



Registered number: 09113305  
Charity number: 1159292

# The Liberal Jewish Synagogue

(A company limited by guarantee)

## Trustees' Report and Financial Statements for the year ended 31 December 2019

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**The Liberal Jewish Synagogue**  
**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

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**Trustees**

*Honorary Officers:*

Sue Head, Chairman  
Peter Loble, Honorary Treasurer  
Chris Godbold, Lead on Governance  
Karen Newman, Lead on HR

David Adams	Co-opted 11 July 2019
Steven Behr	
Sue Bolsom	
Sylvia Churba	
David Davidson	
Russell Delew	Resigned 11 April 2019
Harriett Goldenberg	Appointed 19 June 2019
Benita Hart	
Sarah Lasher	Co-opted 13 February 2020
Stephen Loughton	Resigned 11 April 2019
Steve Penn	
David Rigal	
Anthony Sefton	Resigned 19 June 2019
Simon van Someren	Appointed 19 June 2019
Alex Weiss	

**President**

Martin Slowe Re-elected 19 June 2019

**Honorary Lawyer**

Daniel Sternberg

**Executive Director**

Lysa Schwartz

**Company registered number**

09113305

**Charity registered number**

1159292

**Registered office**

28 St John's Wood Road, London NW8 7HA

**Independent auditor**

Buzzacott LLP, 130 Wood Street, London EC2V 6DL

**Bankers**

CAF Bank Ltd, 25 Kings Hill Avenue, West Malling, Kent M19 4JQ

**Investment managers**

Redmayne Bentley LLP, 9 Bond Court, Leeds, West Yorkshire LS1 2JZ

# The Liberal Jewish Synagogue

## TRUSTEES' REPORT FOR THE YEAR ENDED

### 31 DECEMBER 2019

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The Trustees are pleased to present their Trustees' Report together with the financial statements of the charitable company for the year ended 31 December 2019.

In writing this report, the Trustees are mindful of the circumstances in which the organisation finds itself in 2020 and this document will refer to the COVID-19 pandemic and its impact on The Liberal Jewish Synagogue, as necessary.

## Vision and values

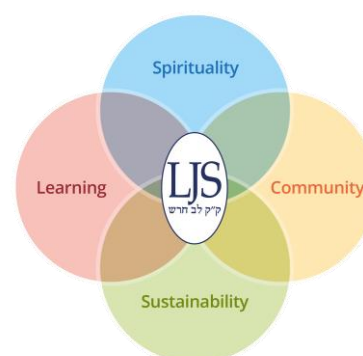
The Liberal Jewish Synagogue ('the LJS') is the oldest and largest of 40 Liberal and Progressive Jewish communities in the UK, Republic of Ireland, Holland and Denmark. The synagogue is an inclusive and egalitarian community of Members and Friends, staff and volunteers who seek to sustain and develop the Jewish people's task, which is to build a just and compassionate world that is based on our commitment and responsibility to each other and to the global environment. The leaders of the community strive to enrich and deepen the uniqueness of our identity in a context of shared spirituality and creativity, intellectual challenge and meaningful relationships.

Our work is guided by our values:

1. The LJS seeks to be a warm, welcoming and compassionate community for all those who wish to engage with Judaism – *Kehillah*.
2. The LJS cherishes meaningful, shared worship and spiritual engagement within the context of Liberal Judaism – *Avodah*.
3. The LJS prioritises life-long learning and the intellectual challenge of Jewish texts, ideas and practice – *Torah*.
4. The LJS nurtures meaningful relationships through pastoral care and spiritual encounter and facilitates social networking – *Gemilut Chasadim*.
5. The LJS values all purposeful activity designed to repair and heal the world – *Tikkun Olam*.
6. The LJS celebrates and commemorates all life cycle events that help to give meaning to people's lives – *Chayyim*.
7. The LJS is committed to transparent and responsible governance of the congregation and financial accountability by its Trustees – *Din v'Cheshbon*.
8. The LJS encourages its Members' contribution to the dynamic growth and development of Liberal Judaism in Europe, Israel and beyond – *Yahadut Mitkademet*.

## Activities

The work of the LJS is organised into four strategic areas: spirituality, learning, community, and sustainability. Each year the Honorary Officers, Council, Executive Director, Rabbis, senior members of staff and committee chairs work collaboratively to review and agree the programme of services, activities, and events for the coming year. An annual plan and a budget are produced and approved by Council. Progress against this plan is reviewed regularly by the Executive Director, Rabbis, senior staff and committees and reported to the Honorary Officers and Council.



