt  
Trustee

## ECOJUDAISM

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECOJUDAISM

#### YEAR ENDED 31 DECEMBER 2024

I report to the trustees on my examination of the financial statements of Ecojudaism ('the charity') for the year ended 31 December 2024.

#### RESPONSIBILITIES AND BASIS OF REPORT

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

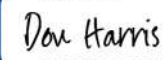
#### INDEPENDENT EXAMINER'S STATEMENT

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed by:

  
B4FBFFA42A8243E  
Dov Harris FCA  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

04 September 2025

**ECOJUDAISM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 DECEMBER 2024**

		<b>Year to 31 Dec 24</b>			Period from 28 Nov 22 to 31 Dec 23
	Note	Unrestricted funds £	Restricted funds £	<b>Total funds £</b>	Total funds £
<b>Income and endowments</b>					
Donations and legacies	<b>4</b>	81,517	8,483	90,000	149,481
<b>Total income</b>		<u>81,517</u>	<u>8,483</u>	<u>90,000</u>	<u>149,481</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>5,6</b>	(52,942)	(50,000)	(102,942)	(65,540)
<b>Total expenditure</b>		<u>(52,942)</u>	<u>(50,000)</u>	<u>(102,942)</u>	<u>(65,540)</u>
<b>Net (expenditure)/income and net movement in funds</b>					
		<u>28,575</u>	<u>(41,517)</u>	<u>(12,942)</u>	<u>83,941</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		33,941	50,000	83,941	–
<b>Total funds carried forward</b>		<u>62,516</u>	<u>8,483</u>	<u>70,999</u>	<u>83,941</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

**ECOJUDAISM**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2024**

	Note	2024 £	£	2023 £	£
<b>FIXED ASSETS</b>					
Intangible assets	11		1,193		1,591
<b>CURRENT ASSETS</b>					
Cash at bank and in hand		71,406		82,750	
<b>CREDITORS: amounts falling due within one year</b>	12	<u>(1,600)</u>		<u>(400)</u>	
<b>NET CURRENT ASSETS</b>			<u>69,806</u>		<u>82,350</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>70,999</u>		<u>83,941</u>
<b>NET ASSETS</b>			<u><u>70,999</u></u>		<u><u>83,941</u></u>
<b>FUNDS OF THE CHARITY</b>					
Restricted funds			8,483		50,000
Unrestricted funds			<u>62,516</u>		<u>33,941</u>
<b>Total charity funds</b>	13		<u><u>70,999</u></u>		<u><u>83,941</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 04 September 2025, and are signed on behalf of the board by:

Signed by:  
  
B92E401779F94BF...  
Mrs A Levitt  
Trustee

The notes on pages 8 to 14 form part of these financial statements.

**ECOJUDAISM**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 DECEMBER 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net (expenditure)/income	(12,942)	83,941
<i>Adjustments for:</i>		
Amortisation of intangible assets	398	530
Accrued expenses	1,200	400
Cash generated from operations	<u>(11,344)</u>	<u>84,871</u>
Net cash (used in)/from operating activities	<u>(11,344)</u>	<u>84,871</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of intangible assets	<u>–</u>	<u>(2,121)</u>
Net cash used in investing activities	<u>–</u>	<u>(2,121)</u>
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(11,344)</b>	<b>82,750</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>82,750</b>	<b>–</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>71,406</u></b>	<b><u>82,750</u></b>

The notes on pages 8 to 14 form part of these financial statements.

**ECOJUDAISM**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2024**

**1. GENERAL INFORMATION**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

**2. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

**3. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Intangible assets *(continued)***

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

##### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of the liabilities.

#### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2024 £</b>
<b>DONATIONS</b>			
Donations	<u>81,517</u>	<u>8,483</u>	<u>90,000</u>

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 4. DONATIONS AND LEGACIES *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>DONATIONS</b>			
Donations	99,481	50,000	149,481

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Direct costs	49,464	50,000	99,464
Support costs	3,478	–	3,478
	<u>52,942</u>	<u>50,000</u>	<u>102,942</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Direct costs	63,258	–	63,258
Support costs	2,282	–	2,282
	<u>65,540</u>	<u>–</u>	<u>65,540</u>

#### 6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2024 £	Total fund 2023 £
Direct costs	99,464	–	99,464	63,258
Governance costs	–	3,478	3,478	2,282
	<u>99,464</u>	<u>3,478</u>	<u>102,942</u>	<u>65,540</u>

