

# **Liberal Judaism (ULPS)**

## **Annual Report and Financial Statements**

31 December 2021

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

Charity Registration Number  
1151090

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## Reference and administrative details

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

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

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

### **Objectives and activities – Review of progress 2021**

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

#### ***Overview of achievements and performance***

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

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

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

#### ***Biennial Weekend***

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

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

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

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

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

### **Objectives and activities – Review of progress 2021 (continued)**

#### ***Biennial Weekend (continued)***

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

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

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

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

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

### ***Making history on Chanukah***

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

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

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

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

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

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

## **Objectives and activities – Review of progress 2021 (continued)**

### ***Increasing Liberal Judaism's visibility***

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

These included a celebration at No.10 Downing Street hosted by Prime Minister Boris Johnson – where he honoured the "amazing contribution" that British Jews make to the country – and a reception in Parliament hosted by the Board of Deputies of British Jews

At the Parliamentary event, Rabbi Baginsky, Ruth Seager and Rabbi Tanya Sakhnovich of The Liberal Synagogue Elstree were able to speak to senior members of all political parties about Liberal Judaism's values and concerns, especially around the battle against anti-Semitism.

Rabbi Baginsky and The Ark Synagogue's Rabbi Lea Mühlstein met with the President of Israel, Isaac Herzog, on his recent UK visit. Rabbi Mühlstein, who is the International Chair of Arzenu, was warmly welcomed by the President as a friend and colleague.

Rabbi Baginsky also sat with Sir Keir Starmer at the Labour Friends of Israel lunch, attended the annual Council of Christians and Jews meeting hosted by Archbishop of Canterbury Justin Welby and enjoyed the Duchess of Cambridge's Westminster Abbey Christmas carol service.

She said: "It's a privilege to represent our movement at these events which are a real tribute to the valuable role of the Jewish community in British society."

### ***Dignity in Dying***

Liberal Judaism became a founder member of the new Religious Alliance for Dignity in Dying, a collection of multi-faith groups, leaders and lay people calling for a change in the law on assisted dying.

Liberal Judaism, as a movement, has long supported the right for terminally ill people, who are mentally competent, to determine how, when and where they die alongside high-quality end of life care.

Assisted dying is different from suicide or euthanasia and there are a number of safeguards in place.

The Alliance, which is chaired by Rabbi Dr Jonathan Romain, has the support of a wide variety of other faith groups and leaders including Lord Carey, the former Archbishop of Canterbury.

## **Objectives and activities – Review of progress 2021 (continued)**

### ***WUPJ Connections – Liberal leaders on the World stage***

Liberal Judaism's rabbis, including Chief Executive Officer Rabbi Charley Baginsky, addressed delegates from more than 50 countries at The World Union for Progressive Judaism (WUPJ) Connections 2021 event.

The first WUPJ conference in four years, it had the theme of Facing Our Jewish Future Together.

Rabbi Tanya Sakhnovich, who is a member of the EcoSynagogue Steering Group, formed part of the keynote panel on climate change, while The Ark Synagogue's Rabbi Lea Mühlstein joined two debates on the Progressive movement's relationship with Israel in her role as International Chair of Arzenu.

Others from Liberal Judaism speaking at the event were Rabbi Dr René Pfertzel, Rabbi Elli Tikvah Sara, LJY-Netzer Movement Worker Jess Mindel, Ben Baginsky and Leo Mindel

Highlights of Connections included the installation of new WUPJ President Rabbi Sergio Bergman, the first conference appearance by MK Rabbi Gilad Kariv since he was elected to Israel's Knesset and a keynote address from Alternate Prime Minister of Israel MK Yair Lapid.

### ***Awards and praise for Lily's Legacy***

The team behind Liberal Judaism's ground-breaking Lily's Legacy Project were the proud winners of the Volunteer Team of the Year trophy at the Jewish Volunteering Networks (JVN) Awards.

The project's videographer Mike Beral and core volunteer Sue Temple also presented a well-received paper on Lily's Legacy at the Jewish Small Communities Network's Connecting Small Histories' Festival.

***Lily's Legacy toolkits for schools and chederim***

The Lily's Legacy: Voices and Visions of Liberal Judaism project launched an Education Toolkit. Covering key stages 1, 2 and 3, the educational materials focus on the vision of Lily Montagu – one of the founders of Liberal Judaism – and how Liberal Judaism still enacts those ideals of equality and change today

From its very foundations, Liberal Judaism has championed gender equality and inclusivity. Social justice is at our core - as it was for Lily Montagu - often in partnership with others. Services and liturgy also continue to evolve.

The Education Toolkit teaches all of this by using the voices and stories of Liberal Jews of all ages and backgrounds and from every part of the country

Educator Tamar Barnett produced the Toolkit, working together with the Lily's Legacy Youth Advisory Group.

**Objectives and activities – Review of progress 2021** (continued)

***Social action on Mitzvah Day***

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

Taking place on and around Sunday 21 November, it saw Liberal Jews come together with those of all faiths and none to give their time, not their money, in projects that make a real difference to the community around them.

***Supporting the environment on EcoShabbat***

EcoShabbat, on November 5/6, gave Liberal Judaism communities the opportunity to show support for the environment and the COP 26 conference.

It let us celebrate our achievements in becoming an eco-friendly and sustainable movement, while examining the next steps we must now take to combat climate change

EcoShabbat is an EcoSynagogue initiative, which brings together the four denominations of Judaism (Orthodox, Reform, Liberal and Masorti). This unique intra-faith cooperation manifests the importance and urgency of the current climate crisis.

***Uniting communities on Shavuot***

A special joint service was held during Shavuot bringing all of Liberal Judaism's communities together online to celebrate the giving of the Torah.

Rabbi Dr Margaret Jacobi suggested 10 different people accept the challenge of each taking one of the Ten Commandments and speaking about their 'word' or 'utterance' for a minute.

