Charity Registration No. 1151090

Company Registration No. 08281223 (England and Wales)

LIBERAL JUDAISM (ULPS)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2016

LIBERAL JUDAISM (ULPS)

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Lucian Hudson Simon Benscher Jackie Richards Ruth Seager Dr Howard Cohen Amelia Viney Ed Herman Tamara Schmidt Rosie Ward David Hockman Robin Moss Graham Carpenter
Secretary	Dr Howard Cohen
Charity number	1151090
Company number	08281223
Principal address	The Montagu Centre 21 Maple Street London W1T 4BE
Auditor	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)

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The trustees present their report and accounts for the year ended 31 December 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice 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 2015).

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:

Simon Benscher (Chairman,
Lucian Hudson (Deputy Chairman)
Jackie Richards (Vice Chair)
Rosie Ward (Treasurer)
Dr Howard Cohen (Company Secretary)
Ed Herman
David Hockman
Robin Moss
Tamara Schmidt
Ruth Seager
Amelia Viney
Graham Carpenter
Rabbi Richard Jacobi (Co-chair of Rabbinic Conference) (resigned July 2017)
Rabbi Alex Wright (Co-chair of Rabbinic Conference) (resigned July 2017)

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

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

There are no related organisations.

The trustees have complied with their duty in section 17 of the Charites 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.

Objectives and activities

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 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 prayer books, pamphlets, newsletters, statements of belief and other publications of wider Jewish interest. It speaks out on issues relating to Judaism generally, Liberal Judaism specifically and 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.

Strategic objectives

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

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

These objectives break down into eight overall headings:

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

Under each of these headings, detailed objectives were outlined; outcomes from these objectives are set on an annual basis by staff and the Board of National Officers. The achievements of the organisation in 2016 have been assessed against these detailed objectives, and are presented later in this report with planned activities to meet objectives in 2017.

Overview of achievements and performance

The last year, once more, saw a large number of successes and high points for Liberal Judaism, as the movement continued its remit of providing education, religious and community services to its constituents and to the wider Jewish community.

The highlight of 2016 was undoubtedly the success of Liberal Judaism's flagship event, the Biennial Weekend, in July.

Nearly 300 Liberal Jews, from 39 different communities, saw a confident movement looking to the future – taking part in a radical programme that did not shy away from addressing challenging issues including Israel and the Diaspora, the role of religion in public life and politics, sexuality and identity, and campaigning for social justice.

With the theme of 'Thinking Outside The Book', the conference included themed services covering the main eras of Jewish history, panel discussions on Brexit and anti-Semitism, and a look ahead to a possible new Siddur for the movement.

Liberal Judaism also played a key role in the European Union for Progressive Judaism (EUPJ) Biennial Conference. Held in London from April 14-17, the event was attended by more than 350 people from 29 countries, including 86 rabbis and student rabbis.

Launched at London's Guildhall and followed by a welcome service at The Liberal Jewish Synagogue, the conference was an opportunity for Progressive Jews from around the continent and beyond to come together, discuss a range of issues and stand united in the face of anti-Semitism in Europe and anti-Reform sentiment in Israel.

At community level, Liberal Judaism made history at home and abroad.

In the UK, a group of Liberal Jews formed the first local Jewish group in Durham since the last synagogue there closed in 1955. The Durham community – which prides itself on being inclusive and child friendly – has made local and national news with a number of interfaith activities, including an event for refugees held jointly with local Muslims.

Shir Hatzafon Synagogue – 'The Song of the North' – became the first Scandinavian member of Liberal Judaism, taking the movement into five countries. Started informally in 1998, Shir Hatzafon was officially recognized by the Danish Government in 2004. Today, it has 120 members from the tiny Danish Jewish community of just 7,000. They meet once a month for services in Copenhagen.

A new community was also formed as members of Bet Tikvah and Woodford Liberal Synagogues voted in favour of the dissolution of their existing communities and the formation of a new single congregation. East London & Essex Liberal Synagogue was officially born on January 1, 2017, creating a new Liberal community of approximately 700 members of all generations, led by Rabbis Richard Jacobi and David Hulbert.

Liberal Judaism also played a key role in the wider Jewish and faith communities throughout 2016.

Liberal Judaism's senior rabbi, Rabbi Danny Rich, became the movement's first ever senior figure to address The Board of Deputies of British Jews.

Danny was also part of the Joseph Interfaith Foundation's Council of Imams and Rabbis May visit to Srebrenica, the site of the first genocide on European soil since the Second World War. This ground-breaking trip was the first time a group of senior imams and rabbis have visited Srebrenica together.

Mitzvah Day showed Liberal Judaism at its best, as communities and members worked with Muslims, Christians and people of all other faiths, all around the country, in a series of good deeds from hosting teas for refugees to entertaining at care homes to wrapping festive presents for the vulnerable.

