

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 2019



LIBERAL JUDAISM (ULPS)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Simon Benscher Jackie Richards Ruth Seager Robin Moss Graham Carpenter Rosalind Clayton Amanda McFeeters Karen Newman Rabbi Aaron Goldstein Jane Ruth Drapkin Paul Silver-Myer Hannah Stephenson	(Appointed 4 July 2019) (Appointed 4 July 2019)
Secretary	Amanda McFeeters	
Charity number	1151090	
Company number	08281223	
Principal address	The Montagu Centre 21 Maple Street London W1T 4BE	
Auditor	HW Fisher 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	

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LIBERAL JUDAISM(ULPS)

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2019

The trustees, known also as the Board of National Officers (BoNO), present their report and financial statements for the year ended 31 December 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)"

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.

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 each further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Review of 2019

The last year saw Liberal Judaism take a number of steps to increase its online offering, voice, influence and fundraising. The branding of The Home for Your Jewish Story continued to run through everything the movement did.

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

Day of Celebration

More than 180 Progressive Jews came together to discuss care, community and social justice at the Liberal Judaism Day of Celebration.

The movement's flagship event of 2019 had the theme of 'If I am only for myself' and focused on how to meet the desire and need to care for oneself, the congregation and wider society with limited resources.

Held at The Liberal Jewish Synagogue – and attended by members of 27 Liberal and two Reform communities – the event's keynote was a discussion between Labour MP Dame Margaret Hodge and Jean Gaffin OBE, a distinguished figure within British healthcare. They spoke about everything from intergenerational inequality to their pioneering work in care to the importance of having women in leadership positions.

Throughout the day there were 19 sessions for delegates to choose from covering a diverse range of topics such as teenage mental health, social work, death and mourning, the experiences of carers, including those with additional needs, and creating a volunteer culture.

There were also singing and dancing workshops and a parallel programme of LIY-Netzer youth activities including art, games and a 'Kindness Olympics'.

Sessions were presented by Liberal rabbis and leaders, as well as representatives from the Israeli Embassy, Limmud, Citizens UK, Norwood, Jewish Care, Jami, JVN and the Paperweight Trust.

The Day of Celebration concluded with the graduation of the latest cohort from Liberal Judaism's Ba'alei Tefillah lay leadership programme, the announcement of the winners of the LAFTAs competition for short films on Judaism made by Liberal religion schools and a performance from some of the session leaders from the Day of Music, held the previous day at Northwood & Pinner Liberal Synagogue.

The final prayer and address was given by Rabbi Richard Jacobi, who noted the first choice to close the day was his father Rabbi Harry Jacobi MBE who sadly died a few months earlier.

Hot Potatoes

In February 2019, Liberal Judaism launched a new series of panel discussions entitled Hot Potatoes.

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The aim was to cover some of the hottest issues within the Jewish community, while aiming to create a safe space where all views are heard and there is more debate than judgement.

The first event, chaired by the BBC's Callum May, was on the then antisemitism crisis surrounding the Labour Party.

The diverse range of panellists – human rights barrister Adam Wagner, Young Labour chair Miriam Mirwitch, former Labour councillor Adam Langleben, former director of the Jewish Labour Movement Ella Rose and journalist Michael Segalov – spoke with passion and integrity.

Follow up events were equally well-received and covered citizenship and faith schools.

Education Hub

Liberal Judaism's Education Hub was another big success story of 2019 - providing opportunities to learn and think about Judaism, faith and philosophy for people from all religions and backgrounds.

Liberal Judaism's Education Hub hosted classes on a range of topics throughout the year, both in person in the Montagu Centre and via online means.

Classes including Rabbi Janet Burden's popular Introduction to Judaism & Biblical Hebrew, Judaism & Islam with Rabbi Mark Solomon, Rabbi Dr René Pfortzel examining the Book of Numbers, Rabbi Thomas Salamon on Jewish Pirates and Rabbi Charley Baginsky examining different aspects of theology.

There was also a special series of classes leading up to the High Holy Days led by a different rabbi each week, including Rabbi Dr Andrew Goldstein and Rabbi Alexandra Wright.

Finally, Liberal Judaism teamed up with JAMI for a Health First Aid Training course – aimed at all those who want to help the young people in their care navigate a world where an increasing number are being affected by mental health problems – which was run through the Education Hub.

Those we lost

Two of Liberal Judaism's most senior and beloved rabbis – Rabbi Harry Jacobi and Rabbi Dr David Goldberg – died in 2019.

Funeral and memorial services, newspaper obituaries and a special edition of LJ Today dedicated to their memories helped bring people together and remind them of the incredible achievements these two rabbis had made to Liberal Judaism, Anglo-Jewry and society as a whole.