Named Ten Words on the Ten Words, the commentaries were also published in full on [www.liberaljudaism.org](http://www.liberaljudaism.org).

***Education Hub***

Liberal Judaism's popular Education Hub ran throughout the year, bringing thought-provoking sessions and learning opportunities to members and wider Anglo-Jewry. The 'Finding the Liberal Jewish Voice: Expanding the Conversation on Israel' series was especially popular.

***Helping students with life after Uni***

Throughout February 2021, Progressive Jewish Students – a joint venture between Liberal and Reform Judaism – ran a Careers Month to help inspire and reassure students about their job prospects after university.

With 28 sessions over three weeks and speakers from a wide range of different fields, students had the opportunity to drop in on whichever profession interested them – meaning there were small, intimate sessions and students got tailored advice for their future.

**Objectives and activities – Review of progress 2021 (continued)**

***Helping students with life after Uni (continued)***

During the sessions, students heard from a solicitor who has worked in criminal and family law, a chef, an artist, the founder of a refugee charity, civil servants, TV producer Vicki Delow and BBC journalists Tim Franks and Anthony Reuben. For those more interested in business and finance, there was Paresh Davdra – entrepreneur and co-founder of a finance start-up – and the Deputy Mayor of London for Business, Rajesh Agrawal.

A highlight was the inspirational Ambassador to Ukraine, Melinda Simmons, who told the students all about her unconventional journey into diplomacy.

She spoke about the knockbacks she received and how she got to work in the Embassy with no diplomatic experience but mountains of drive and enthusiasm.

***LJY-Netzer camps return***

THE fiftieth anniversary of Machaneh Kadimah was a special one – as LJY-Netzer were able to be together on camp in person once more.

Activities included team adventure games, archery, abseiling and the Great Kadimah Bake Off. Topics for discussion ranged from feminism and ethical shopping to Israel-Palestine and the Black Lives Matter movement.

An incredible, welcoming and inclusive environment was created with Liberal Jewish values at its core. Services were engaging and inventive.

LJY-Netzer also ran popular events and programming, both in person and online, throughout the year.

***Media and social media***

2021 was another very strong period for Liberal Judaism in its PR and communications.

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

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

**Objectives and activities – Review of progress**

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

**Objectives and activities – Review of progress (continued)**

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

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

### **Strategic objectives**

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

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

These objectives break down into eight overall headings:

1. Leadership
2. Education and Learning
3. Theology and Liturgy
4. Membership
5. Community Care and Volunteering
6. Communications
7. Israel
8. Liberal Judaism as Political Judaism

Under each of these headings, detailed objectives were outlined; outcomes from these objectives are set on an annual basis by staff and the Board of National Officers. The achievements of the organisation in 2021 have been assessed against these detailed objectives and are presented later in this report with planned activities to meet objectives in 2022. These objective areas and overall strategy were due to be reviewed in 2020, but this was not possible due to the impact of the Covid-19 pandemic; there is a major review of strategy due in 2022. The objectives have been kept, however, as they are a useful tool to develop and assess the impact of the organisation's work.

## **Objectives and activities – Review of progress (continued)**

### **Strategic objectives (continued)**

#### **Achievements in 2021 and Planned Activities for 2022**

##### **1. Leadership**

- Responsive leadership model which seeks to drive change, whilst empowering and encouraging engagement across the movement.

- Developing partnerships that enable, support and nurture leadership at all levels.
- Supporting a diverse leadership that represents all parts of the Liberal Jewish community.

**In 2021 we:**

- Developed policies and anti-bullying training for communities; opened up the community briefings to all community members and continued to offer a wide range of speakers within this weekly slot.
- Promoted inclusive leadership as an integral part of Biennial 2021, incorporating this topic into online sessions for all.
- Provided interim rabbinic cover for three communities and supported four communities with long term succession planning.
- Continued to support students in a rapidly changing Higher Education environment, through our student Chaplain and local communities.

**In 2022 we will:**

- Continue to develop our multi vocality programme through increased media representation and Biennial 2023 planning.
- Develop a programme of adult education which showcases a variety of leaders and leadership approaches.
- Deliver sessions at the Day of Celebration 2022 on visionary leadership and the planning for the future.

## **2. Education and Learning**

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

**In 2021 we:**

- Through a grant, supported one LJ community to develop an inclusive curriculum with associated resources for leaders within communities.

### **Objectives and activities – Review of progress (continued)**

#### ***Achievements in 2021 and Planned Activities for 2022*** (continued)

- Ran a highly successful Biennial at Home, attended by 1500 delegates who enjoyed 70 different sessions throughout the weekend.
- Implemented the first stage of a new portal for learning and engagement by planning and starting to collate data and connections.
- Ran a number of sessions through the Education Hub with topics including Forgotten Lives: Jewish Women Through the Ages and Finding the Liberal Jewish Voice: Expanding the Conversation on Israel.

**In 2022 we will:**

- Use the occasion of 120 years of Liberal Judaism as a chance to learn about the past whilst planning for the future.

- Expanding our online offering further via the Education Hub, creating new learning opportunities.
- Continue preparation work for the new website, gathering resources and a diverse range of media.
- Partner with Leo Baeck College to promote their on and offline education offerings.

### **3. Theology and Liturgy**

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

#### **In 2021 we:**

- Supported communities to develop online and hybrid services, offering training and support on a range of practical topics.
- Made more liturgy accessible online, increasing the range of Liberal Judaism resources and improving accessibility and usability.
- Continued to expand the range of rabbis offering classes and written material in internal and external media. via Ed Hib and one off sessions.
- Explore the development of content for new website, actively seeking resources from rabbis and communities.

### **Objectives and activities – Review of progress (continued)**

#### ***Achievements in 2021 and Planned Activities for 2022* (continued)**

##### **In 2022 we will:**

- Reprint Siddur Lev Chadash.
- Facilitate discussions with rabbis about the next steps in developing liturgy and liturgical resources for Liberal Judaism.
- Continue to promote the development of theology sessions and learning opportunities with Leo Baeck College.