LJY-Netzer movement worker Anna Craven helped to launch Mitzvah Day 2016 at a special event at the Houses of Parliament, while Dublin Jewish Progressive Congregation won the Mitzvah Day 365 Award for its work with Inner City Helping Homeless.

Volunteering was a key strand of 2016, not just on Mitzvah Day but throughout the year, with members of all ages giving their time to help others.

Simon Cooper and Rebecca Woolfe were named as The Jewish News and Mitzvah Day's Community Heroes for 2016, in a moving ceremony, for their incredible charity work. In addition, Ben Combe was honoured at the Jewish Volunteering Network Awards as a result of his work for Liberal Judaism's youth movement LJY-Netzer. LJY-Netzer also teamed up with vInspired to record and reward its members volunteering efforts.

Liberal rabbis and members were also at the forefront of the campaign to bring child refugees to the UK – visiting Calais, holding protests, lobbying senior politicians and personally welcoming refugees on their arrival to the UK. Led by Rabbis Danny Rich, Harry Jacobi and Janet Darley, the tireless campaign achieved many successes including changing Government policy and public perceptions – although there is still much to be done.

One project that caught public imagination was the plan by South London Liberal Synagogue (SLLS) to convert a space in the synagogue into a two bedroom flat to house a refugee family, as a parting gift for Rabbi Janet Darley on her retirement from being their congregational rabbi.

Meanwhile Rabbi Harry Jacobi – himself a child refugee to Britain who fled the Nazis twice – was praised for his work for today's refugees by both then Shadow Home Secretary Yvette Cooper and the Archbishop of Canterbury.

Liberal Judaism members and communities were also at the forefront of campaigns to resist the rise in racist attacks in the wake of the vote for Britain to leave the European Union in June 2016.

Thanks to funding from the NLPS Trust, a range of initiatives were created or extended in 2016 including student packs for exams and key festivals, new Shabbat packs, very generous bursaries for young people to attend LJY-Netzer camps and a PR and communications away day.

In terms of PR and communications, 2016 was the strongest year for Liberal Judaism yet. The 12 months saw the strengthening of ties with established Jewish press partners, growth in our relationships with the wider press and bold new moves onto the national, international and new broadcast stages.

Coverage of Liberal Judaism's campaigns, especially on refugees and anti-Semitism, was carried by BBC television and radio, The Guardian, CNN, The Times, The Huffington Post, Ha'aretz, Vice and regional newspapers around the country.

The key thrust behind all press coverage was not the publicity itself, but cementing our reputation with the press as the alternative, Progressive voice in UK Jewry.

Liberal Judaism's special projects continued in 2016 with the launch of Twilight People: Stories of Faith and Gender Beyond the Binary, hosted by Liberal Judaism and funded by the Heritage Lottery Fund.

Project manager Surat Shaan Knan attended conferences around the world to promote this ground-breaking oral history project and exhibition. Shaan was featured on the front page of The Guardian and profiled by Stonewall magazine, becoming a spokesperson for LGBTQI+ social action.

Elsewhere on LGBTQI+ issues, Liberal Jewish continued to punch above its weight. Attendance at Pride was phenomenal, and the movement's narrative of inclusion made headlines around the world.

Finally, LJY-Netzer enjoyed a year of strong numbers and high engagement through its youth camps, events and tours – achieving funding from Children's Aid Committee, Jewish Youth Fund and Oxford & St Georges Jewish Youth Trust.

Achievements in 2016 and Planned Activities for 2017

1. Leadership

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

In 2016 we :

- Developed the Emerging Leaders Network, including offering a new liturgy and music leadership track at the Liberal Judaism Biennial Conference which was attended by nearly 300 people from 39 communities.
- Offered leadership skills development for LJY-Netzer members through bespoke sessions from outside speakers at Biennial.
- Developed LJY-Netzer leadership using external experts to train and inspire our youngest leaders.
- Continued to develop Alliance projects, including recruiting the Israel desk co-ordinator.

In 2017 we will:

- Perform a governance review of Liberal Judaism.
- Develop a training and induction programme for BoNO and share this on the Liberal Judaism Resource Bank.
- Improve the support offered to Chairs and treasurers, at the beginning and end of their time in the role. This will include a Chair's and Treasurers meeting and resource pack.
- Develop role descriptions for Liberal Judaism Officer posts.
- Develop a mentoring programme for young adults moving into leadership positions within the community.

2. Education and Learning

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

In 2016, we:

- Increased the scope and depth of materials on the Resource Bank in partnership with rabbis and communities.
- Offered the Melton programme to Liberal Judaism members, in partnership with the Lyons Institute and West London Synagogue.
- Offered sessions through the Liberal Judaism Learning Network on topics including supporting children and young people with additional needs.