Social Action and Social Justice

Liberal Judaism's work in the fields of social action and social justice was praised by London Mayor Sadiq Khan in 2019 and it's no surprise. Campaigns included:

- A series of campaigns and protests on behalf of the Uyghur Muslim community, who are being persecuted in China.
- Rabbi Danny Rich joined other prominent Jewish and Christian leaders in writing to The Times to speak out against the rise of antisemitism in the UK and the persecution of Christians in many parts of the world.
- A successful #Jews4Loos campaign in Brighton, where the Liberal community united with all faiths and denominations to get a fully accessible toilet back at the cemetery.
- Liberal Jews all around the country taking part in Mitzvah Day, doing their bit to help some of the most vulnerable in society on the UK's biggest faith based day of social action. Projects including those to help the elderly, refugees and the vulnerable, as well as cleaning up and protecting the environment.

Liberal Judaism Shabbat

Liberal Judaism communities across the UK celebrated Liberal Judaism Shabbat as rabbis swapped pulpits for the weekend to honour the *yahrzeit* of Lily Montagu, one of the movement's founders.

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Liberal Judaism's (then) senior rabbi, Rabbi Danny Rich, led services at Northwood & Pinner Liberal Synagogue, where he celebrated the life of Lily Montagu by giving a sermon on the long-standing principles of Liberal Judaism.

Other swaps saw Liberal Judaism president Rabbi Dr Andrew Goldstein head to Ealing and Birmingham Progressive Synagogue and Bristol & West Progressive Congregation swapping ministers, with Rabbi Dr Margaret Jacobi going to Bristol and Rabbi Monique Mayer heading in the opposite direction.

Teacher training

More than 175 people, from 24 Progressive communities, took part in Liberal and Reform Judaism's biggest ever joint teacher training day.

The event offered 21 different sessions to choose from including those exploring special educational needs, LGBTQI+ students and mental health awareness, as well as crafting, Torah, Hebrew, Jewish technology and prayer.

It was run by Liberal Judaism's Rabbi Sandra Kviat and Reform's Rabbi Debbie Young-Somers.

Kabbalat Torah / Judaism in Plain Sight

Liberal Judaism launched a Kabbalat Torah scheme for 14-16 year olds in small communities, so that they continue their Jewish education past bar/bat mitzvah.

Kabbalat Torah (also known as confirmation) is unique to Liberal Judaism. It is purposely undertaken at a time when it is felt students will have a more mature and personal understanding of Jewish values and are able to affirm their commitment to Judaism as a consequence of a personal decision.

While large communities can run their own programmes, smaller congregations can find it hard to get the numbers – hence the creation of this programme, entitled Judaism in Plain Sight.

It will include day trips and weekend residentials around the UK, guided by experts and activists, enabling those taking part to explore their Jewish identity and question the status quo.

Lily's Legacy

With support from the National Lottery Heritage Fund, Lily's Legacy: The Radical History and Heritage of Liberal Judaism in Britain began to research, document, map and showcase more than 115 years of Liberal Judaism by means of oral history, photography, film, publications and digital media.

The project examines how the vision of the movement's founders – Lily Montagu, Claude Montefiore and Rabbi Dr Israel Mattuck – is being lived today.

LJY-Netzer

Highlights of the LJY-Netzer year including a bustling Israel Tour, many fun weekends and events and action-packed summer and spring camps.

Media and social media

2019 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.

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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.

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 2019 have been assessed against these detailed objectives, and are presented later in this report with planned activities to meet objectives in 2020.

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 2019 and Planned Activities for 2020

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 2019 we:

- Recruited a student worker in February 2019. They worked closely with their Reform Judaism colleagues and attended numerous campus visits. They also helped create and distribute the Purim student pack and the accompanying interactive guide.
 - In collaboration with Reform Judaism, delivered 12 safeguarding training workshops around the country and online - 6 for trustees and 6 for safeguarding leads.
 - Supported community leaders on specific issues identified through the annual returns process, including on Health and Safety, strategy, fundraising, GDPR and safeguarding.
 - Gave more in depth support to 6 communities to develop their strategy and fundraising capacity.
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In 2020 we will:

- Implement and develop the Progressive Jewish Students programme across the UK, including the recruitment of a chaplain from September.
- Develop the first community partnership programme.
- Build the Chairs and Covid-19 Leads group.
- Re-adjust the leadership track on Biennial to cater for the participants that would have been on it.
- Work on rabbinic placements, ensuring that communities have a developed plan for rabbinic support and that their package is financially viable and sustainable.

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 2019 we:

- Developed the Liberal Judaism Resource Bank to make it a more user-friendly site to find learning resources and support, identifying funding to support this process and implementing feedback from users
- Launched the education hub in January 2019, offering a weekly range of classes at the Montagu Centre on a wide range of topic, delivered by rabbis and leading educators. Six terms were delivered in 2019
- Made progress on the development of a rabbinic library at the Montagu Centre, assessing and selecting books from the rabbinic library and gathering the support of CoLRac
- Support LIY-Netzer with development of new educational resources and integrating this work into the work of Liberal Judaism and Leo Baeck College.

In 2020 we will:

- Maintain the Education Hub online.
- Launch and deliver a Biennial at Home event, using technology to enable access to a range of sessions.
- Continue to develop a rabbinic library at the Montagu Centre, accessible to students and clergy.
- Support LIY-Netzer to move online and increase educational output.
- Use the Education Hub to promote online learning opportunities in LJ communities and further afield
- Work with partners to look on collaborative projects to benefit members of Liberal Judaism communities.