### **4. Membership**

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

#### **In 2021 we:**

- Increased members' experience of communities beyond their own, as part of the wider Liberal Judaism family, promoting opportunities for communities to join up for events - including Shavuot and a Seder.
- Developed virtual pulpit swaps across communities.
- Promoted Liberal Judaism professional staff as a first point of contact for support with a range of issues, creating resources and offering support on a range of topics including governance, finance and human resources.

**In 2022 we will:**

- Develop a relationship with a new community, supporting them to join Liberal Judaism as a member in 2022.
- Grow Liberal Judaism's woodland burial offering, meeting changing needs.
- Employ a Membership Manager as a dedicated first point of contact and practical support between communities and Liberal Judaism.
- In consultation with members, develop the model of what LJ offers as membership organisation with member communities at our core.

**5. Community Care and Volunteering**

- To tackle changes within community demographics and volunteering, proactively and as a whole community.

**Objectives and activities – Review of progress** (continued)

***Achievements in 2021 and Planned Activities for 2022*** (continued)

- To inform and support the implementation of the practical, legal and moral obligations that Liberal Judaism communities are required to adhere to.

**In 2021 we:**

- Provided access to member communities to the best quality resources and organisations within the community, inviting communal organisations to train and brief our members at community briefings and other events.
- Developed relationships with partner organisations to ensure that Liberal Judaism members were included in planning and decision making about services.
- Worked to increase representation of a range of Jews within our structures and resources, working with the Black Jews and Jews of Colour group.
- Developed and shared safeguarding resources in line with best practice, online and in response to changing needs, offering training and support to member communities.

**In 2022 we will:**

- Continue to work on representation and implementation of recommendations from the Black Jews and Jews of Colour Group.
- Work on longer term planning to integrate events that celebrate inclusion, like Black History Month, into the calendar with associated events and resources.

- Plan a major project to offer resources to non-Jewish care homes to support Jewish residents to celebrate shabbat.

Continue to develop partnership working to ensure that the Liberal Jewish experience and voice is included in communal planning and delivery of services.

## **6. Communications**

- To set the agenda as a proactive, dynamic movement with a variety of voices supporting a vision of Liberal Judaism and its place in the world.
  - To communicate clearly and effectively on a local, national and international level.
- In 2021 we:**
- Continued to increase the wide range of voices we showcase to reflect the many voices of Liberal Judaism, using our rabbis and lay leaders across a wide range of topics and issues.

### **Objectives and activities – Review of progress (continued)**

#### ***Achievements in 2021 and Planned Activities for 2022*** (continued)

- Increased our exposure in non-Jewish media, including on BBC Radio 2. Became a well known and credible voice for progressive Judaism in a wider range of locations.
- Ensured that our communication with member communities, including the ebulletin, LJ Today and community briefings was timely, frequent, useful and engaging.
- Worked on crisis management structures for PR and communications within LJ, giving greater control.

**In 2022 we will:**

- Continue to build relationships with a range of media outlets to build our profile as a credible voice for progressive Judaism.
- Promote our social media work strategically and create opportunities for a wider reach.
- Start to print LJ Today again for communities who wish to have it and use this as a springboard for promoting Liberal Judaism's various communication streams.
- Proactively take and develop opportunities to promote Liberal Judaism and progressive Jewish ideas and practice - pursuing access and opportunity if our voice is not being heard.

## **7. Israel**

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

**In 2021 we:**

- Delivered an education hub series on Israel and ran other sessions throughout the year, including on Biennial..
- Worked with students to offer support and education relating to Israel issues on campus and beyond.
- Further developed our relationship with our Israel partners, including maintaining contact with the new Israeli ambassador.

**In 2022 we will:**

- Expand partnerships and opportunities with groups with a multitude of viewpoints.

**Objectives and activities – Review of progress (continued)**

***Achievements in 2021 and Planned Activities for 2022*** (continued)

- Begin developing a strategy for long term engagement and leadership development in Israel for young people aged 18+, against a backdrop of declining gap year programme numbers.
- Run a Liberal Judaism trip to Israel.
- Relaunch Israel tour for 16 year olds and re-engage younger years, building excitement for the programme through a relaunch of the B'Nei Mitzvah voucher scheme.

**8. Liberal Judaism as Political Judaism**

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

**In 2021 we:**

- Used community briefings to discuss and engage and support social action programmes on topics including refugees, food banks and child poverty, mental health and volunteering.
- Analysed how our members and the communities around them have been affected by Covid19, linking up with other charities and organisations to effect positive change.
- Continued to support community and national initiatives, for example Refugee Week and Mitzvah Day, to highlight and support change.
- Were a founder member of the Religious Alliance for Dignity in Dying and engaged with lobbying for change on this issue.

**In 2022 we will:**

- Work with Jewish and non-Jewish partner organisations on welcoming and supporting Ukrainian refugees.
- Grow interfaith work, especially with the Muslim and Sikh communities.

- Develop Chaplaincy in a range of settings where Jewish organisations have not been well represented.
- Move radical and inclusive progressive Judaism from a fringe to mainstream position within communal dialogue as a modern, accessible version of Judaism.

## **Financial review**

### ***General***

The Senior Management Team is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At the financial year end a surplus of £144,492 was recorded. This is compared to a surplus of £14,606 in 2020.

At the end of 2010, Liberal Judaism purchased an extension to Edgwarebury Cemetery, borrowing in excess of £190,000 from six constituent communities who participate in the burial scheme. The loans were for a minimum of 5 years and a maximum of 10 years, and by the end of the tenth year, December 2021, the loans had been repaid in full.

