Charity Registration No. 1151090

Company Registration No. 08281223 (England and Wales)

LIBERAL JUDAISM (ULPS)

(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lucian Hudson David Pelham Simon Benscher Jackie Richards Ruth Seager Amelia Viney Ed Herman Dr Howard Cohen Tamara Schmidt Gillian Merron Rosie Ward David Hockman Rabbi Aaron Goldstein Rabbi Shulamit Ambalu
Secretary	Dr Howard Cohen
Charity number	1151090
Company number	08281223
Principal address	The Montagu Centre 21 Maple Street London W1T 4BE
Auditors	HW Fisher & Company Acre House 11-15 William Road London NW1 3ER United Kingdom
Bankers	National Westminister Bank Plc Baker Street Branch PO Box 2BA 69 Baker Street London W1A 2BA United Kingdom

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS

	Page
Trustees' report	1 - 3
Statement of trustees' responsibilities	4
Independent auditors' report	5
Statement of financial activities	6
Balance sheet	7
Notes to the accounts	8 - 17

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2013

The trustees present their report and accounts for the year ended 31 December 2013.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity'sMemorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

On 1 July 2013 the Trustees of the unincorporated Liberal Judaism (UK registered charity number 236590) transferred its assets, subject to their liabilities, to Liberal Judaism (ULPS) (A company limited by guarantee - UK registered charity number 1151090), a successor corporate charity with the same charitable objectives.

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 were:
Lucian Hudson
David Pelham
Simon Benscher
Jackie Richards
Ruth Seager
Amelia Vincy
Ed Herman
Dr Howard Cohen
Tamara Schmidt
Gillian Merron
Rosie Ward
David Hockman
Rabbi Aaron Goldstein
Rabbi Shulamit Ambalu

Trustees of Liberal Judaism, known as Officers, are recruited based on the 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 can stand at the AGM for direct election. Officers serve three year terms. The trustees' induction and training programme is under review and its full implantation will shortly be effected. The Board of National Officers delegates day to day decision making on matters relating to employment of staff, PR and business planning to the Chief Executive, Rabbi Danny Rich.

The Board of National Officers meets on a monthly basis to consider strategic and business matters that have an impact on the organisation. The Board of National Officers is 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 published by the Charity Commission.

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Objectives and activities

The principal objective of Liberal Judaism is promoting religion by teaching and advancing the beliefs and practices of Liberal and Progressive Judaism generally.

Liberal Judaism provides religious, educational, youth, cultural and social activities and materials both to its constituents and members. It develops, assists and supports new groups and 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 liturgy, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally and Liberal Judaism specifically responds to matters of a social and ethical nature.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Liberal Judaism exists to provide education and religious and community services to its constituents and to the wider community. As such it is dependent on the Liberal Jewish movement continuing to flourish and to need such services.

The Trustees are pleased to report a further year of modest progress. Membership - as notified by constituent communities - increased by 4%. During the year the number of member communities also increased, with the affiliation of Suffolk Liberal Jewish Community (Ipswich).

Rabbi Leah Jordan joined the Liberal Judaism rabbinic team as the movement's first full- time Chaplain to students and young adults. The Liberal Judaism Day of Celebration at Birmingham Progressive Synagogue in June, which was attended by 250 people from 24 communities, saw the launch of the Outreach Team's Resource Bank and the beginning of a major consultative piece of strategic thinking. Over 420 young people participated in LJY-Netzer activities during the year, including a ground-breaking Jewish-Muslim interfaith trip to Morocco. For the first time ever, the Israeli Ambassador to the Court of St James, His Excellency Daniel Taub addressed the Liberal Judaism Patrons' dinner; the learning network was founded and Liberal Judaism values and practices appeared in all forms of media through the joint efforts of the Montagu Centre staff, the Rabbinic Conference, the Board of National Officers, individual leaders and members of constituent communities.