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 2019 we:

- Worked on feedback collected on the new morning service, preparing for the next steps in creating the new Liberal Judaism siddur.
- Offered a theology course at the Montagu Centre as part of the education hub, streaming this online to enable wider participation.
- Continued to explore opportunities for a range of our rabbis to write liturgical and opinion pieces across Jewish and non-Jewish media.

In 2020 we will:

- Launch the draft of the new Saturday morning service at the Biennial at Home.
- Develop a project plan to receive and process feedback from across the community about the Saturday morning service.
- Expand the range of Rabbis offering classes and written material in internal and external media

4. Membership

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

In 2019 we:

- Launched the Passport scheme at the Patrons' Dinner in June.
- Continue to support pulpit swaps, working with partners including Leo Baeck College, as well as organising rabbinic support for smaller communities.
- Connected communities on shared issues of concern. One example was the safeguarding training, which included community matching where similar communities are connected in order to support each other with safeguarding policies and issues.

In 2020 we will:

- Open access to the passport scheme in partnership with communities for those under 40 and not attached to any community.
- Organise virtual pulpit swaps, community matching and rabbinic cover to build cohesive relationships between communities.
- Work with JLC and JVN to increase community engagement with them and also to share their resources.

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 2019 we:

- Delivered the 2019 Day of Celebration entitled 'If I am only for myself...' This event was attended by almost 300 Liberal Judaism members and supporters. The tracks for the day were; caring Jewishly, end of life care, volunteering, accessibility and inclusion, social responsibility, safeguarding, children & parents, carers, the prophetic voice, and creativity.
- The Resource Bank currently includes governance, safeguarding, and communications guidance. Good practice and updated information on a range of pertinent topics were also shared through Council and social media, including campaigns on domestic abuse.
- Continued to promote safeguarding best practice, running training events in partnership with Reform Judaism and supporting communities on specific areas of concern.
- Started to develop an inclusion strategy for Liberal Judaism events and access to the Montagu Centre.

In 2020 we will:

- Work with partnership organisations on resources on mental health issues, issues arising specifically during isolation and community care packages.
- Provide strategic thinking on life post covid-19 in terms of impact on life cycle events.
- Offer extensive advice and support for communities run on the topic of online safeguarding by Becca Fetterman and rabbis with direct experience.
- Continue to offer safeguarding support to communities as required.

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 2019 we:

- Advertised the new passport scheme for adults under 40 in the Jewish media.
 - Continued to promote the Home for Your Jewish Story across different platforms and to different audiences; as well as highlighting the different stories of Liberal Jews at our events (Biennial, Day of Celebration, and Fundraising Dinner) we have also uploaded the stories to our website and print one story in each issue of LJ Today.
 - Increased the use of online delivery methods for the education hub, using zoom to increase access to a greater number of participants.
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- Promoted the Education Hub and related events in the Jewish media, on our website, on our social media channels including paid targeted advertising, and through the Progressive Jewish Students.
- Assisted LIY-Netzer to upgrade their website.

In 2020 we will:

- Move all events online and use accessibility tools to enable access by the widest possible audience.
- Use the model of Home for Your Jewish Story to promote bringing Judaism into your home.
- Seize new opportunities and access new platforms and fora to promote our message, showcasing a wide range of voices to reflect the many voices of Liberal Judaism.

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 2019 we:

- Encouraged all those on the Israel Desk mailing list to become members of Arzenu UK and therefore become eligible to vote at the 2020 WZO elections.
- Developed our relationships with Israel partners across the Jewish community, including Israel Bonds and the Israeli embassy. The Ambassador and Deputy Ambassador were both in attendance at our 2019 Patrons' Dinner alongside the Director of Public Diplomacy who also spoke at our 2019 Day of Celebration.
- Developed our gap year programme, Shnat – in 2019 this had 8 participants, a significant increase on previous years.
- Ensured that every Liberal Judaism conference and event includes an Israel component.

In 2020 we will:

- Run a series of educational events online surrounding Israel Independence Day.
- Deliver a Hot Potato session examining Liberal Zionism.
- Work with Shnat participants who had their year cut short, offering programming and connection
- Continue to develop partnerships with a range of Israel partners.

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 2019 we:

- Developed the Social Justice leadership group, who met regularly to discuss arising issues and where it is best for Liberal Judaism to get involved.
- Continued to fund a Social Justice Worker, in conjunction with Citizens UK
- Created a social justice newsletter and mailing list in Mailchimp enabling our Social Justice Worker to communicate what Liberal Judaism is doing on a regular basis

In 2020 we will:

- Begin an analysis of the needs of LJ communities; think with communities how we can still do social justice/action in the time of Covid-19.
- Support Liberal Judaism communities in their social action work, linking up and publicising action.

Fundraising

In 2019 Liberal Judaism continued to develop the theme of 'The Home for Your Jewish Story' All our fundraising narrative and schemes were centred around this central idea.