At the year-end reserves were £726,781 (2020 – £582,289) consisting of general unrestricted funds of £187,848 (2020 – £51,363), designated funds of £521,727 (2020 – £525,026) and restricted funds of £17,206 (2020 – £5,900).

### ***Income***

Total income was up by some £42,487 to £1,401,613 in 2021 (2020 – £1,359,126).

There were increases in several areas of our work in 2021, driven in part by a return to in-person working and the opening up of services and locations that were closed due to the Covid-19 pandemic in 2020. A good example of this can be seen in youth and kadimah income, which rose to £213,605 (2020 – £65,562) as there was a return to some in-person activities in 2021, including residential summer camps. This significantly increased both income and expenditure in this area of work. There was also an increase in Congregational Affiliation Fees (CAF) to £498,228 (2020 – £477,373) as communities who had a loan agreement in place with us due to loss of rental income in 2020 were able to pay this element of their 2020 CAF as their buildings opened up and income increased.

There was a small decrease in outreach and rabbinic services income of £6,160 from £170,275 in 2020 to £164,115 in 2021, due to fewer communities using ad-hoc rabbinic support. The decrease seen in income from other incoming resources and a corresponding decrease in staff costs in expenditure) is due to the removal from these accounts of income and expenditure for rabbinic salaries where LJ offers a payroll service to community members; as these costs relate to staff employed in other communities this data is no longer shown.

### ***Expenditure***

In 2021 total expenditure decreased by £87,399 from £1,344,520 in 2020 to £1,257,121 in 2021.

## **Financial review (continued)**

### ***Expenditure (continued)***

There were decreases in expenditure on cemetery running costs (£126,987 in 2021; £152,428 in 2020) and funeral costs (£75,314 in 2021; £152,428 in 2020) due to a decrease in the death rate in 2021, possibly linked to a higher rate than usual in 2020 due to the Covid-19 pandemic.

LJY-Netzer activities of £127,708 increased from £52,135 in 2020 due to a very welcome return to in person programming, especially the return of Kadimah and a UK residential camp for young people who would otherwise have attended Israel tour.

There were decreases in grant funding from £175,953 in 2020 to £160,099 in 2021, which varies annually due to the number of students enrolled at LBC; as the cohort was smaller, so was this cost. There was a decrease in staff costs of £63,491 from £601,564 in 2020 to £538,073 in 2021 as staff who left were not replaced in the year. In addition to this, the 2021 accounts state Liberal Judaism staff costs only; due to an oversight, 2020 and previous years also included the costs of staff where Liberal Judaism offered a payroll service to small communities. Staffing is held at a level required to deliver core programming, but this changed over the course of 2021 due to the impacts of Covid-19.

Support costs overall increased during the year from £255,596 in 2020 to £276,641 in 2021, due to an increase in costs relating to travel to communities and events due to the return of in-person working and attendance at a range of locations.

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

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

### ***Fundraising***

Liberal Judaism manages all fundraising internally. Fundraising is overseen by the Chief Executive Officer, Rabbi Charley Baginsky, with support from the Events Manager, Tom Rich; fundraising consultants were also used during the year to plan for a major fundraising event in 2022. The key elements of the fundraising strategy are a Patron's scheme for donors paying £2,500 per annum and above, a Friends scheme for donors giving less than £1,500 per annum, one off donations and grant funding from a range of sources. The cost of fundraising in 2021 was £11,103 (2020 – £7026) All donors are contacted through person to person fundraising, with contact limited to prevent intrusion and pressure. Fundraising communications are managed with regard to the General Data Protection Regulation.

### **Financial review** (continued)

#### ***Fundraising*** (continued)

No complaints about fundraising were received in 2021, although a robust complaints process is publicised. Liberal Judaism is registered with the Fundraising Regulator and complies with the regulator's code of practice.

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

The majority of fundraising in 2021 took place online, partly by encouraging people using our resources to donate and partly through our online events when we've developed our 'ask' and are making more effective appeals for support.

A major fundraising campaign is planned for 2022 to generate a fund comprised of one-off donations. It is anticipated that this will also enable us to develop relationships with a new group of regular donors.

We have received grants from a number of funders and continue to develop positive and mutually beneficial relationships to deliver a range of projects. This year we have completed the Lily's Legacy project with the support of the Heritage Lottery Fund and received support from the North London Trust for Progressive Judaism to support a range of projects, including bursary support for our summer events and technical support for Biennial. We have also received grants from Jewish Child's Day, the Jewish Youth Fund and UJIA to support the essential work of LJY-Netzer during an extremely difficult time, when new approaches have been needed; we are hugely grateful to all of our funding partners for their engagement with our work.

### **Structure, governance and management**

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

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

- Ruth Seager (Chair)
- Joel Beckman (resigned 6 July 2021)
- Janet Berkman
- Rabbi Rebecca Birk
- Graham Carpenter (resigned 26 January 2021)
- Rosalind Clayton
- Alex Kinchin-Smith (appointed 6 July 2021)
- Amanda McFeeters (resigned 6 July 2021)
- Leslie Moss (appointed 6 July 2021)
- Karen Newman

### **Financial review** (continued)

#### **Structure, governance and management** (continued)

- Omar Portillo (resigned 6 April 2021)
- Owen Power
- Paul Silver-Myer
- Hannah Stephenson
- Susanne Szal

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

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

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

There are no related organisations.

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

In addition to the generosity of our Patrons and donors, a number of specific grants were received from the NLPS Trust for Progressive Judaism, the UJIA, The Jewish Youth Fund and Netzer Olami. These grants totalled £109,688 in 2021.

### **Risk – significant events, risk and uncertainties**

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

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2500 per annum. A new Friends scheme for donors making a contribution of less than £2500 per annum was launched in late 2017 and has increased income from smaller regular donations. The move to online events and communication, away from a model of an annual event to thank donors, may result in lower engagement with Liberal Judaism and lower levels of donor funding; this is mitigated by ongoing work to develop relationships by the CEO.