- Developed a child protection session and briefings for Council members and heads of cheder; delivered joint training for Liberal Judaism and Movement for Reform Judaism trustees.
- Developed a range of learning resources for young people through webinars and video presentations, produced by LJY-Netzer and hosted on their website.
- Developed and delivered learning sessions for students and young adults through Chaplaincy.

In 2017 we will:

- Develop community learning on the topic of political Judaism via the LAFTAs in the run up to the Day of Celebration and with sessions on the day for all ages.
- Offer a range of learning opportunities at the Montagu Centre, including lunchtime mishnah sessions
- Develop learning resources to be included in student packs and Shabbat packs, supporting these with visits from the Liberal Judaism chaplain.
- Continue to offer the Melton programme and develop other partnership opportunities for learning.
- Increase the range of resources available on the resource bank.
- To raise funds to continue to develop high quality session planning and learning for LJY-Netzer.

3. Theology and Liturgy

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

In 2016 we:

- Continued to work on the new Siddur, rolling out a study pack to all Liberal Judaism communities.
- Actively engaged with the liturgy and theology at the Biennial Weekend, which had the theme of 'Thinking Outside the Book'; this included sessions from Rabbi Dalia Marx, Cole Moreton and Imam Sayed Razawi.
- Increased the range of resources on the Resource Bank about different festivals, offering a range of practices and liturgies.
- Developed and distributed a student Siddur for use by student minyanim, supported by the Liberal Judaism Chaplain who ran a series of Friday evening services at campuses across the UK.
- Commissioned and published a range of comment and thought pieces onto the new website from Liberal Judaism rabbis.

In 2017 we will:

- Continue to work on the development of a new siddur and liturgy for Liberal Judaism.
- Prepare the theological content of Biennial 2018, looking at creating a rich choice of services ranging from classical Liberal Jewish to experimental styles.
- Continue to develop resources available from our rabbis and communities on the Liberal Judaism Resource Bank for festivals and other services.
- Expand our use of Jewish media to publish a range of pieces reflecting Liberal Jewish theology.
- Explore Israel through liturgy with our students, led by the Student Chaplain.

4. Membership

- To widen the parameters of membership and engagement within Liberal Jewish communities.
- To build a sense of membership beyond one community or location.

- To see retention as equally important as growth.

In 2016 we:

- Delivered a range of stories and comment pieces publicising how Liberal Judaism welcomes people from all walks of life.
- Welcomed the formal membership of Shir Hatzafon (Copenhagen), the beginning of a Liberal Judaism community in Durham and the formation of a new community in East London.
- Communicated with members – and others – on how Liberal Judaism can support them, and their families, through all stages of the lifecycle by improving our resources and making these accessible in a range of locations, including materials on conversion and Jewish status. This included a special edition of LJ Today.
- Completed the Twilight People and Ritual Reconstructed project, both of which highlighted the role of LGBTQI+ members of the Liberal Jewish, and wider faith, communities, including a national tour and work with the Police and other statutory agencies.
- Started Rainbow Pilgrims – a ground breaking, Heritage Lottery funded project discovering the history of LGBTQI migrants to the UK, past and present.

In 2017 we will:

- Recruit new members – support mid-sized communities in membership retention through community outreach work.
- Use the Liberal Judaism website and social media to build community and connection for Liberal Jews in a wide variety of locations. Using these resources to stream events and services.
- To develop a new publications committee, which will take a proactive approach to identifying and commissioning resources.
- Develop community matching around specific issues like music, and organise pulpit swaps and rabbinic cover to build a sense of community partnership in communities that are close either in size or location.
- Develop a new series of leaflets, written by members of rabbinic conference, which will outline Liberal Jewish thought on a range of contemporary and relevant issues.

5. Community Care and Volunteering

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

In 2016 we:

- Signposted community resources via the LJ eBulletin and communications with Council.
- Promoted the Resource Bank to communities via all social media channels, Council meetings and the Biennial.
- Delivered safeguarding training for a range of stakeholders, including Cheder heads, Officers and rabbis.
- Helped to co-ordinate and publicise Mitzvah Day volunteering events around the country.

In 2017 we will:

- Encourage more of our youth leaders to use the VFifty/Vinspired accreditation scheme to recognise their participation.

- Develop a closer working relationship with a number of groups, including the Jewish Volunteering Network, to develop high quality resources for the Resource Bank, including resources relating to safeguarding vulnerable adults.
- Continue to signpost the best community resources through the resource bank, social media and Council meetings.
- Form a committee that will work to make all Liberal Judaism events more inclusive and accessible.
- Develop resources to support the implementation of changes to Data Protection Law.
- Continue to support engagement with Mitzvah Day within Liberal Judaism communities.