In 2019 we had our annual Patrons Dinner at the House of Lords where we focused on raising funds for the Passport Scheme. The most

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significant development was the growth of our Friends Scheme which allows people to be able to donate monthly to Liberal Judaism at an affordable rate.

In 2020 we intend to grow Friends of Liberal Judaism even further and look at options for the diversification of fundraising activities. We need to attract new Patrons and ensure that we have the retention of existing ones. We have built space on the website for donations, but need to concentrate in 2020 on attracting people there for one off donations and later in the year to launch a legacies scheme.

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 financial year a deficit of £42, 107 was recorded; this is compared to a deficit of £7,046 in 2018.

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, 31st December 2019, some 95% had been repaid.

At the year-end reserves were £567,683 (2018: £609,790) consisting of £40,957 general unrestricted funds (2018: £63,551), £523,326 designated funds (2018: £513, 626) and £3,400 restricted funds (2018: £32,613).

Income

Total income was down by some £196,604 from 2018 (£1,884,362 in 2018). Income increased across several areas of the organisation from 2018, including congregational affiliation fees (£35,579) and outreach and rabbinic services (£63,003). There was a decrease in income in several areas, including donations (£53,347) and grants (£97,099) both of which had particularly high income levels in 2018. There were also decreases in income from the cemetery scheme (£64,045) due to a lower death rate in 2019 and the youth and Kadimah income (£98,966) due partly to the lack of a Shnat programme and particularly large tours in 2018.

Expenditure

In 2019 total expenditure decreased by £161,543.

There were decreases in expenditure on LJY-Netzer activities (£43,976), funeral and cemetery costs (£42,295), matching the decreases in income seen in these areas in 2019. There were increases in grant funding (£40,224), which varies due to the number of students enrolled at LBC, support costs (£89,205) and staff costs (£7,395). The increases in staff costs were due in part to accrued liabilities for pension costs, holiday and sabbatical leave.

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. A number of contracts and service agreements were reviewed during the year to ensure that the organisation is receiving good value for money.

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 Liberal Judaism Rabbinic Conference.

Fundraising

Liberal Judaism manages all fundraising internally and did not use external agencies or fundraisers in 2018. Fundraising is overseen by the Director of Strategy and Partnerships, 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 2019, which was due to the additional costs of a fundraising dinner in 2018.

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 2019, 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, Jewish Child's Day, The Jewish Youth Fund and Netzer Olami. These grants totalled £84,692 in 2019.

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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 the signing of the accounts were:

Simon Benschel (Chair)
Ruth Seager (Deputy Chair to July 2020, Chair from July 2020)
Karen Newman (Vice Chair to July 2020, Deputy Chair from July 2020)
Rosie Ward (Treasurer, resigned July 2019)
Paul Silver-Myer (Treasurer, Elected July 2019)
Amanda McFeeters
Ed Herman (Resigned July 2019)
Jackie Richards (Resigned April 2020)
Robin Moss (Resigned July 2020)
Graham Carpenter (Vice Chair from July 2020)
Rosalind Clayton
Jane Ruth Drapkin (resigned July 2020)
Hannah Stephenson (Elected July 2019)
Rabbi Aaron Goldstein (Chair of the Conference of Rabbis and Cantors)
Susanne Combe (Elected July 2020)
Janet Berkman (Elected July 2020)
Owen Power (Elected July 2020)
Omar Portillo (Co-opted August 2020)
Joel Beckman (Co-opted September 2020)

The trustees of Liberal Judaism, known as the Officers and comprising as a group the Board of National Officers (BoNO), 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.

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 officers' 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 Danny Rich, prior to 31st March 2020, and to the Joint Interim Directors, Rabbi Charley Baginsky and Shelley Shocolinsky-Dwyer after this date.

The Board of National Officers meet 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.

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 plans and 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. Donors are thanked every year at a special dinner. A new Friends scheme for donors making a contribution of less than £1500 per annum was launched in late 2017 and has increased income from smaller regular donations. The drop in donor income in 2019 can be connected to internal political issues that may have deterred donors; this was examined by the trustees during the year and a new code of conduct, implemented in 2019, should prevent an issue of this nature occurring again.
 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 increased in 2019 as the result of negotiations with
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member communities. Moving forward, there is a real risk of decreased income due to reduced membership and loss of income from related activities in our member communities, for example room hire. Senior staff are working to negotiate arrangements for each community in 2020 based on their needs and evolving situation. The creation of the post of Director of Community Partnerships in 2020 has given this work more structured support.

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 2019 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:

1. **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.
2. **Reserves** – a reserves policy was developed in 2017 that aims to set aside £20,000 per annum. This was not achieved in 2019; efficiencies will be made to make this achievable in 2020
3. **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 2020.