Liberal Judaism, represented by its Chief Executive, was the only Jewish Religious organisation to give evidence to the House of Commons Public Bill Committee tasked with considering the Marriage (same Sex couples) Bill. This continued the lead that Liberal Judaism has taken in the campaign for equal marriage.

Other moments of pride included the appointment of Rabbi Dr Andrew Goldstein as President and the accreditation of Liberal Judaism as the first synagogal movement Living Wage employer.

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2013

Financial review

General:
The Chief Executive is charged by the Board of National Officers (BoNO) with balancing the budget and an operating surplus of £13,220 in a total budget that is in excess of £1.5 million is a sound result, primarily by good fiscal control and budgeting.

A Restricted Fund was set up in 2012 from the sale of Crawley land. This money was held on trust for Brighton & Hove Progressive Synagogue and LJ. During the year Brighton and Hove Progressive Synagogue drew up plans for their new building and, in accordance with the relevant trust deed, the directors of Liberal Judaism passed over £200, 000 to the synagogue trustees. A further circa £33,000 grant supplemented LJ's community development work leaving circa £105,000 in this fund.

At the end of 2010, Liberal Judaism purchased an extension to Edgwarebury cemetery, borrowing in excess of £190,000 from six constituent communities who participate in the burial scheme. The loans were for a minimum of 5 years and a maximum of 10 years, and by the end of the third year, 31st December 2013, some 40% had been repaid.

At the year-end reserves were £642,098 (2012: £850,185), consisting of £86,409 unrestricted funds (2012: £49, 846), £449,106 designated funds (2012: £438, 812) and £106,583 restricted funds (2012: £361,527).

Income:
Although there has been some upturn in the economy, the charitable sector is still reporting a challenging environment. Total income was down by some £80, 000 from 2012, half of which is a drop in cemetery income (£455, 733 in 2013; £496,620 in 2012) which relates simply to a fall in the death rate. It is disappointing to report that despite an increase in membership, congregational subscriptions fell by some £30,000. There were some other areas where income dropped, but these were matched by increases elsewhere and savings in some other areas. Readers might wish to note that the income from the provision of rabbinic services also increased.

In addition to the generosity of our Patrons and donors, a number of specific grants were received from the NLPS Trust for Progressive Judaism, the UJIA, The Children's Aid Committee, Jewish Child's Day, the Shoresh Trust and the Heritage Lottery Fund.

Expenditure:
The accounts show a rise in expenditure of some £120,000, but for technical reasons this figure includes a £200,000 payment to Brighton and Hove Progressive Synagogue, as detailed above.

There were no dramatic surprises in expenditure. All staff are charged with minimising unnecessary expenditure and wastage and it is pleasing to note that office and general costs dropped by some 9%.

Once again, Liberal Judaism was proud, and able, to maintain its grant of c£150,000 to the Leo Baeck College.

As a major initiative, Rabbi Anna Gerard led the six-strong rabbinic outreach team, the funding for which came from our Council of Patrons. The total costs of Outreach and community work was c£395,000 (2012: £382,000).

As for the future, there are many initiatives that can be undertaken. Our ability to fulfil these will depend on the amount of money available. The Council of Patrons has proved invaluable for raising funds and it is anticipated that every effort will be made to raise money through this and other sources.

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.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

On behalf of the board of trustees

Lucian Hudson
Trustee
Dated: 23.07.14

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts 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 of the charity for that year.

In preparing these accounts, 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 accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF LIBERAL JUDAISM (ULPS)

We have audited the accounts of Liberal Judaism (ULPS) for the year ended 31 December 2013 set out on pages 6 to 17. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement on page 4, the trustees are responsible for the preparation of accounts which give a true and fair view.