6. Communications

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

In 2016 we:

- Launched the new Liberal Judaism website
- Supported communities to work with the Jewish media more effectively through the provision of sessions at Biennial and through the provision of a special community training day, using journalists and experts in digital media. Additionally, we put the sessions from these events on the resource bank for wider access.
- Continue to develop our relationship with key partners in the Jewish and national media, offering a Liberal Jewish voice on a wide range of contemporary issues; in 2016 we were quoted in .....
- Saw a large increase in reach and engagement with our twitter and facebook channels; in addition to this, LJY-Netzer successfully started using snapchat and the Twilight People project launched an app.

In 2017 we will:

- Use a range of Liberal Jewish voices to speak on a range of contemporary issues.
- Continue to develop our relationships with the Jewish and non-Jewish media.
- Specific communication plans around key events, weeks and anniversary, including volunteering week, the centenary of the Balfour Declaration and 115 years since the first Jewish Religious Union Meeting.
- Develop our use of social media, including relaunching our youtube channel.
- Publicise the role of our staff and head office using a brochure and improved online information.
- Increase publicity about our fundraising activities and actively engage with new supporters

7. Israel

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

In 2016 we:

- Created an Israel desk, as part of the Alliance for Progressive Judaism, which will focus on education, engagement with our members and the coordination of Reform and Liberal messages. This post will also work with the Israel Movement for Progressive Judaism and our many partners in Israel.
- As part of the Alliance for Progressive Judaism, offer a Birthright trip to Israel for young Jewish people who have not been before or not engaged with Israel since tour at 16.

- Develop Shnat, our gap year programme in Israel to appeal to more young people, offering different options for engagement.
- Develop learning and education resources for LJY-Netzer on Israeli culture, politics and identity and Hebrew language skills.
- Support Liberal Jewish rabbis and leaders to continue to speak out in the media on Israel and Zionism from Liberal Jewish perspective.
- Work with partners in Israel to support the development of Progressive Judaism there.

In 2017 we will:

- Work with the Jewish Leadership Council on the communal response to the anniversaries of the Balfour Declaration and the Six Day War; offer a range of resources to Liberal Judaism communities on these topics, including prayers and educational material.
- Engage with the Domim (twinning programme) and encourage Liberal Judaism communities to participate.
- Continue to work with a Shin Shin, and any other resources available to LJY-Netzer, to support high quality Israel education for our young members.
- Use the Israel desk to develop innovative and interesting programming for communities.
- Actively participate in the World Union for Progressive Judaism conference in Jerusalem.
- Increase Liberal Judaism representation at leadership level in the World Union for Progressive Judaism.
- Plan a communities trip to Israel for 2018.

8. Liberal Judaism as Political Judaism

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

In 2016 we:

- Continued to work closely with Citizens UK, particularly on the issue of refugees. This included visiting Calais and being part of welcoming groups for refugees arriving in the UK.
- Funded a Social Justice Worker, in conjunction with Citizens UK and Middlesex University Students' Union, to develop Liberal Judaism's programme of social action.
- Developed social action resources for the Resource Bank on topics.
- Supported Liberal Judaism communities in their social action work, linking up and publicising action, particularly around refugees.
- Continued to support the Faith Leaders for Dignity in Dying group.
- Participated in the Imams and rabbis trip to Srebrenica, the first joint visit by leaders of the Jewish and Muslim faith to the site of the massacre.

In 2017 we will:

- Publish a review of social justice work across our movement and start to implement any changes recommended.
- Work with communities on their social justice work, offering practical support and linking communities with each other and other sources of support.

- Maintain our relationships with existing partners and seek new partners as our understanding of the social issues affecting the UK develop and change.
- Develop social justice resources for the resource bank for community use, highlighting best practice
- Create a Big Iftar resource pack for community use in 2018.

Fundraising
The appointment of the Director of Strategy in 2016 is intended to help us to increase the reach of our fundraising and to develop new streams of income. Our aim for 2017 is to create a fundraising strategy that enables us to achieve our strategic goals by creating a compelling set of narratives that appeal to current and potential funders, alongside developing fundraising events and a legacy programme.

Financial review

General
The Chief Executive is delegated by the Board of National Officers (BoNO), to generate funds that enable the delivery of a range of services whilst maintaining tight controls on spending. At financial year-end a deficit of £57,540 was recorded; this is in comparison to a surplus of £26,108 in 2015.

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 fifth year, 31st December 2016, some 68% had been repaid.

At the year-end reserves were £585,783 (2015: £643,323), consisting of £43,837 unrestricted funds (2015: £104, 414), £489,333 designated funds (2015: £485, 133) and £52,613 restricted funds (2015: £53,776).