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' 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:

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: 17/12/2020

LIBERAL JUDAISM (ULPS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

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

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

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIBERAL JUDAISM (ULPS)

Opinion

We have audited the financial statements of Liberal Judaism (ULPS) (the 'charity') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF LIBERAL JUDAISM (ULPS)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Use of our report

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

Chartered Accountants

Statutory Auditor

Acre House

11-15 William Road

London

NW1 3ER

United Kingdom

17/12/20

LIBERAL JUDAISM (ULPS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2019

Current financial year

	Notes	Unrestricted funds general 2019 £	Unrestricted funds designated 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
Income from:						
Donations and legacies	3	84,658	-	-	84,658	138,005
Charitable activities	4, 18	1,518,316	-	84,692	1,603,008	1,746,330
Investments	5	92	-	-	92	27
Total income		1,603,066	-	84,692	1,687,758	1,884,362
Expenditure on:						
Raising funds	6	14,237	-	-	14,237	27,489
Charitable activities	7	1,630,936	-	84,692	1,715,628	1,863,919
Total resources expended		1,645,173	-	84,692	1,729,865	1,891,408
Net outgoing resources before transfers		(42,107)	-	-	(42,107)	(7,046)
Gross transfers between funds		19,513	9,700	(29,213)	-	-
Net expenditure for the year/ Net movement in funds		(22,594)	9,700	(29,213)	(42,107)	(7,046)
Fund balances at 1 January 2019		63,551	513,626	32,613	609,790	616,836
Fund balances at 31 December 2019		40,957	523,326	3,400	567,683	609,790

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 2019

Prior financial year		Unrestricted funds general 2018 £	Unrestricted funds designated 2018 £	Restricted funds 2018 £	Total 2018 £
	Notes				
Income from:					
Donations and legacies	3	138,005	-	-	138,005
Charitable activities	4, 18	1,564,539	-	181,791	1,746,330
Investments	5	27	-	-	27
Total income		1,702,571	-	181,791	1,884,362
Expenditure on:					
Raising funds	6	27,489	-	-	27,489
Charitable activities	7	1,682,128	-	181,791	1,863,919
Total resources expended		1,709,617	-	181,791	1,891,408
Net outgoing resources before transfers		(7,046)	-	-	(7,046)
Gross transfers between funds		(11,101)	11,101	-	-
Net expenditure for the year/ Net movement in funds		(18,147)	11,101	-	(7,046)
Fund balances at 1 January 2018		81,698	502,525	32,613	616,836
Fund balances at 31 December 2018		63,551	513,626	32,613	609,790

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.

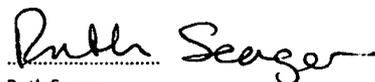
LIBERAL JUDAISM (ULPS)

BALANCE SHEET

AS AT 31 DECEMBER 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Tangible assets	12		608,652		624,031
Current assets					
Stocks	13	23,288		23,288	
Debtors	14	203,526		298,017	
Cash at bank and in hand		115,986		84,281	
		<u>342,800</u>		<u>405,586</u>	
Creditors: amounts falling due within one year	15	<u>(383,769)</u>		<u>(419,827)</u>	
Net current liabilities			<u>(40,969)</u>		<u>(14,241)</u>
Total assets less current liabilities			<u>567,683</u>		<u>609,790</u>
Income funds					
Restricted funds	17		3,400		32,613
<u>Unrestricted funds</u>					
Designated funds	18	523,326		513,626	
General unrestricted funds		40,957		63,551	
			<u>564,283</u>		<u>577,177</u>
			<u>567,683</u>		<u>609,790</u>

The financial statements were approved by the Trustees on 14/12/2020.



Ruth Seager
Trustee

Company Registration No. 08281223

LIBERAL JUDAISM (ULPS)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	23		47,113		(12,408)
Investing activities					
Interest received		92		27	
Net cash generated from investing activities					
			92		27
Financing activities					
Repayment of borrowings		(15,500)		(16,901)	
Net cash used in financing activities					
			(15,500)		(16,901)
Net increase/(decrease) in cash and cash equivalents					
			31,705		(29,282)
Cash and cash equivalents at beginning of year					
			84,281		113,563
Cash and cash equivalents at end of year					
			115,986		84,281

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

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

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.

The Trustees have considered the effect of the COVID-19 outbreak that has spread throughout the world during 2020 on the charity's business and conclude the impact is not significant. The Trustees have a reasonable expectation that the charity has adequate resources from lending facilities in place to continue in operational existence and meet its liabilities as they fall due for the foreseeable future, being a period of at least twelve months from the date these financial statements are approved. Based on post-year end analysis, income has been maintained, and the changing work patterns have not drastically change the profile of the expenditure. Accordingly, they continue to adopt the going concern basis 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 2019

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).

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

1 Accounting policies

(Continued)

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.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

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

1.10 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.

1.11 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.