### **Risk – significant events, risk and uncertainties (continued)**

2. **Collection of Congregational Fees** – in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Where difficulties arise a support package is offered, including development support and the reduction of fees as a loan repayable over an agreed time period.
3. **Grants** – Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.
4. **Sale of Services** – a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). This target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service. In 2021 Liberal Judaism also invested in search engine optimisation work to increase our reach to non-affiliated Jewish families who might be looking for funeral services; this fulfils both an outreach purpose and assists with sales.

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

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

## Report of the trustees 31 December 2021

- Reserves – a reserves policy was developed in 2017 that aims to set aside £20,000 per annum. This was achieved in 2021.
- Stock – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events which anticipated or forecast for 2022.

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

The trustees consider that reserves at a level equivalent to between three and six months' expenditure will ensure that in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which

**Risk – significant events, risk and uncertainties** (continued)

additional funds may be raised. The reserve target is £250, 000, which is based on operational outputs, partnership arrangements and HR commitments. This amount will be reviewed in 2022 against the risk assessment process that is in place and will take into account ongoing income risks related to the impacts of the Covid-19 pandemic.

**Statement of trustees' responsibilities**

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

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

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

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

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

**Auditor**

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

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

Trustee 

Date 19/07/22

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

### Opinion

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- ◆ give a true and fair view of the state of the charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- ◆ have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- ◆ have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

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

### Conclusions relating to going concern

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

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

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

**Other information**

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

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- ◆ the information given in the trustees' report, which is also the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- ◆ the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

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

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

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

**Trustees' responsibilities**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair

view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

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

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

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

- ◆ the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- ◆ we obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant frameworks which are directly relevant to specific assertions in the financial statements are those that relate to the reporting framework (Statement of Recommended Practice Accounting and Reporting by Charities preparing this accounts in accordance with the Financial reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and the Companies Act 2006), those that relate to data protection (General Data Protection Regulation); and
- ◆ We have reviewed correspondence between the Charitable Company and its principal regulators regarding laws and regulations.

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

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

- ◆ making enquiries of management as to their knowledge of actual, suspected and alleged fraud; and
- ◆ considering the internal controls in place to mitigate risks of fraud and non-compliance

with laws and regulations.

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

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

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

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

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

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

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

### **Use of this report**

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters that we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's and the company's trustees as a body, for our audit work, or the opinions we have formed.

Independent auditor's report 31 December 2021

A handwritten signature in black ink, appearing to read 'E Finch', written in a cursive style.

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

8/9/22

**Statement of financial activities** (including and income and expenditure account) Year to 31 December 2021

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>						
Donations and legacies	1	70,208	—	10,699	80,907	51,879
Charitable activities	2,15	1,194,291	—	109,688	1,303,979	1,278,331
Investments	3	9	—	—	9	44
Other activities	4	16,718	—	—	16,718	28,872
<b>Total income</b>		<b>1,281,226</b>	<b>—</b>	<b>120,387</b>	<b>1,401,613</b>	1,359,126
<b>Expenditure on:</b>						
Raising funds	5	11,103	—	—	11,103	7,026
Charitable activities	6,15	1,136,937	—	109,081	1,246,018	1,337,494
<b>Total expenditure</b>		<b>1,148,040</b>	<b>—</b>	<b>109,081</b>	<b>1,257,121</b>	1,344,520
<b>Net income before transfers</b>		<b>133,186</b>	<b>—</b>	<b>11,306</b>	<b>144,492</b>	14,606
Gross transfers between funds		3,299	(3,299)	—	—	—
<b>Net movement in funds</b>		<b>136,485</b>	<b>(3,299)</b>	<b>11,306</b>	<b>144,492</b>	14,606
Fund balances at 1 January 2021		51,363	525,026	5,900	582,289	567,683
<b>Fund balances at 31 December 2021</b>		<b>187,848</b>	<b>521,727</b>	<b>17,206</b>	<b>726,781</b>	582,289

All income and expenditure derive from continuing activities.

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

**Statement of financial activities** (including and income and expenditure account) Year to 31 December 2020

	Notes	Unrestricted general funds £	Unrestricted designated funds £	Restricted funds £	Total 2020 £
<b>Income and endowments from:</b>					
Donations and legacies	1	51,879	—	—	51,879
Charitable activities	2,15	1,204,824	—	73,507	1,278,331
Investments	3	44	—	—	44
Other activities	4	28,872	—	—	28,872
<b>Total income</b>		<b>1,285,619</b>	<b>—</b>	<b>73,507</b>	<b>1,359,126</b>
<b>Expenditure on:</b>					
Raising funds	5	7,026	—	—	7,026
Charitable activities	6,15	1,266,487	—	71,007	1,337,494
<b>Total expenditure</b>		<b>1,273,513</b>	<b>—</b>	<b>71,007</b>	<b>1,344,520</b>
<b>Net income (expenditure) before transfers</b>		<b>12,106</b>	<b>—</b>	<b>2,500</b>	<b>14,606</b>
Gross transfers between funds		(1,700)	1,700	—	—
<b>Net movement in funds</b>		<b>10,406</b>	<b>1,700</b>	<b>2,500</b>	<b>14,606</b>
Fund balances at 1 January 2020		40,957	523,326	3,400	567,683
<b>Fund balances at 31 December 2020</b>		<b>51,363</b>	<b>525,026</b>	<b>5,900</b>	<b>582,289</b>

All income and expenditure derive from continuing activities.