## 2019 Highlights

During 2019 some of the highlights and achievements included:

- The ordination of Igor Zinkov and his appointment as a full-time Rabbi from September 2019
- The LJS Nursery celebrated its fifteenth successful year
- The Rimmon Religion School moved to a rabbinic-led model and added music to its curriculum

**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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- A very successful evening of Jazz in November 2019 which brought together the community and raised some vital funds for the building renewal programme
- Raising over £67,000 for other charities as part of our annual *Yom Kippur* appeal
- Completion of phase one of the new heating system (new boilers) and the first stage of refurbishing all of the toilets in the synagogue building
- Providing free venue hire to other charities, including hosting the Liberal Judaism 'Day of Celebration' in June 2019.

### **Spirituality (including music)**

The provision of religious services for *Shabbat* (Sabbath) and festivals as well as life-cycle celebrations, under the leadership of Senior Rabbi, Alexandra Wright, is central to the LJS. During 2019, this included eighteen *Bar/Bat Mitzvot*, two baby blessings, two weddings, and thirty-nine funerals, fourteen of which were burials at our cemetery in Willesden Green, London. One of the many highlights of the year was 'Behind the Mask' to mark the celebration of the festival of Purim.

Sadly, in April 2019, our Emeritus Rabbi, Rabbi Dr David J. Goldberg, OBE died; he is much missed by both this congregation and by the broader Progressive Judaism movement.

In July 2019, Igor Zinkov was ordained and in September joined our Senior Rabbi, Alexandra Wright and Rabbi Elana Dellal on the rabbinic team as a full-time rabbi. He was appointed initially in a non-permanent role while his visa was finalised and his permanent post could be confirmed (February 2020).

The LJS continues its strong commitment to music as an integral part of our services, education programme, community events, and heritage. Since the synagogue closed on 23 March 2020 due to COVID-19, the professional choir, led by Director of Music, Cathy Heller Jones and, on occasions, the Members Choir, continue to provide music for each *Shabbat* service, joining the rabbis online via our dedicated YouTube channel (<https://tinyurl.com/LJSyoutube>).

### **Learning**

Throughout the year, there are numerous opportunities for all ages to learn at the LJS. From the beginning of 2019, the Learning Circle (our adult education programme) began offering courses that allowed participants to attend in person or to join the course simultaneously online. This experience allowed for a smooth transition to an online programme which we introduced for children, adults and the LJS Nursery programmes in March 2020 following the government lock-down.

During 2019, Rimon, our religion school, was attended by 116 children, guided by qualified teachers and Rimon-graduate teaching assistants. Rimon now includes music as part of the curriculum. Dr Dov Softi, Headteacher for many years, stood down from this post and has allowed the LJS to adopt a rabbinic-led approach for the religion school. Rimon is managed by the Vice Principal, Rabbi Elana Dellal, with contributions from Rabbi Wright and Rabbi Zinkov.

Rabbi Dr Michael Hilton continues as our Scholar in Residence; one of the highpoints of the adult learning programme in 2019 was his course, 'Deep Calls to Deep', which attracted wide interest and participation from within and outside our community.

The LJS Nursery School celebrated its fifteenth successful year. Open to members and non-members, during 2019 it welcomed four classes of children aged between 2-5 years old. The parents of these children remain delighted with, and supportive of, the school as it prepared and moved to offering an online service from March 2020, in advance of other nurseries in the St John's Wood area.

**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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## **Community**

The LJS offers a wide range of social and cultural activities for the whole community, bringing enjoyment as well as pastoral care for those in need. Through the efforts of Community Care Co-ordinator, Aviva Shafritz, the rabbis, together with a committed group of volunteer co-ordinators and over 150 volunteers, the LJS is able to provide regular contact and support for those in urgent need, and weekly and monthly events. In addition to our own endeavours, we work in partnership with local organisations to provide public benefit for the isolated, elderly, disabled, and for asylum-seeking families. We also offer selected charities the opportunity to hire rooms at the LJS at a preferential rate, to run their own gatherings and meetings.