1.12 Pensions

The charity contributes towards employees personal pension schemes.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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 2019 £	Unrestricted funds general 2018 £
Donations and gifts	84,658	138,005
Donations and gifts		
Donations - General	10,211	23,553
Council of Patrons	61,950	99,068
Friends	4,009	2,872
Other	8,488	12,512
	<u>84,658</u>	<u>138,005</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities

	Cemetery scheme income	Youth and Congregational Kadimah subscriptions Income	Outreach and Rabbinic services	Other incoming resources	Total 2019	Total 2018
	2019 £	2019 £	2019 £	2019 £	£	£
Income derived from charitable activities	453,324	293,642	501,768	261,716	1,603,008	1,746,330
Analysis by fund						
Unrestricted funds - general	453,324	241,585	501,768	229,081	1,518,316	1,564,539
Restricted funds	-	52,057	-	32,635	84,692	181,791
	453,324	293,642	501,768	261,716	1,603,008	1,746,330

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

4 Charitable activities (Continued)

For the year ended 31 December 2018

	Cemetery scheme income	Youth and Kadimah income	Congregational subscriptions	Outreach and Rabbinic services	Other incoming resources	Total 2018
	£	£	£	£	£	£
Income derived from charitable activities	517,369	392,608	466,189	198,713	171,451	1,746,330
Analysis by fund						
Unrestricted funds - general	517,369	330,443	466,189	152,541	97,997	1,564,539
Restricted funds	-	62,165	-	46,172	73,454	181,791
	517,369	392,608	466,189	198,713	171,451	1,746,330

5 Investments

	Unrestricted funds general 2019 £	Unrestricted funds general 2018 £
Interest receivable	92	27

6 Raising funds

	Unrestricted funds general 2019 £	Unrestricted funds general 2018 £
<u>Council of Patrons</u>		
Other fundraising costs	14,237	27,489
	14,237	27,489

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable activities

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2019	Total 2018
	2019	2019	2019	2019		
	£	£	£	£	£	£
Staff costs	156,676	228,393	114,197	63,595	562,861	555,466
Depreciation and impairment	4,614	6,151	3,076	1,538	15,379	15,567
Local projects	-	15,809	-	-	15,809	66,288
Youth expenditure	267,179	-	-	-	267,179	312,155
Funeral costs	-	-	109,348	-	109,348	128,819
Cemetery running costs	-	-	149,408	-	149,408	176,299
Other costs	-	44,510	-	22,035	66,545	111,727
	<u>428,469</u>	<u>294,863</u>	<u>376,029</u>	<u>87,168</u>	<u>1,186,529</u>	<u>1,366,321</u>
Grant funding of activities (see note 8)	-	32,207	-	200,208	232,415	203,100
Share of support costs (see note 9)	84,419	112,558	56,280	28,139	281,396	281,778
Share of governance costs (see note 9)	4,586	6,115	3,058	1,529	15,288	12,720
	<u>517,474</u>	<u>445,743</u>	<u>435,367</u>	<u>317,044</u>	<u>1,715,628</u>	<u>1,863,919</u>
Analysis by fund						
Unrestricted funds - general	465,417	445,743	435,367	284,409	1,630,936	1,682,128
Restricted funds	52,057	-	-	32,635	84,692	181,791
	<u>517,474</u>	<u>445,743</u>	<u>435,367</u>	<u>317,044</u>	<u>1,715,628</u>	<u>1,863,919</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

7 Charitable activities

(Continued)

For the year ended 31 December 2018

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2018
	£	£	£	£	£
Staff costs	166,640	222,186	111,093	55,547	555,466
Depreciation and impairment	4,670	6,228	3,113	1,556	15,567
Local projects	-	66,288	-	-	66,288
Youth expenditure	312,155	-	-	-	312,155
Funeral costs	-	-	128,819	-	128,819
Cemetery running costs	-	-	176,299	-	176,299
Other costs	-	68,542	-	43,185	111,727
	<u>483,465</u>	<u>363,244</u>	<u>419,324</u>	<u>100,288</u>	<u>1,366,321</u>
Grant funding of activities (see note 8)	-	10,909	-	192,191	203,100
Share of support costs (see note 9)	84,534	112,710	56,356	28,178	281,778
Share of governance costs (see note 9)	3,816	5,088	2,544	1,272	12,720
	<u>571,815</u>	<u>491,951</u>	<u>478,224</u>	<u>321,929</u>	<u>1,863,919</u>
Unrestricted funds - general	509,650	418,497	478,224	275,757	1,682,128
Restricted funds	62,165	73,454	-	46,172	181,791
	<u>571,815</u>	<u>491,951</u>	<u>478,224</u>	<u>321,929</u>	<u>1,863,919</u>

8 Grants payable

	Outreach and community work 2019	Rabbinic development 2019	Total 2019	Outreach and community work 2018	Rabbinic development 2018	Total 2018
	£	£	£	£	£	£
Grants to institutions:						
Leo Baeck College	-	116,500	116,500	-	117,250	117,250
Citizens UK	21,737	14,491	36,228	-	-	-
European Union of Progressive Jews	7,200	4,800	12,000	7,500	5,000	12,500
Other grants below £1,500	3,270	2,181	5,451	3,409	2,273	5,682
	<u>32,207</u>	<u>137,972</u>	<u>170,179</u>	<u>10,909</u>	<u>124,523</u>	<u>135,432</u>
Grants to individuals	-	62,236	62,236	-	67,668	67,668
	<u>32,207</u>	<u>200,208</u>	<u>232,415</u>	<u>10,909</u>	<u>192,191</u>	<u>203,100</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