Income
Total income was down by some £7,977 from 2015 (£1,607,206 in 2016: £1,615,183 in 2015). Income increased from 2015 in the areas of youth activities (£28,601) and congregational subscriptions (£17,723). After a bumper year in 2015, due to the collection of old debts, outreach and rabbinic services income dropped to £165,811 from £192,328 in 2015. Cemetery scheme income also dropped by £113,015, partly due to a decrease in the number of funerals.

The Council of Patrons continues to prove invaluable for raising funding for projects and development work, alongside other projects to raise funding for specific initiatives, including the development of a new Siddur for Liberal Judaism. 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, The Jewish Youth Fund, The Heritage Lottery Fund and the Oxford and St George's Youth Trust.

Expenditure
In 2016 total expenditure increased by £75,671. (2016 £1,664,746: 2015 £1,589,075). There were increases in expenditure from 2015 on youth activities (£26,060), cemetery costs (£2,185) and projects (£28,305). Project expenditure was higher due to the Biennial conference and the completion of the high profile Twilight People project; these were funded by ticket sales and grant funding from the Heritage Lottery fund, respectively. In a year when there were a high number of rabbinic students sponsored by Liberal Judaism at Leo Baeck College, the expenditure in this area was £24,250 higher than in 2015.

LJ staff are very aware that LJ's success is in no small part dependent on their maintaining tight financial control on their own particular projects; wherever possible, projects are run on the basis of break even or small surplus budgets. A number of contracts and service agreements were reviewed during the year to ensure that the organisation is receiving good value for money.

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

Risk - significant events, risk and uncertainties

There were no areas where financial risk had a significant impact on income in 2016.

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

1. **Donors** – this funding stream is always open to variation, with the Liberal Judaism Council of Patrons making up the majority of donations through a minimum contribution of £2500 per annum. Donors are thanked every year at a special dinner. The donor programme has been reviewed in 2016 and changes are planned for 2017 that will include a young patrons programme and enhanced benefits for patrons overall.
2. **Collection of Congregational Fees** - in a challenging economic climate, affiliation fees can be affected, as lower membership fees are collected by communities. Liberal Judaism is working with member communities to support development and growth, which will lead to increased membership. Income from congregational fees remained steady in 2016.
3. **Grants** - Liberal Judaism accesses grants from a range of funders to develop and deliver core programmes (LJY-Netzer) and new projects. Project work can be delayed until suitable funding is awarded, so it is important that Liberal Judaism maintains good relationships with funders and identifies new funding opportunities.
4. **Sale of Services** - a range of services are sold to member communities (mainly rabbinic support) and to non-members (mainly funeral services). In 2016 the budget target for non-member funeral income was £100,000, which was exceeded, but this target is something that the organisation has limited control to achieve. To mitigate this risk, the targets are kept at a sensible level and the organisation works to deliver an efficient, caring service that is publicised discreetly and through word of mouth. Rabbi Danny Rich reviews this income stream and makes a monthly report to BoNO.

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

- Fraudulent activity – the organisation has a range of internal audits and controls for payment, approval and payment. These are tested annually and subject to constant review and improvement.
- Reserves – a reserves policy was developed in 2016. This set a sensible target for reserve funding and set out steps to achieve this; 2017 will be the first year this policy is in place.
- Stock – stock levels are reviewed against sales and gifts every 6 months.

There are no additional major risks, uncertainties or events which anticipated or forecast for 2017.

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.

Disclosure of Information to Auditors

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 auditors are aware of such information.

On behalf of the Board of Trustees

Simon Benscher
Trustee
Dated:....15/09/2017

LIBERAL JUDAISM (ULPS)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2016

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 accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company 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 UK 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 adequate 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

LIBERAL JUDAISM (ULPS)

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF LIBERAL JUDAISM (ULPS)

We have audited the financial statements of Liberal Judaism (ULPS) for the year ended 31 December 2016 set out on pages 16 to 33. 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), including Financial Reporting Standard 102.

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

Respective responsibilities of trustees and auditor

As explained more fully in the statement of trustees' responsibilities set out on page 13, the trustees, who are also the directors of Liberal Judaism (ULPS) for the purposes of company law are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

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 charitable company'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' Annual 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 charitable company's affairs as at 31 December 2016 and of its incoming resources and application of resources, including its income and expenditure, 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.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE MEMBERS OF LIBERAL JUDAISM (ULPS)

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where 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 accounts 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.