## **Volunteers**

Volunteering is at the heart of the synagogue. Over 200 Members and Friends volunteer at the LJS in many ways and without them we could not be able to run the activities or provide the events and services we offer. Members also volunteer to act as Trustees and to sit on a wide range of committees and working groups, where they can use their specialist knowledge and contribute to our activities. The LJS also offers volunteer work-experience to adults with learning disabilities who attend from the nearby Lisson Grove Hub. Further information about how the charity benefits from its volunteers can be found in the *LJS Annual Review*.

## **Public benefit**

In addition to its religious and educational aims, the LJS functions as a centre for communal activities to which the wider community is regularly welcomed. This includes social events such as bridge, video and tea, and the Out and About Club which provides fortnightly entertainment for elderly, disabled, and often isolated, members of the local community. Singing for the Mind is a weekly group, led by a trained singing leader, for people with memory problems, together with their carers, to help those with moderate dementia. The LJS organises a monthly Drop-in for Asylum Seeker Families for over 170 adults and their children. Members and Friends give financial help and donate food and clothing as well as giving their time.

The LJS supports inter-faith initiatives such as our 'Festival for All' to celebrate *Chanukkah*. In addition to our direct involvement in support of the London Society of Jews and Christians, the LJS works with neighbouring churches and mosques, meeting regularly with religious leaders to discuss issues of local and national concern or interest.

The Trustees have had regard to the guidance issued by the Charity Commission concerning public benefit. They are satisfied that the information given in this report, particularly regarding the activities undertaken when read in conjunction with the objects of the charity, demonstrates that the requirements to identify public benefit have been met.

## **Working in partnership**

The charity is the flagship synagogue of the Liberal Judaism movement (the umbrella organisation of Liberal and Progressive synagogues in the UK and parts of Europe). We provide the movement with financial and other support. Through Liberal Judaism, we also support Leo Baeck College, which is the primary academic and education institution for European Progressive Judaism and where many Progressive rabbis are trained. The LJS is a member of the European Union of Progressive Judaism and the World Union for Progressive Judaism. We are also members of the UK Board of Deputies of British Jews with four members of our congregation serving as representatives. This ensures that the voice of the LJS is heard within the umbrella group that speaks for the British Jewish community.

During 2019 the LJS was pleased to host several events organised by both the Board of Deputies of British Jews and by Liberal Judaism, including the LJ Day of Celebration in June 2019.

**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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## **Sustainability**

Sustainability is not just about the future of our organisation; we are also concerned with the wider world and our planet. During 2019, the Social Action Committee was re-formed to co-ordinate a wide number of initiatives within our community and beyond. We continue to reduce our paper and plastic use and have implemented a Fair-Trade policy on such regular items as sugar, coffee and tea.

The infrastructure improvement programme that began in 2017 is ongoing; in 2019 this included replacing the almost thirty-year-old boilers as the first phase of renewing our heating system. This will reduce costs as well as our carbon footprint. During the summer academic holiday, the LJS embarked on a programme of replacing and rebuilding the seven main toilet facilities.

### **Income generation**

The LJS is dependent upon the contribution of membership fees to meet its general running costs, those, for example, such as the rabbis and services, teaching, community support, administrative salaries, and overheads for the building and cemetery in Pound Lane, Willesden. A significant number of our Members and Friends pay specially agreed reduced rates. No one is ever excluded on their ability to pay.

We are fortunate that some Members make additional donations to assist those who are unable to pay the full fees. The President's Patrons Fund, led by President Martin Slowe, also encourages Members to make an ongoing substantial financial commitment to support the sustainability of the LJS.

During 2019 the LJS held its first Jazz Evening which was very successful and raised funds for the ongoing infrastructure programme.

Some of our activities could not run without internal fundraising campaigns and external grants. We are grateful to the continuing project funding provided by the Eranda Rothschild Foundation, Pears Foundation, and Ernest Hecht Charitable Foundation.

During the year we received, or were advised about, an unprecedented number of large legacies, including one which will be held as an endowment to benefit the Pound Lane Cemetery. Legacies are greatly appreciated by the Trustees, but cannot necessarily be predicted in future years.

The plans to develop unused land adjacent to the cemetery at Pound Lane were agreed by Council in 2019, with planning permission granted for the building of a new apartment block. In exchange for the land and a consideration, the agreement with the developer is that once the work is completed the LJS will own a number of flats that can be rented to yield a regular income.