8 Grants payable

(Continued)

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

9 Support costs

	Support costs	Governance costs	2019	Support costs	Governance costs	2018
	£	£	£	£	£	£
Staff costs	146,185	-	146,185	138,865	-	138,865
Office and general costs	89,062	-	89,062	103,437	-	103,437
Travel and subsistence	6,449	-	6,449	16,798	-	16,798
Other costs	39,700	-	39,700	22,678	-	22,678
Audit fees	-	13,260	13,260	-	12,720	12,720
Legal and professional	-	828	828	-	-	-
Accountancy services	-	1,200	1,200	-	-	-
	<u>281,396</u>	<u>15,288</u>	<u>296,684</u>	<u>281,778</u>	<u>12,720</u>	<u>294,498</u>
Analysed between						
Charitable activities	<u>281,396</u>	<u>15,288</u>	<u>296,684</u>	<u>281,778</u>	<u>12,720</u>	<u>294,498</u>

10 Trustees

During the year, three trustees incurred reimbursed expenses for travel, accumulating to £381 (2018 - one was reimbursed £149 for travel and training costs).

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

11 Employees

Number of employees

The average monthly number of employees during the year was:

	2019 Number	2018 Number
Managerial	5	5
Professional	4	4
Support	4	4
Youth	4	3
	<u>17</u>	<u>16</u>

Employment costs

	2019 £	2018 £
Wages and salaries	635,598	600,504
Social security costs	36,320	57,610
Pension costs	37,128	36,217
	<u>709,046</u>	<u>694,331</u>

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

	2019 Number	2018 Number
£80,000 - £90,000	<u>1</u>	<u>1</u>

In relation to higher paid employees, pension contributions during the year were £10,478 (2018: £10,498).

Key management personnel consists of the Chief Executive and Senior Rabbi, Director of Strategy and Partnerships and Operations Director. Their total remuneration was £221,546 (2018: £174,508). This figure includes accrued sabbatical, holiday and pension entitlement.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

12 Tangible fixed assets	Freehold land	Leasehold	Computer equipment	Fixtures, fittings & equipment	Scrolls	Total
	£	£	£	£	£	£
Cost						
At 1 January 2019	513,270	232,000	7,530	155,657	1,014	909,471
At 31 December 2019	513,270	232,000	7,530	155,657	1,014	909,471
Depreciation and impairment						
At 1 January 2019	95,944	110,200	4,318	74,978	-	285,440
Depreciation charged in the year	-	5,800	642	8,937	-	15,379
At 31 December 2019	95,944	116,000	4,960	83,915	-	300,819
Carrying amount						
At 31 December 2019	417,326	116,000	2,570	71,742	1,014	608,652
At 31 December 2018	417,326	121,800	3,212	80,679	1,014	624,031

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

13	Stocks	2019	2018
		£	£
	Finished goods and goods for resale	23,288	23,288
		<u> </u>	<u> </u>
14	Debtors	2019	2018
		£	£
	Amounts falling due within one year:		
	Trade debtors	91,824	221,997
	Other debtors	1,100	4,513
	Prepayments and accrued income	110,602	71,507
		<u> </u>	<u> </u>
		203,526	298,017
		<u> </u>	<u> </u>
15	Creditors: amounts falling due within one year	2019	2018
		£	£
	Borrowings	10,000	25,500
	Other taxation and social security	27,621	41,618
	Trade creditors	219,411	141,221
	Other creditors	21,897	25,263
	Accruals and deferred income	104,840	186,225
		<u> </u>	<u> </u>
		383,769	419,827
		<u> </u>	<u> </u>

Deferred income of £54,520 relates to ground fees (£52,362) and Rabbinic Development (£2,158) income relating to the next financial year being invoiced in advance.

Deferred income brought forward from 2018 was £174,200, all of which was released in 2019.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

16 Loans and overdrafts

	2019	2018
	£	£
Other loans	10,000	25,500
	<u> </u>	<u> </u>
Payable within one year	10,000	25,500
	<u> </u>	<u> </u>
Loans for the purchase of Edgwarebury Cemetery Land		

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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:

	Movement in funds					Balance at 31 December 2019
	Balance at 1 January 2018	Incoming resources	Outgoing resources	Balance at 1 January 2019	Transfers	
	£	£	£	£	£	£
Crawley land fund	29,213	-	-	29,213	(29,213)	-
Church urban fund	3,400	-	-	3,400	-	3,400
UJIA	-	40,000	(40,000)	-	-	-
NLPS Trust	-	46,172	(46,172)	-	-	-
Jewish Child's Day	-	2,500	(2,500)	-	-	-
Heritage Lottery Fund	-	73,454	(73,454)	-	-	-
Jewish Youth Fund	-	5,000	(5,000)	-	-	-
Children's Aid Committee	-	3,000	(3,000)	-	-	-
Netzer Olami	-	9,365	(9,365)	-	-	-
Jewish Children's Holiday Fund	-	2,300	(2,300)	-	-	-
	<u>32,613</u>	<u>181,791</u>	<u>(181,791)</u>	<u>32,613</u>	<u>(29,213)</u>	<u>3,400</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 trustees report highlights the success of this work, particularly in extending the reach of Liberal Judaism to a new audience.