#### 7. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Amortisation of intangible assets	<u>398</u>	<u>530</u>

#### 8. INDEPENDENT EXAMINATION FEES

	Year to 31 Dec 24 £	Period from 28 Nov 22 to 31 Dec 23 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>960</u>	<u>960</u>

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 9. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>Year to 31 Dec 24</b>	Period from 28 Nov 22 to 31 Dec 23
	£	£
Wages and salaries	<u>58,506</u>	<u>35,681</u>

The average head count of employees during the year was 3 (2023: 1). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2024</b>	<b>2023</b>
	No.	No.
Number of management staff	<u>3</u>	<u>1</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

#### 10. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

#### 11. INTANGIBLE ASSETS

	<b>Website</b>
	£
<b>Cost</b>	
<b>At 1 January 2024 and 31 December 2024</b>	<u>2,121</u>
<b>Amortisation</b>	
At 1 January 2024	530
Charge for the year	398
<b>At 31 December 2024</b>	<u>928</u>
<b>Carrying amount</b>	
<b>At 31 December 2024</b>	<u>1,193</u>
At 31 December 2023	<u>1,591</u>

#### 12. CREDITORS: amounts falling due within one year

	<b>2024</b>	<b>2023</b>
	£	£
Accruals and deferred income	<u>1,600</u>	<u>400</u>

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 13. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
General funds	33,941	81,517	(52,942)	62,516

	At 28 November 2022	Income £	Expenditure £	At 31 December 2023 £
General funds	–	99,481	(65,540)	33,941

##### Restricted funds

	At 1 January 2024	Income £	Expenditure £	At 31 December 2024 £
Restricted Fund	50,000	8,483	(50,000)	8,483

	At 28 November 2022	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	–	50,000	–	50,000

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2024 £
Intangible assets	1,193	1,193
Current assets	71,406	71,406
Creditors less than 1 year	(1,600)	(1,600)
<b>Net assets</b>	<u>70,999</u>	<u>70,999</u>

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	1,591	1,591
Current assets	82,750	82,750
Creditors less than 1 year	(400)	(400)
<b>Net assets</b>	<u>83,941</u>	<u>83,941</u>

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### YEAR ENDED 31 DECEMBER 2024

#### 15. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Jan 2024	Cash flows	At 31 Dec 2024
	£	£	£
Cash at bank and in hand	<u>82,750</u>	<u>(11,344)</u>	<u>71,406</u>

#### 16. RELATED PARTIES

Donations totalling £6,333 were received from the trustees or entities connected with the trustees. No conditions were attached to any of these donations.

**ECOJUDAISM**

England & Wales - Charity number 1201168

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# Accounts

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**CHARITY REGISTRATION NUMBER: 1201168**

**ECOJUDAISM  
UNAUDITED FINANCIAL STATEMENTS  
31 DECEMBER 2023**

**ECOJUDAISM**  
**FINANCIAL STATEMENTS**  
**PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

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# ECOJUDAISM

## TRUSTEES' ANNUAL REPORT

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

The trustees present their report and the unaudited financial statements of the charity for the period ended 31 December 2023.

#### REFERENCE AND ADMINISTRATIVE DETAILS

**Registered charity name** Ecojudaism  
**Charity registration number** 1201168  
**Principal office** New Burlington House  
1075 Finchley Road  
London  
NW11 0PU

#### THE TRUSTEES

Mrs A Levitt	(Appointed 28 November 2022)
Mr R Addlestone	(Appointed 15 October 2023)
Mr R Clark	(Appointed 15 October 2023)
Professor D Snower	(Appointed 15 October 2023)
Mrs J Tucker	(Appointed 15 October 2023)
Rabbi M Goldsmith	(Appointed 28 November 2022)
Rabbi T Sakhanovich	(Appointed 28 November 2022)
Rabbi J Wittenberg	(Appointed 28 November 2022)

**Independent Examiner** Dov Harris FCA  
New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

EcoJudaism is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1201168).

EcoJudaism's governing instruments are its Memorandum and Articles of Association dated 28 November 2022.

The overall management of the charity is vested in Executive Director, Naomi Verber, who is assisted in her decisions by a Board of trustees who regularly meet to discuss and review the charity's activities.