Each year, our Members and Friends support four charities through the annual High Holy Day Appeal: one Anglo-Jewish, one based in Israel, one UK non-Jewish charity, plus the United Jewish Israel Appeal (UJIA). In 2019, over £67,000 was raised and distributed from this appeal. The LJS also collects voluntary contributions to the UK Board of Deputies of British Jews, as well as making an annual grant contribution of over £90,000 to support the movement for Liberal Judaism.

As a charity, the LJS aims to achieve best practice in the way in which it communicates with supporters. It takes care with both the tone of its communications and the accuracy of its data. The synagogue adheres to the Fundraising Regulator Code of Fundraising Practice. It applies best practice to protect supporters' data: it never sells data or swaps data with other organisations and ensures that communication preferences can be changed at any time. The LJS manages its own fundraising and does not employ professional fundraisers. The LJS undertakes to react to and investigate any complaints regarding its fundraising activities and to learn from them and improve its service. During 2019, the charity received no complaints about its fundraising activities.

**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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## Plans for 2020

As we write this Trustees' Report, The Liberal Jewish Synagogue has been observing the government lock-down due to the COVID-19 pandemic. Our Annual Plan for 2020 has been adapted to allow for the closure of the synagogue; using available technology, our many religious observances, educational programmes, and activities are now delivered online. This has been made possible with the support of our staff, who currently work from home. Details of the changes we have implemented are detailed below.

**Religion:** We continue to provide weekly Friday night and *Shabbat* services as well as observing all festivals and special services. This includes music and is delivered via YouTube with a closed Zoom *Kiddush*.

**Learning:** Rimon Religion School, the Nursery School and adult education are all being delivered online.

**Community:** The volunteer programme has expanded with the focus being regular contact and support for all members of the LJS, irrespective of age. Over 170 people have volunteered to make regular calls or to deliver shopping. Not all activities have been able to move online, but the volunteer leads for each activity are in regular contact with those who would normally participate.

**Sustainability:** Although an annual plan and budget were agreed for 2020, at the time of writing this report we are anticipating a substantial decrease in income. Plans to undertake the next phase of the heating and toilet projects are on hold, as is the urgent, and unplanned, requirement to replace the roof for the entire structure, including the Blazer Court flats who are paying for their share of the work.

Significant changes worth noting include:

- Rapid training of volunteers, staff, and the congregation to use Zoom and YouTube and for staff to work from home, securely and in line with health and safety
- Additional investment in laptops, webcams and other equipment to facilitate online working; this includes planning and preparation to upgrade the technology within the synagogue as the preparation to move back to the building
- Increased participation at services and festivals, including many who joined the online Communal Passover *Seder* but who had not attended the physical gathering in previous years
- The musicians recording of all the music in their own homes which is edited each week to provide a rich and varied accompaniment to all services
- Complying with government guidelines to conduct funerals including safe burials at the Pound Lane cemetery. Where agreed with the families, the funeral and prayers are transmitted online
- Recording of all sermons for future viewing on YouTube, as well as an archive-only version of the full service
- Increased pastoral support, especially for those who are bereaved and those with complex needs
- Singing for the Mind, the weekly group for people with memory loss moving online and continuing to meet, providing vital contact and stimulation for those in need
- The Drop-in for Asylum Seeker Families having to close, but the 170+ supported families now receiving Tesco vouchers to enable them to buy food and other necessities
- The move to a new, robust and more responsive website is underway and will launch this year, improving our ability to communicate and publicise our work
- Council passing a resolution to allow for meetings to be held electronically and to allow for Council election nominations to be received by email
- The Honorary Officers meeting weekly to monitor the ongoing situation. They, along with the Council, Executive Director, Rabbis, senior staff, Committee Chairs and key volunteers are planning for and responding to, the potential changes facing the LJS in the near future.



**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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

### **Governing document**

The Liberal Jewish Synagogue is a company limited by guarantee (company number 09113305) governed by its Memorandum and Articles of Association dated 31 October 2014. This limited company was also registered as a charity (charity number 1159292) with the Charity Commission in November 2014. Prior to incorporation the LJS was an unincorporated charitable organisation.