We have been appointed as auditors under section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on accounts

In our opinion the accounts:

- give a true and fair view of the state of the charity's affairs as at 31 December 2013, 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 Charities Act 2011.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Report is inconsistent in any material respect with the accounts; or
- the charitable company has not kept adequate accounting records; or
- the accounts are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

HW Fisher & Company

Andrew Subramaniam (Senior Statutory Auditor)
for and on behalf of HW Fisher & Company

Chartered Accountants

Statutory Auditor

Acre House
11-15 William Road
London
NW1 3ER
United Kingdom

Dated: 25/7/14

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2013

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2013 £	Total 2012 £
Incoming resources from generated funds						
Donations and legacies	2	**129,370**	-	-	**129,370**	124,322
Activities for generating funds	3	**455,773**	-	-	**455,773**	496,620
Investment income	4	**159**	-	-	**159**	160
		585,302	-	-	**585,302**	621,102
Incoming resources from charitable activities	5	**839,955**	-	**65,006**	**904,961**	947,376
Total incoming resources		**1,425,257**	-	**65,006**	**1,490,263**	1,568,478
Resources expended	6					
Costs of generating funds						
Council of patrons	3	**9,887**	-	-	**9,887**	8,229
Net incoming resources available		**1,415,370**	-	**65,006**	**1,480,376**	1,560,249
Charitable activities						
Youth activities		**408,645**	-	**50,158**	**458,803**	479,244
Outreach and community work		**368,023**	-	**27,005**	**395,028**	382,204
Lifecycle and cemetery services		**331,310**	-	**204,500**	**535,810**	369,610
Rabbinic development		**269,704**	-	**4,650**	**274,354**	315,285
Total charitable expenditure		**1,377,682**	-	**286,313**	**1,663,995**	1,546,343
Governance costs		**24,468**	-	-	**24,468**	15,830
Total resources expended		**1,412,037**	-	**286,313**	**1,698,350**	1,570,402
Net incoming/(outgoing) resources before transfers		**13,220**	-	**(221,307)**	**(208,087)**	(1,924)
Gross transfers between funds		**23,343**	**10,294**	**(33,637)**	-	-
Net income/(expenditure) for the year/ Net movement in funds		**36,563**	**10,294**	**(254,944)**	**(208,087)**	(1,924)
Fund balances at 1 January 2013		**49,846**	**438,812**	**361,527**	**850,185**	852,109
Fund balances at 31 December 2013		**86,409**	**449,106**	**106,583**	**642,098**	850,185

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

On 1 July 2013 the Trustees of the unincorporated Liberal Judaism (UK registered charity number 236590) transferred its assets, subject to their liabilities, to Liberal Judaism (ULPS) (A company limited by guarantee - UK registered charity number 1151090), a successor corporate charity with the same charitable objectives.

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2013

	Notes	2013 £	2013 £	2012 £	2012 £
Fixed assets					
Tangible assets	11		**664,532**		674,741
Current assets					
Stocks	12	**31,844**		32,367	
Debtors		**84,479**		72,840	
Cash at bank and in hand		**170,047**		349,497	
		286,370		454,704	
Creditors: amounts falling due within one year	13	**(205,784)**		(160,147)	
Net current assets			**80,586**		294,557
Total assets less current liabilities			**745,118**		969,298
Creditors: amounts falling due after more than one year	14		**(103,020)**		(119,113)
Net assets			**642,098**		850,185
Income funds					
Restricted funds	16		**106,583**		361,527
Unrestricted funds:					
Designated funds	17		**449,106**		438,812
Other charitable funds			**86,409**		49,846
			642,098		850,185

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2013, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these accounts under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 of the Act and for preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

The accounts were approved by the Board on 23.07.14

Lucian Hudson

Lucian Hudson

Trustee

LIBERAL JUDAISM (ULPS)
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2013

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

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

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

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

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

1.3 Resources expended

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

Costs of generating 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.

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

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

1.4 Tangible fixed assets and depreciation

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Freehold land is not depreciated; this includes cemetery land.

Improvements to Montagu Centre	Period of lease
Plant and machinery	20% on a reducing balance
Fixtures, fittings & equipment	10% on a reducing balance

1.5 Stock

Stocks of publications are valued at the lower of cost and net realisable value. Provision is made for obsolete and slow-moving items.

1.6 Pensions

The charity contributes towards employees personal pension schemes.