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

**Balance sheet** 31 December 2021

	Notes	2021 £'000	2021 £'000	2020 £'000	2020 £'000
<b>Fixed assets</b>					
Tangible assets	11		<b>581,023</b>		594,487
<b>Current assets</b>					
Stocks	12	<b>14,660</b>		17,634	
Debtors	13	<b>69,760</b>		51,105	
Cash at bank and in hand		<b>164,211</b>		104,338	
		<b>248,631</b>		173,077	
<b>Creditors:</b> amounts falling due within one year	14	<b>(102,873)</b>		(185,275)	
<b>Net current liabilities</b>			<b>145,758</b>		(12,198)
<b>Total net assets less current liabilities</b>			<b>726,781</b>		<b>582,289</b>
<b>Income funds</b>					
Restricted funds	15		<b>17,206</b>		5,900
<i>Unrestricted funds</i>					
Designated funds	16	<b>521,727</b>		525,026	
General funds		<b>187,848</b>		51,363	
			<b>709,575</b>		576,389
			<b>726,781</b>		<b>582,289</b>

Approved by the trustees and signed on their behalf by:

Trustee 

Approved on: 19/7/22

Company Registration Number: 08281223 (England and Wales)

## Statement of cash flows Year to 31 December 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	A	<u>62,364</u>	<u>(4,192)</u>
<b>Cash flows from investing activities:</b>			
Investment income received		<u>9</u>	<u>44</u>
<b>Net cash provided by investing activities</b>		<u>9</u>	<u>44</u>
<b>Financing activities</b>			
Repayment of borrowings		<u>(2,500)</u>	<u>(7,500)</u>
<b>Net cash used in financing activities</b>		<u>(2,500)</u>	<u>(7,500)</u>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>59,873</b>	<b>(11,648)</b>
<b>Cash and cash equivalents at 1 January 2021</b>	B	<b>104,338</b>	115,986
<b>Cash and cash equivalents at 31 December 2021</b>	B	<u><b>164,211</b></u>	<u>104,338</u>

### Notes to the statement of cash flows for the year to 31 December 2021.

#### A Cash flows from operating activities

	2021 £	2020 £
Net income as per the Statement of Financial Activities	<b>144,492</b>	14,606
<b>Adjustments for:</b>		
Investment income receivable	<b>(9)</b>	(44)
Depreciation and impairment of tangible fixed assets	<b>14,444</b>	14,165
Purchase of tangible fixed assets	<b>(1,225)</b>	—
Loss of disposal of tangible fixed assets	<b>245</b>	—
Decrease in stocks	<b>2,974</b>	5,654
(Increase) decrease in debtors	<b>(18,655)</b>	152,421
Decrease in creditors	<b>(79,902)</b>	(190,994)
<b>Cash provided by (used in) operating activities</b>	<u><b>62,364</b></u>	<u>(4,192)</u>

#### B Analysis of changes in net debt

	At 1 January 2021 £'000	Cash flows £'000	At 31 December 2021 £'000
Cash at bank and in hand	104,338	59,873	<b>164,211</b>
Bank loans falling due within one year	<u>(2,500)</u>	<u>2,500</u>	<u>—</u>
	<u>101,838</u>	<u>62,373</u>	<u><b>164,211</b></u>

### **Company information**

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

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

### **Accounting Convention**

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

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

The financial statements have been prepared under the historical cost convention.

### **Going concern**

In response to the coronavirus pandemic, Liberal Judaism moved all of its events, services and festival celebrations online and has also continued to provide education, religious and community services to its constituents and to wider Anglo Jewry. Although there was some loss of income, expenditure was also reduced, allowing a small surplus to be made in the year to 31 December 2020. Based on post-year end analysis, income has been maintained, and the changing work patterns have not drastically changed the profile of the expenditure.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

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

### **Charitable funds (continued)**

Restricted funds are funds that can only be used for particular restricted purposes within the objectives of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

### **Income**

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

Congregational subscriptions relate to monies receivable from member synagogues. Ground fees relate to monies receivable for membership to the burial scheme. Donations are received by gift aid and covenants. Such income is included in income on a receivable basis.

Funeral income relates to monies receivable from the charity's performance of funeral services and burials.

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

Income from grants is included in incoming resources when these are receivable.

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### **Expenditure**

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

Costs of raising funds consist of council of patrons expenditure.

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

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

#### **Expenditure (continued)**

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

#### **Tangible fixed assets**

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

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

◆ Freehold land	Not depreciated; this includes cemetery land
◆ Leasehold	Period of lease
◆ Computer equipment	20% on a reducing balance
◆ Fixtures, fittings & equipment	10% on a reducing balance

- ◆ Scrolls Not depreciated as high residual value

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

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

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

#### **Stocks**

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

#### **Cash and cash equivalents**

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

#### **Government grants**

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

#### **Financial instruments**

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

**Employee benefits**

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

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

**Pensions**

The charity contributes towards employees' personal pension schemes.

**Critical accounting estimates and judgements**

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

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

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

Notes to the financial statements Year to 31 December 2021

**1 Donations and legacies**

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Donations and gifts	<b>80,907</b>	51,879
<b>Donations and gifts</b>		
Donations – general	—	5,194
Council of Patrons	<b>57,380</b>	46,685
Friends	<b>5802</b>	—
Other	<b>17,725</b>	—
	<b>80,907</b>	51,879

**2 Charitable activities**

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	<b>Total 2021 £</b>
Income derived from charitable activities	379,301	213,605	498,228	164,115	48,730	<b>1,303,979</b>
Analysis by fund:						
Unrestricted funds – general	379,301	152,941	498,228	147,050	16,770	<b>1,194,291</b>
Restricted funds	—	60,664	—	17,064	31,960	<b>109,688</b>
	379,301	213,605	498,228	164,115	48,730	<b>1,303,979</b>

	Cemetery scheme income £	Youth and Kadimah income £	Congregational subscriptions £	Outreach and Rabbinic services £	Other incoming resources £	<b>Total 2020 £</b>
Income derived from charitable activities	476,175	65,652	477,373	170,275	88,856	<b>1,278,331</b>
Analysis by fund:						
Unrestricted funds – general	476,175	6,595	477,373	155,825	88,856	1,204,823
Restricted funds	—	59,057	—	14,450	—	73,507
	476,175	65,652	477,373	170,275	88,856	<b>1,278,331</b>