### **Organisation**

The members of the Council act as Trustees and administer the charity and also act as the Directors of the charitable company. The Council can have up to 19 members and meets monthly (except August). Wherever possible, the Chairs of the main Council committees are Council Members. All committees and working groups meet on a regular basis and provide recommendations to the Council for decision-making. The Council appoints an Executive Director to act in stewardship and manage the day-to-day running of the organisation. The Executive Director has delegated authority, as approved by the Trustees, for operational matters. The Trustees believe that there is appropriate governance, organisational model and staffing structure in place to monitor and support the activities undertaken by our staff and volunteers.

### **Appointment of Trustees**

The charity is a religious institution, and there is a requirement to be of the Jewish faith to be a Member. Only Members of the Liberal Jewish Synagogue can be elected to the Council. Trustees (Council members) are elected by the members of the LJS by a show of hands at the Annual General Meeting. Trustees are elected to serve for three years, to a maximum of two terms. Any Trustee who has served six or more years cannot stand for re-election until at least one more year has passed, unless they are an Honorary Officer. When vacancies for new Council members arise, a notice calling for nominations is issued and communicated widely.

The Council elects from its members a Chairman, Honorary Treasurer and any other positions, as agreed by Council, to constitute the Honorary Officers. Council delegates the running of the organisation to the Honorary Officers, subject to their overall supervision and monitoring of the financial position.

### **Trustee induction and training**

Training for Trustees is by practice, encouragement to attend appropriate courses, and informal mentorship from other Trustees. Before standing for election, members are encouraged to serve on committees. New Trustees are given an induction pack comprising a copy of the Charity Commission 'Welcome Pack for New Trustees', a copy of the LJS Constitution, the minutes of at least three Council meetings and a Charity Trustee form stating that they acknowledge and accept their responsibilities as Trustees, which they must sign and return. They also attend briefing sessions.

### **Related parties and co-operation with other organisations**

None of our Trustees receive remuneration or other benefit from their work as a Trustee for the charity without approval. Only expenses incurred in the performance of Trustees' duties can be reimbursed. Any connection between a Trustee or a member of staff of the charity must be disclosed to the Council in the same way as any other contractual relationship with a related party.

In the current year, any related party transactions are reported in Note 20 to the accounts. Council is careful to monitor for any potential conflict of interest and respond accordingly. In 2019 it was noted that one Trustee is employed by the company appointed to undertake the toilet refurbishment (as permitted by the Articles of Association) and another Trustee is Vice Chair of Liberal Judaism.



**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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## **Financial review**

The financial year to 31 December 2019 was a very positive one for the LJS as we benefited from an exceptional number of donations and two large legacies. The overall surplus for the year to 31 December 2019 was £821,573 (2018: loss £47,448).

### **Income**

This large surplus has been achieved through legacies received or notified in the year totalling £657,763, including one endowment of £292,763 (Legacies 2018: £38,397). A large proportion of these funds was received in 2020 and has been passed to our investment managers for investing so the community can benefit from the capital and any income in future years.

We also received donations and grants totalling £539,606 (2018: £295,841). The Council owes a huge debt to all our donors, but special thanks must go to an anonymous donor and our President, as well as our Patrons, who, through the President's Patron's Fund, have made a substantial contribution to the LJS this year.

Our membership income increased slightly to £630,286 (2018: £613,826). However, we are also conscious of the effect the COVID-19 pandemic may have on our membership income not only next year but for many years to come.

Unfortunately, our main educational activities, the LJS Nursery and Rimon, our religion school and our adult education programme, all suffered a fall in income this year. The LJS Nursery reduced its income to £361,183 (2018: £401,217) due to a small reduction in the number of pupils, and our Rimon and adult education had a 28% fall in income to £23,578 (2018: £32,499). This was due to a reduction in fees as well as no overseas learning trip in 2019.

The income from the cemetery also decreased to £225,982 in 2019 (2018: £265,271).

The good news in 2019 was that venue hire increased, following the refurbishments of the ground floor over the last few years and this source of income increased to £45,871 (2018: £32,700). Investment income also increased in 2019 to £137,011 from £47,955 in 2018. This income exceeds our expectations and is likely to reduce to the COVID-19 pandemic.

### **Expenditure**

Our unrestricted costs increased by £91,740 in 2019 to £1,810,436 (2018: £1,718,696) and our restricted expenditure also increased to £216,406 from £78,927. The increase in both unrestricted and restricted expenditure was mainly due to refurbishing the boilers and the toilet facilities. The work on the boilers is the first phase of the heating system renovation in a building which is over 28 years old. In 2018, there was limited infrastructure work undertaken. The next phase, as well as all other capital projects, has been placed on hold due to the COVID-19 pandemic.