# **ECOJUDAISM**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

#### **OBJECTIVES AND ACTIVITIES**

EcoJudaism promotes the conservation, protection and improvement of the physical and natural environment across the Jewish Community in accordance with the principles of the Jewish faith.

The Climate Crisis is not simply a technological problem to be resolved through better science. It is a moral and spiritual crisis in our relationship with the earth.

Judaism understands us not as masters, but as trustees, of G-d's creation. We have a primary responsibility to care for the earth and leave it to our children in a state of wholeness and health.

EcoJudaism's primary aim is to engage all synagogues to register for, and participate in The Environmental Audit. This is a real and tangible response to the huge global task before us. We also offer regular workshops, email support and signposting, website resources (continuously being added), guest speakers and events.

This is a unique initiative which spans the whole Jewish community with rabbinic leadership from four denominations of Judaism, supported by our senior communal leaders but is completed on an individual basis, synagogues by synagogues appreciating the uniqueness of each worship space in our UK Jewish community.

#### **ACHIEVEMENTS AND PERFORMANCE**

In the period under review EcoJudasim has registered 70 synagogues to participate in the EcoJudasim audit, 35 of which have completed their first round of the audit and have been awarded Bronze, Silver or Gold status. EcoJudasim has held numerous Jewish environmental learning and engagement events, such as mini forest planting, Tu-Bishvat online learning event, 3 eco-team meet events and an Environmental leadership training course for Jewish Young Professionals.

In May 2024, EcoJudaism recruited its first CEO to create and deliver the vision and strategy for the organisation for the next 5 years. This work is in progress and will soon be published.

#### **FINANCIAL REVIEW**

##### **General**

The net results for the year show an overall net income of £83,941. As at 31 December 2023, the charity had accumulated unrestricted funds of £33,941 and accumulated restricted funds of £50,000.

#### **PLANS FOR FUTURE PERIODS**

EcoJudaism's has the following strategic objectives for the next 5 years:

1. Educate the Jewish community about the climate crisis and the Jewish religious imperative to act.
2. Inspire the Jewish community to take responsibility and action as an expression of our Jewish values and identity.
3. Influence local, national and international stakeholders, by being 'a light unto the nations' in our moral response to the climate crisis.

**ECOJUDAISM**

**TRUSTEES' ANNUAL REPORT** *(continued)*

**PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

The trustees' annual report was approved on 30 September 2024 and signed on behalf of the board of trustees by:

Signed by:  
  
B92E401779F94BF...  
Mrs A Levitt  
Trustee

## **ECOJUDAISM**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ECOJUDAISM**

#### **PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

I report to the trustees on my examination of the financial statements of Ecojudaism ('the charity') for the period ended 31 December 2023.

#### **RESPONSIBILITIES AND BASIS OF REPORT**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **INDEPENDENT EXAMINER'S STATEMENT**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Dov Harris FCA  
Independent Examiner

New Burlington House  
1075 Finchley Road  
LONDON  
NW11 0PU

30 September 2024

**ECOJUDAISM**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

	Note	Period from 28 Nov 22 to 31 Dec 23		
		Unrestricted funds £	Restricted funds £	Total funds £
<b>Income and endowments</b>				
Donations and legacies	4	99,481	50,000	149,481
<b>Total income</b>		<u>99,481</u>	<u>50,000</u>	<u>149,481</u>
<b>Expenditure</b>				
Expenditure on charitable activities	5,6	(65,540)	–	(65,540)
<b>Total expenditure</b>		<u>(65,540)</u>	<u>–</u>	<u>(65,540)</u>
<b>Net income and net movement in funds</b>		<u>33,941</u>	<u>50,000</u>	<u>83,941</u>
<b>Reconciliation of funds</b>				
Total funds brought forward		–	–	–
<b>Total funds carried forward</b>		<u>33,941</u>	<u>50,000</u>	<u>83,941</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 8 to 13 form part of these financial statements.

**ECOJUDAISM**  
**STATEMENT OF FINANCIAL POSITION**  
**31 DECEMBER 2023**

	Note	£	31 Dec 23 £
<b>FIXED ASSETS</b>			
Intangible assets	11		1,591
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		82,750	
<b>CREDITORS: amounts falling due within one year</b>	<b>12</b>	<u>(400)</u>	
<b>NET CURRENT ASSETS</b>			<u>82,350</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>83,941</u>
<b>NET ASSETS</b>			<u>83,941</u>
 <b>FUNDS OF THE CHARITY</b>			
Restricted funds			50,000
Unrestricted funds			33,941
<b>Total charity funds</b>	<b>13</b>		<u>83,941</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 24, and are signed on behalf of the board by:

Signed by:  
  
B92E401779F94BF...  
 Mrs A Levitt  
 Trustee

The notes on pages 8 to 13 form part of these financial statements.