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

19/9/17

LIBERAL JUDAISM (ULPS)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	Unrestricted funds general £	Unrestricted funds designated £	Restricted funds £	Total 2016 £	Total 2015 £
Income from:						
Donations and legacies	3	108,641	-	-	108,641	113,458
Charitable activities	4	1,345,648	-	152,896	1,498,544	1,501,638
Investments	5	21	-	-	21	87
Total income		1,454,310	-	152,896	1,607,206	1,615,183
Expenditure on:						
Raising funds	6	8,458	-	-	8,458	9,891
Charitable activities	7	1,523,392	-	132,896	1,656,288	1,579,184
Total expenditure		1,531,850	-	132,896	1,664,746	1,589,075
Net (outgoing)/incoming resources before transfers		(77,540)	-	20,000	(57,540)	26,108
Gross transfers between funds		16,963	4,200	(21,163)	-	-
Net (expenditure)/income for the year/ Net movement in funds		(60,577)	4,200	(1,163)	(57,540)	26,108
Fund balances at 1 January 2016		104,414	485,133	53,776	643,323	617,215
Fund balances at 31 December 2016		43,837	489,333	52,613	585,783	643,323

The statement of financial activities includes all gains and losses recognised in the year.

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

AS AT 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Fixed assets					
Tangible assets	12		647,517		654,460
Current assets					
Stocks	14	34,754		25,465	
Debtors	15	189,144		106,727	
Cash at bank and in hand		101,211		79,132	
		325,109		211,324	
Creditors: amounts falling due within one year	16	(386,843)		(222,461)	
Net current liabilities			(61,734)		(11,137)
Total assets less current liabilities			585,783		643,323
Income funds					
Restricted funds	18		52,613		53,776
Unrestricted funds					
Designated funds	19	489,333		485,133	
General unrestricted funds		43,837		104,414	
			533,170		589,547
			585,783		643,323

The accounts were approved by the Trustees on 21/06/2017

Simon Benscher
Trustee

Company Registration No. 08281223

LIBERAL JUDAISM (ULPS)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2016

	Notes	2016 £	£	2015 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	**23**		33,080		(32,976)
Investing activities					
Purchase of tangible fixed assets		(1,066)		(11,233)	
Interest received		21		87	
Net cash used in investing activities			(1,045)		(11,146)
Financing activities					
Repayment of borrowings		(10,000)		(28,500)	
Net cash used in financing activities			(10,000)		(28,500)
Net increase/(decrease) in cash and cash equivalents			22,035		(72,622)
Cash and cash equivalents at beginning of year			79,132		151,754
Cash and cash equivalents at end of year			101,167		79,132
Relating to:					
Bank balances and short term deposits			101,211		79,132
Bank overdrafts			(44)		-

1 Accounting policies

Company information

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

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

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

The accounts have been prepared under the historical cost convention.

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

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

1.4 Incoming resources

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

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

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

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

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

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

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

1 Accounting policies **(Continued)**

1.5 Resources expended

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

Costs of raising funds consist of council of patrons expenditure.

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

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

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

1.6 Tangible fixed assets

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

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

Freehold land	Not depreciated; this includes cemetery land
Leasehold	Period of lease
Computer equipment	20% on a reducing balance
Fixtures, fittings & equipment	10% on a reducing balance
Scrolls	Not depreciated as deemed to have an indefinite life

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

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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).

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income/(expenditure) for the year, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

Recognised impairment losses are reversed if, and only if, the reasons for the impairment loss have ceased to apply. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately, unless the relevant asset is carried in at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

1 **Accounting policies** **(Continued)**

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads 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 cost.

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

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

1.11 Employee benefits

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

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

1 Accounting policies **(Continued)**

1.12 Pensions

The charity contributes towards employees personal pension schemes.

2 Critical accounting estimates and judgements

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

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

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

3 Donations and legacies

	2016	2015
	£	£
Donations and gifts	108,641	113,458
Donations and gifts		
Donations - General	971	4,380
Council of Patrons	107,670	109,078
	108,641	113,458

4 Incoming resources from charitable activities

	Cemetery scheme income	Youth and Kadimah income	Congregational subscriptions	Outreach and Rabbinic services	Other incoming resources	Total	Total 2015
	£	£	£	£	£	£	£
Sales within charitable activities	-	326,218	469,398	165,811	124,254	1,085,681	975,760
Other income	412,863	-	-	-	-	412,863	525,878
	412,863	326,218	469,398	165,811	124,254	1,498,544	1,501,638
Analysis by fund							
Unrestricted funds - general	412,863	262,719	469,398	142,424	58,244	1,345,648	
Restricted funds - See note 17	-	63,499	-	23,387	66,010	152,896	
	412,863	326,218	469,398	165,811	124,254	1,498,544	
For the year ended 31 December 2015							
Unrestricted funds - general	525,878	237,630	451,675	168,604	34,140		1,417,927
Restricted funds	-	59,987	-	23,724	-		83,711
	525,878	297,617	451,675	192,328	34,140		1,501,638