Notes to the financial statements Year to 31 December 2021

**3 Investments**

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Interest receivable	<b>9</b>	44

**4 Other activities**

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Coronavirus Job Retention Scheme income	<b>16,718</b>	28,872

**5 Raising funds**

	<b>Unrestricted funds general 2021 £</b>	Unrestricted funds general 2020 £
Other fundraising costs	<b>11,103</b>	7,026
	<b>11,103</b>	7,026

**6 Charitable activities**

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	<b>Total 2021 £</b>
Staff costs	129,137	172,183	86,092	43,046	<b>430,458</b>
Depreciation and impairment	4,333	5,777	2,889	1,444	<b>14,444</b>
Local projects	—	(806)	—	—	<b>(806)</b>
Youth expenditure	127,708	—	—	—	<b>127,708</b>
Funeral costs	—	—	75,314	—	<b>75,314</b>
Cemetery running costs	—	—	126,987	—	<b>126,987</b>
Other costs	—	18,577	10,230	3,093	<b>31,901</b>
	<b>261,174</b>	<b>195,732</b>	<b>301,511</b>	<b>47,583</b>	<b>806,005</b>
Grant funding of activities (see note 7)	—	3,272	—	168,099	<b>163,371</b>
Share of support costs (see note 8)	72,366	96,512	55,302	23,177	<b>247,358</b>
Share of governance costs (see note 8)	8,786	11,713	5,857	2,928	<b>29,284</b>
	<b>342,330</b>	<b>307,229</b>	<b>362,672</b>	<b>233,787</b>	<b>1,246,018</b>
<b>Analysis by fund</b>					
Unrestricted funds – general	282,273	270,705	362,272	221,287	<b>1,136,937</b>
Restricted funds	60,057	36,524	—	12,500	<b>109,081</b>
	<b>342,330</b>	<b>307,229</b>	<b>362,672</b>	<b>233,787</b>	<b>1,246,018</b>

Notes to the financial statements Year to 31 December 2021

**6 Charitable activities (continued)**

	Youth activities £	Outreach and community work £	Lifecycle and cemetery services £	Rabbinic development £	Total 2020 £
Staff costs	139,066	194,083	99,640	49,820	482,609
Depreciation and impairment	4,250	5,666	2,833	1,416	14,165
Children's Aid	10,627	(274)	116	58	10,527
Local projects	—	14,303	—	—	14,303
Youth expenditure	52,135	—	—	—	52,135
Funeral costs	—	—	137,127	—	137,127
Cemetery running costs	—	—	152,428	—	152,428
Other costs	—	20,713	—	13,808	34,521
	<b>206,078</b>	<b>234,491</b>	<b>392,144</b>	<b>65,102</b>	<b>897,815</b>
Grant funding of activities (see note 7)	—	8,130	—	175,953	184,083
Share of support costs (see note 8)	69,954	93,274	46,637	23,319	233,184
Share of governance costs (see note 8)	6,724	8,965	4,482	2,241	22,412
	<b>282,756</b>	<b>344,860</b>	<b>443,263</b>	<b>266,615</b>	<b>1,337,494</b>
<b>Analysis by fund</b>					
Unrestricted funds – general	224,849	344,860	443,263	253,515	1,266,487
Restricted funds	57,907	—	—	13,100	71,007
	<b>282,756</b>	<b>344,860</b>	<b>443,263</b>	<b>266,615</b>	<b>1,337,494</b>

**7 Grants payable**

	Outreach and community work £	Rabbinic development £	Total 2021 £	Outreach and community work £	Rabbinic development £	Total 2020 £
Grants to institutions:						
Leo Baeck College	—	115,333	115,333	—	116,500	116,500
Other	272	—	272	930	620	1,550
European Union of Progressive Jews	3000	—	3000	7,200	4,800	12,000
	<b>3,272</b>	<b>115,333</b>	<b>118,605</b>	<b>8,130</b>	<b>121,920</b>	<b>130,050</b>
Grants to individuals	—	44,766	44,766	—	54,033	54,033
	<b>3,272</b>	<b>160,099</b>	<b>163,371</b>	<b>8,130</b>	<b>175,953</b>	<b>184,083</b>

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

**8 Support costs**

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	107,615	—	107,615	118,955	—	118,955
Office and general costs	81,232	—	81,232	73,052	—	73,052
Travel and subsistence	897	—	897	2,472	—	2,472

## Notes to the financial statements Year to 31 December 2021

Other costs	<b>40,645</b>	—	<b>40,645</b>	38,705	—	38,705
Audit fees		<b>16,500</b>	<b>16,500</b>	—	19,320	19,320
Legal and professional	<b>16,968</b>	<b>12,784</b>	<b>29,752</b>	—	3,092	3,092
	<b>247,357</b>	<b>29,284</b>	<b>276,642</b>	233,184	22,412	255,596
Analysis between Charitable activities	<b>247,357</b>	<b>29,284</b>	<b>276,641</b>	233,184	22,412	255,596

### 9 Trustees

During the year, one trustee incurred reimbursed expenses for travel, accumulating to £9 (2020 – one trustee was reimbursed £49 for travel costs).

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Managerial	4	4
Professional	3	4
Support	4	4
Youth	3	3
	<b>14</b>	<b>15</b>

#### Employment costs

	2021 £	2020 £
Wages and salaries	<b>456,209</b>	502,386
Social security costs	<b>42,245</b>	49,417
Pension costs	<b>39,619</b>	33,789
Ex-gratia payment	—	15,972
	<b>538,073</b>	<b>601,564</b>

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

	2021 Number	2020 Number
£60,000 – £70,000	<b>1</b>	—

Key management personnel consists of the Chief Executive and Chief Operating Officer. Their total remuneration was £149,251 (2020 – £156,013). This figure includes accrued sabbatical, holiday and pension entitlement.