**ECOJUDAISM**  
**STATEMENT OF CASH FLOWS**  
**PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023**

	<b>31 Dec 23</b> <b>£</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Net income	83,941
<i>Adjustments for:</i>	
Amortisation of intangible assets	530
Accrued expenses	400
Cash generated from operations	<u>84,871</u>
Net cash from operating activities	<u>84,871</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Purchase of intangible assets	<u>(2,121)</u>
Net cash used in investing activities	<u>(2,121)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	82,750
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<u>–</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<u>82,750</u>

The notes on pages 8 to 13 form part of these financial statements.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

#### 1. GENERAL INFORMATION

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is New Burlington House, 1075 Finchley Road, London, NW11 0PU.

#### 2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### 3. ACCOUNTING POLICIES

##### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

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

##### **Going concern**

There are no material uncertainties about the charity's ability to continue.

##### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### **Intangible assets**

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

#### 3. ACCOUNTING POLICIES *(continued)*

##### **Intangible assets** *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

##### **Amortisation**

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

##### **Impairment of fixed assets**

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Financial instruments**

Financial Instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of the liabilities.

#### 4. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>DONATIONS</b>			
Donations	99,481	50,000	149,481

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

#### 5. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds	Total Funds 2023
	£	£
Direct costs	63,258	63,258
Support costs	2,282	2,282
	65,540	65,540

#### 6. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2023
	£	£	£
Direct costs	63,258	–	63,258
Governance costs	–	2,282	2,282
	63,258	2,282	65,540

#### 7. NET INCOME

Net income is stated after charging/(crediting):

	<b>31 Dec 23</b>
	£
Amortisation of intangible assets	530
	530

#### 8. INDEPENDENT EXAMINATION FEES

	<b>Period from 28 Nov 22 to 31 Dec 23</b>
	£
Fees payable to the independent examiner for: Independent examination of the financial statements	960
	960

#### 9. STAFF COSTS

The average head count of employees during the period was 1. The average number of full-time equivalent employees during the period is analysed as follows:

	<b>31 Dec 23</b>
	No.
Number of management staff	1
	1

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

#### 10. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the period. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

# ECOJUDAISM

## NOTES TO THE FINANCIAL STATEMENTS *(continued)*

### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

#### 11. INTANGIBLE ASSETS

	<b>Website £</b>
<b>Cost</b>	
Additions	2,121
<b>At 31 December 2023</b>	<u>2,121</u>
<b>Amortisation</b>	
Charge for the period	530
<b>At 31 December 2023</b>	<u>530</u>
<b>Carrying amount</b>	
<b>At 31 December 2023</b>	<u>1,591</u>

#### 12. CREDITORS: amounts falling due within one year

	<b>31 Dec 23 £</b>
Accruals and deferred income	<u>400</u>

#### 13. ANALYSIS OF CHARITABLE FUNDS

##### Unrestricted funds

	At 28 November 2022 £	Income £	Expenditure £	At 31 December 2023 £
General funds	—	<u>99,481</u>	<u>(65,540)</u>	<u>33,941</u>

##### Restricted funds

	At 28 November 2022 £	Income £	Expenditure £	At 31 December 2023 £
Restricted Fund	—	<u>50,000</u>	<u>—</u>	<u>50,000</u>

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Total Funds 2023 £
Intangible assets	1,591	1,591
Current assets	82,750	82,750
Creditors less than 1 year	(400)	(400)
<b>Net assets</b>	<u>83,941</u>	<u>83,941</u>

## ECOJUDAISM

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### PERIOD FROM 28 NOVEMBER 2022 TO 31 DECEMBER 2023

##### 15. ANALYSIS OF CHANGES IN NET DEBT

	At 28 Nov 2022	Cash flows	At 31 Dec 2023
	£	£	£
Cash at bank and in hand	—	82,750	82,750

##### 16. RELATED PARTIES

Donations totalling £6,333 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.