1.7 Accumulated funds

Unrestricted funds are general funds that can be used in accordance with the charitable objectives at the discretion of the trustees.

1 **Accounting Policies** **(Continued)**

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

2 **Donations and legacies**

	2013 £	2012 £
Donations and gifts	**129,370**	124,322

Donations and gifts

Unrestricted funds:		
Donations -General	**23,020**	5,943
Council of Patrons	**106,350**	118,379
	129,370	124,322

3 **Activities for generating funds**

	2013 £	2012 £
Cemetery scheme income	**455,773**	496,620
	455,773	496,620

4 **Investment income**

	2013 £	2012 £
Interest receivable	**159**	160

5 Incoming resources from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2013 £	Total 2012 £
Congregational subscriptions	**430,781**	-	**430,781**	459,105
Congregational subscriptions - previous years	**-**	**-**	**-**	39,571
Youth and Kadimah income	**278,660**	**47,451**	**326,111**	281,159
Chaplaincy	**8,000**	**-**	**8,000**	12,470
Biennial conference	**-**	**-**	**-**	60,647
Rabbinic services and conference	**95,945**	**-**	**95,945**	58,060
Grants received	**670**	**17,555**	**18,225**	28,854
Other	**25,899**	**-**	**25,899**	7,510
	839,955	**65,006**	**904,961**	947,376

6 Total resources expended

	Staff costs	Depreciation	Other costs	Grant funding	Total 2013	Total 2012
	£	£	£	£	£	£ restated
Costs of generating funds						
Council of patrons	-	-	**9,887**	-	**9,887**	8,229
Charitable activities						
Youth activities						
Activities undertaken directly (including LJY Netzer)	160,492	3,063	246,205	-	409,760	412,922
Support costs	-	-	49,043	-	49,043	66,322
Total	160,492	3,063	295,248	-	458,803	479,244
Outreach and community work						
Activities undertaken directly (including community workers, music and interfaith projects)	256,706	4,084	68,840	-	329,630	293,775
Support costs	-	-	65,398	-	65,398	88,429
Total	256,706	4,084	134,238	-	395,028	382,204
Lifecycle and cemetery services						
Activities undertaken directly (including undertaker and cemetery running costs)	89,775	2,042	411,294	-	503,111	325,395
Support costs	-	-	32,699	-	32,699	44,215
Total	89,775	2,042	443,993	-	535,810	369,610
Rabbinic development						
Activities undertaken directly (including campus workers and chaplaincy)	82,963	1,021	2,703	-	86,687	138,428
Grant funding of activities	-	-	-	174,024	174,024	154,750
Support costs	-	-	13,643	-	13,643	22,107
Total	82,963	1,021	16,346	174,024	274,354	315,285
	589,936	**10,210**	**889,825**	**174,024**	**1,663,995**	1,546,343
Governance costs	-	-	**24,468**	-	**24,468**	15,830
	589,936	**10,210**	**924,180**	**174,024**	**1,698,350**	1,570,402

Governance costs includes payments to the auditors of £13,120 (2012: £11,880) for audit fees.

7 Grants payable

	2013	2012
	£	£
Rabbinic development	174,024	154,750

8 Support costs

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2013	Total 2012
	£	£	£	£	£	£
Office and general costs	37,487	49,991	24,995	9,791	122,264	125,210
Conference and publicity	11,556	15,407	7,704	3,852	38,519	95,863
	49,043	65,398	32,699	13,643	160,783	221,073

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but two of them were reimbursed a total of £445 travelling expenses (2012: three were reimbursed £1,520).

10 Employees

Number of employees

The average monthly number of employees during the year was:

	2013 Number	2012 Number
Managerial	**4**	4
Professional	**2**	2
Support	**2**	2
Administrative	**3**	3
Youth	**5**	4
	16	15

Employment costs	2013 £	2012 £
Wages and salaries	**515,751**	448,666
Social security costs	**49,865**	44,782
Other pension costs	**24,320**	28,769
	589,936	522,217

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

	2013 Number	2012 Number
£70,000 - £80,000	1	1

In relation to higher paid employees, pension contributions during the year were £10,580.