5 Investments

	2016	2015
	£	£
Interest receivable	21	87

6 Raising funds

	2016	2015
	£	£
Council of Patrons		
Other fundraising costs	8,458	9,891
	8,458	9,891
For the year ended 31 December 2015		
Council of Patrons		9,891

7 Charitable activities

	Youth activities	Outreach and community work	Lifecycle and cemetery services	Rabbinic development	Total 2016	Total 2015
	£	£	£	£	£	£
Staff costs	140,270	226,220	55,755	10,330	432,575	414,674
Depreciation and impairment	2,403	3,204	1,602	800	8,009	7,791
Local projects	-	59,273	-	-	59,273	30,968
Youth expenditure	248,301	-	-	-	248,301	234,853
Funeral costs	-	-	93,875	-	93,875	101,387
Cemetery running costs	-	-	132,666	-	132,666	144,750
Other costs	-	44,101	-	28,583	72,684	74,334
	390,974	332,798	283,898	39,713	1,047,383	1,008,757
Grant funding of activities (see note 8)	-	14,431	-	207,482	221,913	187,511
Share of support costs (see note 9)	111,365	148,490	74,245	37,122	371,222	368,071
Share of governance costs (see note 9)	4,731	6,308	3,154	1,577	15,770	14,845
	507,070	502,027	361,297	285,894	1,656,288	1,579,184
Analysis by fund						
Unrestricted funds - general	434,369	455,712	353,552	279,759	1,523,392	
Restricted funds	72,701	46,315	7,745	6,135	132,896	
	507,070	502,027	361,297	285,894	1,656,288	
For the year ended 31 December 2015						
Unrestricted funds - general	421,023	424,935	359,112	293,803		1,498,873
Restricted funds	59,987	16,259	-	4,065		80,311
	481,010	441,194	359,112	297,868		1,579,184

8 Grants payable

	Outreach and community work	Rabbinic development	Total	2015
	£	£	£	£
Grants to institutions (9 grants):				
Leo Baeck College	-	118,620	118,620	114,469
Citizens UK	6,600	4,400	11,000	-
Board of Deputies of British Jews	720	480	1,200	-
European Union of Progressive Jews	6,000	4,000	10,000	10,000
Jewish Leadership Council	-	-	-	2,000
Other grants below £1,000	1,111	741	1,852	1,900
	14,431	128,241	142,672	128,369
Grants to individuals (11 grants)	-	79,241	79,241	59,142
	14,431	207,482	221,913	187,511

The charity has opted for a disclosure exemption from providing the names of individual grant recipients and the amounts of such grants. Grants made to individuals consist of bursaries payable to Leo Baeck College Students.

9 Support costs

	Support costs	Governance costs	2016	2015	Basis of allocation
	£	£	£	£	
Staff costs	175,237	-	175,237	161,751	
Office and general costs	79,006	-	79,006	93,476	
Travel and subsistence	16,417	-	16,417	24,930	
Other costs	100,562	-	100,562	87,914	
Audit fees	-	10,850	10,850	11,125	Governance
Accountancy	-	4,920	4,920	3,720	Governance
	371,222	15,770	386,992	382,916	
Analysed between					
Charitable activities	371,222	15,770	386,992	382,916	

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but three of them were reimbursed a total of £2,565 for various expenses including travel and training costs (2015- five were reimbursed £2,142 for travel expenses).

11 Employees

Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Managerial	5	4
Professional	3	3
Support	3	3
Administrative	-	3
Youth	3	3
	14	16

Employment costs	2016 £	2015 £
Wages and salaries	529,561	482,912
Social security costs	49,442	45,727
Pension costs	28,809	47,786
	607,812	576,425

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

	2016 Number	2015 Number
£80,000 - £90,000	1	1

In relation to higher paid employees, pension contributions during the year were £10,625 (2015: £10,118). Pension costs for 2016 include accrued pension entitlement of £23,812 that has been carried over from prior years.

Key management personnel consists of the Chief Executive and Senior Rabbi, Director of Strategy and Partnerships and Operations Director. Their total remuneration was £171,506 (2015: £160,820).

