



**Liberal Judaism (ULPS)**

**Annual Report and Financial Statements**

31 December 2023

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

Charity Registration Number  
1151090

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<b>Trustees</b>	Ruth Seager (Chair, Resigned September 2023) Karen Newman (Deputy Chair to September 2023, Acting Chair from October 2023) Rabbi Rebecca Birk Alexandra Boyd Rosalind Clayton (Resigned July 2023) Alex Kinchin-Smith Leslie Moss (Treasurer) Owen Power Hannah Stephenson Susanne Szal (Resigned July 2023) Penny Beral (Co-opted November 2023) Sue Head (Co-opted November 2023) Tommer Spence (Co-opted November 2023)
<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 2023.

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

### **Objectives and activities – Review of progress 2023**

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

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

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

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

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

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

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

You can read more below...

### **Celebrating 120 years of Liberal Judaism**

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

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

**Celebrating 120 years of Liberal Judaism** (continued)

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

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

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

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

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

**Progressive Judaism – to be united at last!**

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

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

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

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

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

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

### **Biennial Weekend 2024**

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

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

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

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

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

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

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

### **Emerging Leaders programme**

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

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

### **LJS members' barmitzvah at WUPJ Connections**

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

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

**LJS members' barmitzvah at WUPJ Connections** (continued)

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

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

**Latest Ba'alei Tefillah class graduates**

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

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

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

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

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

**York's first rabbi in 800 years**

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

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

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

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

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

### **York's first rabbi in 800 years** (continued)

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

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

### **Israel – responding to the moment**

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

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

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

### **Opening a new woodland cemetery**

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

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

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

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

### **Historic lightings show Progressive growth**

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

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

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

**Historic lightings show Progressive growth** (continued)

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

**Social action on Mitzvah Day**

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

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

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

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

**Media and social media**

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

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

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

**Strategic objectives**

***Targets for 2023***

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

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

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

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

In 2023 we did this by:

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

In 2024 we will:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

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

**Being a leading player in social justice:**

In 2023 we did this by:

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

In 2024 we will:

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

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

In 2023 we did this by:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

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

In 2024 we will:

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

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

*Aim: To nurture and create collaborative communities*

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

In 2023 we did this by:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

In 2024 we will:

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

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

In 2023 we did this by:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

In 2024 we will:

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

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

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

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

In 2023 we did this by:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

In 2024 we will:

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

**5. We are Meaningful and Accessible**

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

**Be the leading access point for Progressive Jewish education**

In 2023 we did this by:

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

**Strategic objectives** (continued)

**Targets for 2023** (continued)

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

In 2024 we will:

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

**Continuing to develop a robust funding portfolio**

In 2023 we did this by:

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

In 2024 we will do this by:

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

**Financial review**

**General**

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

## **Financial review** (continued)

### **General** (continued)

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

### **Income**

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

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

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

### **Expenditure**

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

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

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

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

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

## **Financial review** (continued)

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

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

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

### ***Pay Policy***

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

### ***Fundraising***

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

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

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

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

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

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

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

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

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

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

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

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

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

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

There are no related organisations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Statement of trustees' responsibilities**

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

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

**Statement of trustees' responsibilities** (continued)

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

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

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

**Auditor**

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

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

The trustees' report was approved by the Board of Trustees

*Karen Newman*

Chair  
Karen Newman

Date: 9 July 2024

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

### **Opinion**

We have audited the financial statements of Liberal Judaism (YLPS) (the 'charity') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

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

### **Basis for opinion**

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

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

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

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

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

### **Other information**

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

### **Trustees' responsibilities**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



9 July 2024

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

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

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

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

**Balance sheet** 31 December 2023

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

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

Approved by the trustees and signed on their behalf by:

*Karen Newman*

*Leslie Moss*

Chair  
Karen Newman  
9 July 2024

Treasurer  
Leslie Moss  
9 July 2024

Registered company number: 08281223

## Statement of cash flows Year to 31 December 2023

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

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

#### A Cash flows from operating activities

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

#### B Analysis of changes in net debt

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

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

### **Charitable funds**

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

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

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

### **Income**

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

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

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

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

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

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

Congregational subscriptions relate to monies receivable from member synagogues.

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

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

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

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

### Expenditure

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

Costs of raising funds consist of Council of Patrons expenditure.

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

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

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

### Tangible fixed assets

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

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

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

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

### Impairment of fixed assets

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

### **Stocks**

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

### **Cash and cash equivalents**

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

### **Financial instruments**

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

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

### **Employee benefits**

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

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

### **Pensions**

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

### **Leases**

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

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

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

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

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

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

## 1 Donations and legacies

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

## 2 Charitable activities

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

## 3 Investments

	<b>Unrestricted funds 2023 £</b>	Unrestricted funds 2022 £
Interest receivable	<b>2,959</b>	635

#### 4 Raising funds

	<b>Unrestricted funds 2023 £</b>	Unrestricted funds 2022 £
Other fundraising costs	<b>28,970</b>	32,159

#### 5 Charitable activities

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

**5 Charitable activities (continued)**

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

**6 Grants payable**

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

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

## 7 Support costs

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

## 8 Net (expenditure) / income for the year

This is stated after charging:

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

## 9 Trustees

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

## 10 Employees

### Number of employees

The average monthly headcount during the year was:

	2023	2022
	Number	Number
Managerial	4	4
Professional	3	3
Support	5	4
Youth	3	3
	<b>15</b>	<b>14</b>

### Employment costs

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

**Employees** (continued)

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

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

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

**11 Tangible fixed assets**

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

**12 Stocks**

	2023 £	2022 £
Finished goods and goods for resale	<b>20,605</b>	25,376

**13 Debtors**

Amounts falling due within one year:

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

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

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

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

**15 Creditors: amounts falling due after more than one year**

	2023 £	2022 £
Borrowings	69,487	—
	<b>69,487</b>	<b>—</b>

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

**16 Restricted funds**

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

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

**Restricted funds** (continued)

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

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

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

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

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

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

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

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

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

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

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

## 17 Designated funds

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

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

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

## 18 Analysis of net assets between funds

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

	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>

## 19 Operating lease commitments

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

## 20 Related party transactions

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

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

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

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

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