11 **Tangible fixed assets**

	Share of cemeteries Freehold	Share of cemeteries Leasehold	Plant and machinery	Fixtures, fittings & equipment	Scrolls	Total
	£	£	£	£	£	£
Cost						
At 1 January 2013 and at 31 December 2013	**513,270**	**232,000**	**214,200**	**134,597**	**1,014**	**1,095,081**
Depreciation						
At 1 January 2013	95,944	75,400	199,890	49,105	-	420,339
Charge for the year	-	5,800	2,861	1,549	-	10,210
At 31 December 2013	**95,944**	**81,200**	**202,751**	**50,654**	**-**	**430,549**
Net book value						
At 31 December 2013	**417,326**	**150,800**	**11,449**	**83,943**	**1,014**	**664,532**
At 31 December 2012	347,325	162,400	14,310	87,105	1,014	674,741

12 **Debtors**

	2013	2012
	£	£
Trade debtors	**62,634**	46,642
Other debtors	**2,840**	120
Prepayments and accrued income	**19,005**	26,078
	84,479	72,840

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

	2013	2012
	£	£
Loans for the purchase of Edgwarebury Cemetery Land	**16,000**	16,000
Trade creditors	**67,808**	60,094
Taxes and social security costs	**27,244**	13,289
Other creditors	**26,187**	3,500
Accruals	**68,545**	67,264
	205,784	160,147

14 Creditors: amounts falling due after more than one year	2013	2012
	£	£
Loans for the purchase of Edgwarebury Cemetery Land	**103,020**	119,113
Analysis of loans		
Wholly repayable within five years	**119,020**	135,113
Included in current liabilities	**(16,000)**	(16,000)
	103,020	119,113
Loan maturity analysis		
In more than two years but not more than five years	**103,020**	119,113
	103,020	119,113

15 Pension and other post-retirement benefit commitments

Defined contribution

	2013	2012
	£	£
Contributions payable by the company for the year	24,320	28,769

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 2013	Movement in funds: Incoming resources	Movement in funds: Resources expended	Transfers	Balance at 31 December 2013
	£	£	£	£	£
Crawley land fund	340,220	-	(200,000)	(33,637)	**106,583**
Rainbow Jews project	21,307	-	(21,307)	-	-
Other restricted funds	-	65,006	(65,006)	-	-
	361,527	65,006	(286,313)	(33,637)	**106,583**

Crawley land fund relates to monies received on the sale of land which was transferred to the charity by the trustees of the Crawley Liberal Jewish Community. Under the terms of a further agreement with the trustees of the Crawley Liberal Jewish Community £200,000 was held on trust for use by Brighton & Hove Progressive Synagogue in its planned development. There were strict conditions for the use of this money which were met during the year and as a result the amount was paid to the Synagogue. The balance is to be used by Liberal Judaism for its development work. It is intended that this money will be used over a number of years.

Rainbow Jews project related to funds received from the Heritage Lottery Fund. These were being used in a project to research and document the history of LGBT members of the Jewish community.

Other restricted funds consist of other small grants given for specific purposes, such as LJY activities.

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 2013	Movement in funds: Incoming resources	Movement in funds: Resources expended	Transfers	Balance at 31 December 2013
	£	£	£	£	£
Cemetery land	438,812	-	-	10,294	**449,106**
	438,812	-	-	10,294	**449,106**

Designated funds relate to cemetery land designated by the trustees for funerals and maintenance of cemeteries.

18 **Analysis of net assets between funds**

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 December 2013 are represented by:				
Tangible fixed assets	96,406	568,126	-	**664,532**
Current assets	179,787	-	106,583	**286,370**
Creditors: amounts falling due within one year	(189,784)	(16,000)	-	**(205,784)**
Creditors: amounts falling due after more than one year	-	(103,020)	-	**(103,020)**
	86,409	449,106	106,583	**642,098**