Other unrestricted costs increased in line with or slightly above inflation, despite tight controls being in place. In 2019, salaries, our largest overhead, increased to £867,029 (2018: £844,348). This included the much needed and planned increase in the rabbinic staff with the appointment of Rabbi Igor Zinkov from September 2019, small changes to working hours of existing staff and staff salary increases based on the rate of inflation. All administration overheads were roughly in line with the previous year.

### **Future**

The year to 31 December 2019 is the year in which we were fortunately able to put aside some income to secure the future of the LJS. Our investment manager will continue to work hard in managing these surplus assets, along with our existing investments, to his best ability. Any additional investment income will contribute to our unrestricted costs.

# The Liberal Jewish Synagogue

## TRUSTEES' REPORT FOR THE YEAR ENDED

### 31 DECEMBER 2019 (continued)

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The LJS will always strive to cover unrestricted costs, but this is a growing concern, particularly with the changes to our way of life due to the COVID-19 pandemic. The Council will also continue to seek ways to generate additional income to cover any future shortfalls in income. It is only with the continued support of our members, even in these uncertain times, the LJS will be able to flourish and grow for many years to come.

### Investment policy

The Investment Committee, which is a sub-committee of the Finance Committee, includes the Honorary Treasurer and Members invited for their expertise and knowledge of finance and investments. Redmayne Bentley LLP, our investment managers, continued to follow the Council's agreed policy of investing in ethical investments to achieve capital growth. During 2019 investments increased to £1,849,973 (2018: £1,738,403), an increase of 6.4% against a minimum target of 3%. The investment committee is in regular contact with our investment managers and the group meets regularly to discuss the investments held and their performance.

### Reserves policy

The policy of the Trustees is to maintain a level of reserve that will provide a stable base from which to fund the charity's future activities, including capital expenditure. The target set is £450,000 which represents three months' expenditure. At 31 December 2019, the charity had free reserves of £1,543,688 (2018: £1,215,363), based on the general funds (Note 17) that could be drawn upon if required by the Trustees for specific purposes as agreed by them. If cash is required to meet our requirements, this can be realised from investments, including property. Details of both Unrestricted and Restricted Funds are summarised in Note 17 to the accounts.

The free reserves currently exceed the target level; the Trustees are mindful of the need to retain funds in reserve to fund both unforeseen costs and the ongoing maintenance costs of the synagogue's premises. Given the anticipated level of work required in respect of the building over the coming years, the Trustees consider the level of reserves held to be reasonable and appropriate.

### Risk management

The Trustees have a risk management strategy which comprises:

- an annual assessment of the principal risks and uncertainties that the charity faces
- the establishment of policies, systems and procedures to mitigate those identified risks, and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The LJS Risk Register is regularly reviewed and updated by the Finance Committee, Honorary Officers, Chairs of Committees and the Executive Director. This register sets out the major risks to which the synagogue is exposed and the systems which have been established to mitigate those risks.

In 2020, the Trustees recognise the risk to the LJS of COVID-19 and the potential impact it may have on income generation. Long-term financial sustainability remains a major risk for the LJS. Our membership and nursery fees, which are the primary sources of income, may reduce as a consequence of the pandemic, as well as income generated from the use of our building.

The recruitment of experienced volunteers and well-trained staff remains a key priority for the synagogue. The Council and senior staff regularly consider the implications for attracting and supporting qualified people and have agreed processes in place to assist with this.

Internal financial management risks are reduced through the implementation of internal controls in respect of the recording and the authorisation of all accounting transactions. Budgets are set for all types of expenditure; these are monitored by senior management, the Finance Committee, Honorary Officers and the Council.

**The Liberal Jewish Synagogue**  
**TRUSTEES' REPORT FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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Management accounts are produced on a quarterly basis. The Executive Director meets regularly with the Honorary Officers, and all financial details are regularly monitored by them.

Attention is also focused on mitigating non-financial risks arising from safeguarding, fire, health and safety, security and vulnerable adult safeguarding which are dealt with by committees and groups of volunteers. This is overseen by the senior management, Honorary Officers, and the Council.