12 **Tangible fixed assets**

	Freehold land	Leasehold	Computer equipment	Fixtures, fittings & equipment	Scrolls	Total
	£	£	£	£	£	£
Cost						
At 1 January 2016	513,270	232,000	214,491	150,829	1,014	1,111,604
Additions	-	-	1,066	-	-	1,066
Disposals	-	-	(897)	-	-	(897)
At 31 December 2016	513,270	232,000	214,660	150,829	1,014	1,111,773
Depreciation and impairment						
At 1 January 2016	95,944	92,800	214,305	54,095	-	457,144
Depreciation charged in the year	-	5,800	250	1,959	-	8,009
Eliminated in respect of disposals	-	-	(897)	-	-	(897)
At 31 December 2016	95,944	98,600	213,658	56,054	-	464,256
Carrying amount						
At 31 December 2016	417,326	133,400	1,002	94,775	1,014	647,517
At 31 December 2015	417,326	139,200	186	96,734	1,014	654,460

13	**Financial instruments**	2016	2015
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	177,594	90,690
	Carrying amount of financial liabilities		
	Measured at amortised cost	359,439	211,190

14	**Stocks**	2016	2015
		£	£
	Finished goods and goods for resale	34,754	25,465

15	**Debtors**		
		2016	2015
	Amounts falling due within one year:	£	£
	Trade debtors	177,131	89,698
	Other debtors	463	992
	Prepayments and accrued income	11,550	16,037
		189,144	106,727

16	**Creditors: amounts falling due within one year**			
			2016	2015
		Notes	£	£
	Bank overdrafts	17	44	-
	Other borrowings		61,393	71,393
	Other taxation and social security		27,404	11,271
	Trade creditors		81,586	62,278
	Other creditors		29,898	24,365
	Accruals and deferred income		186,518	53,154
			386,843	222,461

17 Loans and overdrafts

	2016	2015
	£	£
Bank overdrafts	44	-
Other loans	61,393	71,393
	61,437	71,393
Payable within one year	61,437	71,393

Loans for the purchase of Edgwarebury Cemetery Land

18 Restricted funds

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

		Movement in funds			
	Balance at 1 January 2016	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2016
	£	£	£	£	£
Crawley land fund	50,376	-	-	(21,163)	29,213
Church urban fund	3,400	-	-	-	3,400
UJIA	-	44,500	(44,500)	-	-
NLPS Trust	-	35,080	(35,080)	-	-
St George's Trust	-	1,556	(1,556)	-	-
Heritage Lottery Fund	-	66,010	(46,010)	-	20,000
Jewish Youth Fund	-	4,250	(4,250)	-	-
Children's Aid Committee	-	1,500	(1,500)	-	-
	53,776	152,896	(132,896)	(21,163)	52,613

The Crawley land fund refers to monies received on the sale of land which was transferred to the charity by the trustees of the Crawley Liberal Jewish Community. The trustees set the condition that this fund is to be used by Liberal Judaism for its development work over a number of years. A transfer from the reserve account is made annually.

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

The North London Trust for Progressive Judaism also provided a grant to support the LJY-Netzer bursary fund during 2016, as well as ongoing support for student packs, support for rabbinic training and for a fund which enabled a number of communities to send future leaders to the Biennial conference at a substantially reduced cost.

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 payment from UJIA in 2016 included a small second year movement worker bonus.

LJY-Netzer also received grants from the Jewish Youth Fund, to support leadership development and preparation for summer events; the Children's Aid Committee, to support the provision of an educator for our summer camp, Kadimah, and from the Oxford and St George's Trust to buy new equipment for camp.

The Heritage Lottery Fund awarded funding during 2016 for the second half of the Twilight People project, which has now finished, and for a new project, Rainbow Pilgrims, which will continue throughout 2017.

19 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:

		Movement in funds			
	Balance at 1 January 2016	Incoming resources	Resources expended	Transfers	Balance at 31 December 2016
	£	£	£	£	£
Cemetery land	485,133	-	-	4,200	489,333
	485,133	-	-	4,200	489,333

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

20 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances at 31 December 2016 are represented by:				
Tangible assets	96,791	550,726	-	647,517
Current assets/(liabilities)	(52,954)	(61,393)	52,613	(61,734)
	43,837	489,333	52,613	585,783

21 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016	2015
	£	£
Within one year	18,089	19,397
Between two and five years	10,620	17,592
In over five years	466,500	468,000
	495,209	504,989

22 Related party transactions

Sam Lassman (stepson of Rabbi Danny Rich, the charity's chief executive), operating as WordPearl was paid £4,150 during the year for website design and implementation and IT support (2015: £6,000 to move the organisation's IT systems and structures into the cloud and provide IT support). This contract was awarded after a competitive tendering process.

23	**Cash generated from operations**	**2016**	**2015**
		£	**£**
	(Deficit)/surpus for the year	(57,540)	26,108
	Adjustments for:		
	Investment income recognised in profit or loss	(21)	(87)
	Depreciation and impairment of tangible fixed assets	8,009	7,791
	Movements in working capital:		
	(Increase)/decrease in stocks	(9,289)	17
	(Increase) in debtors	(82,417)	(37,795)
	Increase/(decrease) in creditors	174,338	(29,010)
	Cash generated from/(absorbed by) operations	33,080	(32,976)