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 LJY-Netzer bursary fund during 2019, 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, LJY-Netzer; whilst this grant must be spent on youth activities, no further requirements are put in place.

LJY-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 2019

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 2018	Transfers	Balance at 1 January 2019	Transfers	Balance at 31 December 2019
	£	£	£	£	£
Cemetery land	502,525	11,101	513,626	9,700	523,326
	<u>502,525</u>	<u>11,101</u>	<u>513,626</u>	<u>9,700</u>	<u>523,326</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 2019

19 Analysis of net assets between funds

	Unrestricted funds 2019 £	Designated funds 2019 £	Restricted funds 2019 £	Total 2019 £	Unrestricted funds 2018 £	Designated funds 2018 £	Restricted funds 2018 £	Total 2018 £
Fund balances at 31 December 2019 are represented by:								
Tangible assets	59,826	548,826	-	608,652	84,905	539,126	-	624,031
Current assets/(liabilities)	(18,869)	(25,500)	3,400	(40,969)	(21,354)	(25,500)	32,613	(14,241)
	<u>40,957</u>	<u>523,326</u>	<u>3,400</u>	<u>567,683</u>	<u>63,551</u>	<u>513,626</u>	<u>32,613</u>	<u>609,790</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

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:

	2019	2018
	£	£
Within one year	5,539	6,413
Between two and five years	5,208	9,247
In over five years	460,500	462,000
	<u>471,247</u>	<u>477,660</u>

21 Related party transactions

There were no related party transactions during the year.

22 Events after the reporting date

During 2020 there have been multiple financial impacts caused by the disruption to Liberal Judaism's activities by the Covid19 pandemic, and the activities of member communities. Overall, both income and expenditure significantly decreased, as all youth events in person were cancelled. Income from congregational affiliation fees, partnership work and lifecycle services remained constant, with an increase in funeral income. A pause on recruitment and decreased running costs for office space and other activities requiring person to person contact also reduced the overall negative impact to Liberal Judaism. There is some indication that major donor income has reduced and may reduce further in 2021, however donations for events and from smaller donors have increased overall.

Looking forward to 2021, Liberal Judaism has prepared for two very different budget scenarios; one where national and local lockdowns are not a significant issue, international travel is allowed and the organisation is able to deliver tours and events in person for LIJ-Netzer and one where there are limits in terms of face to face programming and major youth events cannot take place. This is a constantly evolving situation and in reality 2021 is likely to present a mix of both scenarios.

In setting the budget for 2021, the organisation has kept income to low predicted levels and set strict, but realistic expenditure figures, based on current understanding of the worst likely outcomes for 2021. There have been detailed discussions of income for 2021 with funders, including donors, and discussions with providers about the costs of projects and events in 2021 are ongoing. Every line of the budget has been examined and tested and Liberal Judaism is confident that it will continue to tackle a very unpredictable and challenging economic environment by working in partnership with its communities, donors and volunteers.

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

23	Cash generated from operations		2019	2018
			£	£
	Deficit for the year		(42,107)	(7,046)
	Adjustments for:			
	Investment income recognised in statement of financial activities		(92)	(27)
	Depreciation and impairment of tangible fixed assets		15,379	15,567
	Movements in working capital:			
	(Increase)/decrease in stocks		-	10,291
	Decrease in debtors		94,491	16,113
	(Decrease) in creditors		(20,558)	(47,306)
	Cash generated from/(absorbed by) operations		47,113	(12,408)
24	Analysis of changes in net funds			
		At 1 January 2019	Cash flows	At 31 December 2019
		£	£	£
	Cash at bank and in hand	84,281	31,705	115,986
	Loans falling due within one year	(25,500)	15,500	(10,000)
		<u>58,781</u>	<u>47,205</u>	<u>105,986</u>

LIBERAL JUDAISM (ULPS)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2019

23	Cash generated from operations		2019	2018
			£	£
	Deficit for the year		(42,107)	(7,046)
	Adjustments for:			
	Investment income recognised in statement of financial activities		(92)	(27)
	Depreciation and impairment of tangible fixed assets		15,379	15,567
	Movements in working capital:			
	(Increase)/decrease in stocks		-	10,291
	Decrease in debtors		94,491	16,113
	(Decrease) in creditors		(20,558)	(47,306)
	Cash generated from/(absorbed by) operations		47,113	(12,408)
24	Analysis of changes in net funds			
		At 1 January 2019	Cash flows	At 31 December 2019
		£	£	£
	Cash at bank and in hand	84,281	31,705	115,986
	Loans falling due within one year	(25,500)	15,500	(10,000)
		<u>58,781</u>	<u>47,205</u>	<u>105,986</u>