## **Statement of Trustees' responsibilities**

The Trustees (who are also Directors of the Liberal Jewish Synagogue for the purposes of company law) are responsible for preparing the Trustees' Report and financial statements in accordance with applicable law and with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Each of the Trustees confirms that:

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditor is unaware, and
- the Trustee has taken all the steps that he/she ought to have taken as a Trustee in order to make himself/herself aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

This confirmation is given and should be interpreted in accordance with the provisions of S418 of the Companies Act 2006.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Sue Head  
Chairman

**The Liberal Jewish Synagogue**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**THE LIBERAL JEWISH SYNAGOGUE**

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## **Opinion**

We have audited the financial statements of the Liberal Jewish Synagogue (the 'charitable company') for the year ended 31 December 2019 which comprise the statement of financial activities, the balance sheet and statement of cash flows, the principal accounting policies and the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2019 and of 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.

## **Basis for opinion**

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

## **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**The Liberal Jewish Synagogue**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**THE LIBERAL JEWISH SYNAGOGUE (continued)**

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

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

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

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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

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

**The Liberal Jewish Synagogue**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF**  
**THE LIBERAL JEWISH SYNAGOGUE (continued)**

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## **Use of our report**

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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

**The Liberal Jewish Synagogue**  
**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 DECEMBER 2019**

		Unrestrict- ed funds 2019 £	Restricted funds 2019 £	Endow- ment funds 2019 £	Total funds 2019 £	Unrestrict- ed funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
<b>INCOME FROM</b>								
Donations and legacies	2	1,324,984	209,908	292,763	1,827,655	864,695	83,369	948,064
Fundraising events	3	5,146	–	–	5,146	2,302	–	2,302
Investments	4	163,363	–	–	163,363	95,711	–	95,711
Charitable activities	5	715,130	–	–	715,130	781,402	–	781,402
<b>TOTAL INCOME</b>		<b>2,208,623</b>	<b>209,908</b>	<b>292,763</b>	<b>2,711,294</b>	<b>1,744,110</b>	<b>83,369</b>	<b>1,827,479</b>
<b>EXPENDITURE ON</b>								
Charitable activities	6	1,810,436	216,406	–	2,026,842	1,718,696	78,927	1,797,623
<b>TOTAL EXPENDITURE</b>		<b>1,810,436</b>	<b>216,406</b>	<b>–</b>	<b>2,026,842</b>	<b>1,718,696</b>	<b>78,927</b>	<b>1,797,623</b>
<b>NET INCOME (EXPENDITURE) BEFORE INVESTMENT GAINS (LOSSES)</b>								
		398,187	(6,498)	292,763	684,452	25,414	4,442	29,856
<b>NET GAINS (LOSSES) ON INVESTMENTS</b>								
	12	137,121	–	–	137,121	(77,304)	–	(77,304)
<b>NET INCOME (EXPENDITURE) FOR THE YEAR</b>								
		535,308	(6,498)	292,763	821,573	(51,890)	4,442	(47,448)
Transfers between funds	17	–	–	–	–	4,015,312	(4,015,312)	–
<b>NET MOVEMENT IN FUNDS</b>		<b>535,308</b>	<b>(6,498)</b>	<b>292,763</b>	<b>821,573</b>	<b>3,963,422</b>	<b>(4,010,870)</b>	<b>(47,448)</b>
<b>RECONCILIATION OF FUNDS</b>								
Total funds brought forward	17	6,641,011	145,442	–	6,786,453	2,677,589	4,156,312	6,833,901
<b>TOTAL FUNDS AT 31 DECEMBER 2019</b>		<b>7,176,319</b>	<b>138,944</b>	<b>292,763</b>	<b>7,608,026</b>	<b>6,641,011</b>	<b>145,442</b>	<b>6,786,453</b>

All income and expenditure derives from continuing activities.

The notes on pages 18 to 29 form part of these financial statements.