The ex-gratia payment made during 2020 was due to a former chief executive.

### 10 Employees

During the year £16,718 was claimed in respect of the Coronavirus Job Retention Scheme. This is showing under the heading Other Activities (see note 4).

### 11 Tangible fixed assets

	Freehold land £	Leasehold land £	Computer equipment £	Fixtures, fittings & equipment £	Scrolls £	Total £
Cost						

Cost

## Notes to the financial statements Year to 31 December 2021

At 1 January 2021	513,270	232,000	7,530	155,657	1,014	909,471
Additions	—	—	549	676	—	1,225
Disposals	—	—	(1,158)	—	—	(1,158)
At 31 December 2021	<u>513,270</u>	<u>232,000</u>	<u>6921</u>	<u>156,333</u>	<u>1,014</u>	<u>909,538</u>
<b>Depreciation</b>						
At 1 January 2021	95,944	121,800	6,151	91,089	—	314,984
Charge for the year	—	5,800	1,312	7,332	—	14,444
Disposals	—	—	(913)	—	—	(913)
At 31 December 2021	<u>95,944</u>	<u>127,600</u>	<u>6550</u>	<u>98,421</u>	<u>—</u>	<u>328,515</u>
<b>Carrying amount</b>						
At 31 December 2021	<u>417,326</u>	<u>104,400</u>	<u>371</u>	<u>57,912</u>	<u>1,014</u>	<u>581,023</u>
At 31 December 2020	<u>417,326</u>	<u>110,200</u>	<u>1,379</u>	<u>64,568</u>	<u>1,014</u>	<u>594,487</u>

### 12 Stocks

	2021 £	2020 £
Finished goods and goods for resale	<u>14,660</u>	<u>17,634</u>

### 13 Debtors

Amounts falling due within one year:

	2021 £	2020 £
Trade debtors	35,265	24,082
Other debtors	—	1
Prepayments and accrued income	<u>34,495</u>	<u>27,022</u>
	<u>69,760</u>	<u>51,105</u>

### 14 Creditors: amounts falling due within one year

	2021 £	2020 £
Borrowings	—	2,500
Other taxation and social security	30,188	30,529
Trade creditors	39,981	89,809
Other creditors	(1,467)	26,130
Accruals and deferred income	<u>34,171</u>	<u>36,307</u>
	<u>102,873</u>	<u>185,275</u>

Deferred income of £2096 relates to payments for youth activities of in 2020 that were cancelled and held forward for future years and a payment for a CoLRaC event that was cancelled in 2020 and applied to costs in future years; the remainder was for a receipt that was subsequently passed to the LJS.

## Notes to the financial statements Year to 31 December 2021

Deferred income brought forward from 2020 was £24,282, all of which was released during 2021.

Borrowings at 31 December 2020 related to loans for the purchase of land at Edgwarebury Cemetery.

### 15 Restricted funds

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

	Balance at 1 January 2020 £	Transfers £	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Heritage Lottery Fund	—	—	—	31,960	31,960	—
Church urban fund	3,400	—	3,400	—	—	3,400
UJIA	—	—	—	41,380	41,380	—
Childrens Aid Committee	—	—	—	3,000	3,000	—
NLPS Trust	—	—	—	25,241	25,241	—
Jewish Child's Day	—	—	2,500	—	2,500	—
Jewish Youth Fund	—	—	—	—	5,000	—
Rosita Rosenberg Legacy Fund	—	—	—	3,107	—	3,107
	<u>3,400</u>	<u>—</u>	<u>5,900</u>	<u>109,688</u>	<u>109,081</u>	<u>6,507</u>

**The Heritage Lottery Fund** grant funding was awarded for the delivery of the Lily's Legacy project, an exploration of the history of Liberal Judaism.

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

The **North London Trust for Progressive Judaism** provided grants to support our online Biennial in 2021; support the training of a student rabbis; send student packs all over the UK and assist LJO-Netzer with their online programming for Pesach and Hannukah.

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

LJO-Netzer also received grants from the **Children's Aid Committee**, to support the costs of leadership development programming, the **Jewish Youth Fund**, to support leadership development and preparation for summer events and from **Jewish Child's Day** to support the provision of bursaries. This last grant was held over from 2020, when there were no in-person events, and used in 2021.

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

### 16 Designated funds

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

	Balance at 1 January 2020 £	Transfers £	Balance at 1 January 2021 £	Transfers £	Balance at 31 December 2021 £
Cemetery land	523,326	1,700	525,026	(3,299)	521,727

**Notes to the financial statements** Year to 31 December 2021

	523,326	1,700	525,026	(3,299)	521,727
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Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries. The fund balance at the year end represents the net book value of the cemetery land less the balance outstanding on the loan for the purchase of the land at Edgwarebury.

**17 Analysis of net assets between funds**

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

	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2020 £
<i>Fund balances at 31 December 2020 are represented by:</i>				
Tangible assets	66,961	527,526	—	594,487
Current assets (liabilities)	(15,598)	(2,500)	5,900	(12,198)
	<b>51,363</b>	<b>525,026</b>	<b>5,900</b>	<b>582,289</b>

**18 Operating lease commitments**

	2021 £	2020 £
Within one year	<b>1,834</b>	2,208
Between two and five years	<b>6,000</b>	6,000
In over five years	<b>456,000</b>	457,500
	<b>463,834</b>	465,708

**19 Related party transactions**

During 2001, payments to the value of £1,000 were made to TigerPink for designing materials for the Lily's Legacy project. Tigerpink is owned by Richard Bloom, partner of Rabbi Charley Baginsky.

One employee during 2021, Ben Combe, was the son of a serving member of the Board of National Officers, Suzanne Szal. This employee was recruited using a fair and open recruitment process and employed on standard Liberal Judaism terms and conditions.