

# **Liberal Judaism (ULPS)**

## **Annual Report and Financial Statements**

31 December 2022

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

Charity Registration Number  
1151090

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<b>Trustees</b>	Ruth Seager (Chair) Janet Berkman (resigned 19 July 2022) Rabbi Rebecca Birk Alexandra Boyd (appointed 19 July 2022) Rosalind Clayton Alex Kinchin-Smith Leslie Moss (appointed Treasurer 19 July 2022) Karen Newman Owen Power Paul Silver-Myer (resigned 19 July 2022) Hannah Stephenson (re-appointed 19 July 2022) Susanne Szal
<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 W1U 6AT United Kingdom

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

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

### **Objectives and activities – Review of progress 2022**

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

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

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

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

### **Overview of achievements and performance in 2022**

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

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

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

### **Day of Celebration**

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

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

**Day of Celebration** (continued)

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

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

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

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

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

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

**Record amount raised**

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

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

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

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

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

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

**Record amount raised** (continued)

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

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

**Open House Shabbat**

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

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

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

**Support for Ukraine**

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

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

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

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

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

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

**A new President**

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

**A new President** (continued)

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

**Pride Celebration**

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

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

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

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

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

**High Holy Days ticket scheme**

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

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

**Visit from the World Union**

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

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

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

### **Visit from the World Union** (continued)

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

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

### **Social action on Mitzvah Day**

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

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

### **Press and social media**

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

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

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

### **Strategic objectives**

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

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

These objectives break down into eight overall headings:

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

**Strategic objectives** (continued)

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

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

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

**Achievements in 2022**

**1. Leadership**

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

In 2022 we:

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

**Achievements in 2022** (continued)

**2. Education and Learning**

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

In 2022 we:

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

**3. Theology and Liturgy**

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

In 2022 we:

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

**4. Membership**

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

**Achievements in 2022** (continued)

**4. Membership** (continued)

In 2022 we:

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

**5. Community Care and Volunteering**

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

In 2022 we:

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

**6. Communications**

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

**Achievements in 2022** (continued)

**6. Communications** (continued)

In 2022 we:

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

**7. Israel**

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

In 2022 we:

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

**8. Liberal Judaism as Political Judaism**

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

In 2022 we:

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

### **Targets for 2023**

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

2023 offers us the opportunity to do three things:

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

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

### **1. We are 'Rooted and Responsive'**

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

In 2023 we will do this by:

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

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

**Targets for 2023** (continued)

**2. We are 'Inclusive and Diverse'**

*Aim: To raise up the multiplicity of Liberal Jewish voices*

In 2023 we will do this by:

Being a leading player in social justice:

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

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

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

**3. We are 'Collaborative and Effective'**

*Aim: To nurture and create collaborative communities*

In 2023 we will do this by:

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

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

**Targets for 2023** (continued)

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

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

Developing and growing the Honeycomb Project

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

**4. We are 'Proud and Joyful'**

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

In 2023 we will do this by:

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

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

**5. We are 'Meaningful and Accessible'**

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

In 2023 we will do this by:

Be the leading access point for Progressive Jewish education:

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

**Targets for 2023** (continued)

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

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

Continuing to develop a robust funding portfolio:

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

**Financial review**

***General***

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

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

***Income***

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

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

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

## **Financial review** (continued)

### ***Income*** (continued)

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

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

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

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

### ***Expenditure***

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

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

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

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

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

**Financial review** (continued)

***Expenditure*** (continued)

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

***Fundraising***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £,2500 per annum. A new Friends scheme for donors making a contribution of less than £2,500 per annum was launched in late 2017 and has increased income from smaller regular donations. There is a risk that the relationship between donors and the organisation may become stale or that a lack of connection may lead to a loss of donors; the Chief Executive Officer works with the team on stewardship to ensure that donors receive regular communications and opportunities to engage with the work of the organisation.

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

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

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

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

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

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

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

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

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

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

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

**Statement of trustees' responsibilities**

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

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

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

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

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

**Report of the trustees** 31 December 2022

**Auditor**

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

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

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

A handwritten signature in black ink that reads "Ruth Seager". The signature is written in a cursive, flowing style.

Trustee

Date: 29/08/2023

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

### **Opinion**

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

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

### **Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

### **Trustees' responsibilities**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](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.



20 September 2023

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

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

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

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

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

All income and expenditure derive from continuing activities.

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

**Balance sheet** 31 December 2022

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

Approved by the trustees and signed on their behalf by:



Trustee

Approved on: 29/08/2023

Company Registration Number: 08281223 (England and Wales)

## Statement of cash flows Year to 31 December 2022

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

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

#### A Cash flows from operating activities

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

#### B Analysis of changes in net debt

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

### **Company information**

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

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

### **Accounting Convention**

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

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

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

### **Going concern**

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

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

### **Charitable funds**

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

**Charitable funds** (continued)

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

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

**Income**

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

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

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

Congregational subscriptions relate to monies receivable from member synagogues.

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

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

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

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

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

**Expenditure**

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

**Expenditure** (continued)

Costs of raising funds consist of Council of Patrons expenditure.

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

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

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

**Tangible fixed assets**

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

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

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

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

**Impairment of fixed assets**

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

**Stocks**

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

### **Cash and cash equivalents**

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

### **Government grants**

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

### **Financial instruments**

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

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

### **Employee benefits**

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

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

### **Pensions**

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

### **Leases**

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

### **Critical accounting estimates and judgements**

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

**Critical accounting estimates and judgements** (continued)

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

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

## 1 Donations and legacies

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

## 2 Charitable activities

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

## 3 Investments

	<b>Unrestricted funds 2022 £</b>	Unrestricted funds 2021 £
Interest receivable	<b>635</b>	9

#### 4 Other activities

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

#### 5 Raising funds

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Other fundraising costs	<b>32,159</b>	11,103

#### 6 Charitable activities

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

## 6 Charitable activities (continued)

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

## 7 Grants payable

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

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

## 8 Support costs

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

## 9. Trustees

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

## 10 Employees

### *Number of employees*

The average monthly number of employees during the year was:

	<b>2022</b>	2021
	<b>Number</b>	Number
Managerial	4	4
Professional	3	3
Support	4	4
Youth	3	3
	<b>14</b>	<b>14</b>

### *Employment costs*

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

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

	<b>2022</b>	2021
	<b>Number</b>	Number
£70,000 - £80,000	1	-
£60,000 - £70,000	-	1

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

## 11 Tangible fixed assets

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

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

## 12 Stocks

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

## 13 Debtors

Amounts falling due within one year:

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

## 14 Creditors: amounts falling due within one year

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

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

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

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

**15 Restricted funds**

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

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

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

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

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

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

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

## 15 Restricted funds (continued)

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

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

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

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

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

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

## 16 Designated funds

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

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

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

## 17 Analysis of net assets between funds

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

**17 Analysis of net assets between funds** (continued)

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

**18 Operating lease commitments**

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

**19 Related party transactions**

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

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

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

**20 Post balance sheet events**

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