**The Liberal Jewish Synagogue**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2019**

Company registered number: 09113305  
Charity registered number: 1159292

	Note	2019		2018	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible assets	10		4,828,976		4,642,320
Heritage assets	11		54,450		54,450
Investments	12		<u>2,411,633</u>		<u>2,306,368</u>
			<b>7,295,059</b>		<b>7,003,138</b>
<b>CURRENT ASSETS</b>					
Stocks	13	428		–	
Debtors	14	774,575		197,037	
Cash at bank and in hand		<u>638,670</u>		<u>226,160</u>	
		<b>1,413,673</b>		423,197	
<b>CREDITORS:</b> Amounts falling due within one year	15		<u>(783,705)</u>		<u>(189,882)</u>
<b>NET CURRENT ASSETS</b>			<u><b>629,968</b></u>		<u>233,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<b>7,925,027</b>		7,236,453
Provisions for liabilities	16		<u>(317,000)</u>		<u>(450,000)</u>
<b>NET ASSETS</b>			<u><b>7,608,027</b></u>		<u>6,786,453</u>
<b>CHARITY FUNDS</b>					
Restricted Funds	17		138,945		145,442
Endowment Funds	17		292,763		–
Unrestricted funds	17		<u>7,176,319</u>		<u>6,641,011</u>
<b>TOTAL FUNDS</b>			<u><b>7,608,027</b></u>		<u>6,786,453</u>

The financial statements were approved by the Trustees on 11 June 2020 and signed on their behalf by:

Sue Head  
Chairman

Peter Loble  
Honorary Treasurer

The notes on pages 18 to 29 form part of these financial statements.

**The Liberal Jewish Synagogue**  
**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED**  
**31 DECEMBER 2019**

	2019	2018
	£	£
<b>Cash flows from operating activities</b>		
Net income/(expenditure) for the year	<b>821,573</b>	(47,448)
<b>Adjustment for:</b>		
Depreciation charges	<b>49,890</b>	33,146
Interest and dividends (received)	<b>(137,011)</b>	(47,956)
Rent (received)	<b>(26,352)</b>	(47,756)
Net (gains)/losses on investments	<b>(147,665)</b>	77,304
(Increase)/decrease in stock	<b>(428)</b>	3,495
(Increase)/decrease in debtors	<b>(577,538)</b>	(65,825)
Increase/(decrease) in creditors	<b>593,823</b>	(111,089)
(Decrease)/increase in pension costs provision	<b>(133,000)</b>	–
Net cash (received)/used in operating activities	<b><u>443,292</u></b>	<u>(206,129)</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	<b>(236,546)</b>	(13,187)
Purchase of investments	<b>(828,883)</b>	(842,217)
Proceeds from sale of investments	<b>864,979</b>	828,777
Dividend and interest receipts	<b>137,011</b>	47,956
Rent received	<b>26,352</b>	47,756
Net cash (received)/used in investing activities	<b><u>(37,087)</u></b>	<u>69,085</u>
<b>Total Cash Flows</b>	<b>406,205</b>	(137,044)
Cash and cash equivalents at 1 January 2019	<b>255,468</b>	392,512
<b>Cash and cash equivalents at 31 December 2019</b>	<b><u>661,673</u></b>	<u>255,468</u>
<b>Cash at bank and short term deposits</b>		
Cash at bank and in hand	638,670	226,160
Cash held by investment managers	23,003	29,308
<b>Cash and cash equivalents at 31 December 2019</b>	<b><u>661,673</u></b>	<u>255,468</u>

The notes on pages 18 to 29 form part of these financial statements.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019**

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**1 ACCOUNTING POLICIES**

**1.1 Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Liberal Jewish Synagogue meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounts are presented in Sterling and are rounded to the nearest pound.

**1.2 Company information**

The Liberal Jewish Synagogue is a private company limited by guarantee and incorporated in England. Its registered office and principal place of business is 28 St John's Wood Road, London, NW8 7HA.

**1.3 Fund accounting**

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

The general fixed asset fund represents the net book value of tangible fixed assets and heritage assets which are not readily realisable in pursuit of the charity's day-to-day operation.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

Transfers between funds occur for a number of reasons including when funds are closed on completion of a project, when fixed assets are purchased or when Trustees decide to release funds from a designated fund.

**1.4 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income from charitable activities relates mainly to fees received in respect of the LJS Nursery School, cemetery fees, and payments for books and materials for Rimon Religion School students, venue hire and synagogue activities.

Interest on funds held at the bank on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared. Interest and dividends from the investment portfolio are recognised on notification by our investment manager (Note 12).

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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**1 ACCOUNTING POLICIES (continued)**

Investment income relates to rental income (which is recognised when it comes due), income from an associated company (when it is received), and dividends and interest received in relation to fixed asset investments held by the charity.

**1.5 Expenditure**

Expenditure is accounted for on an accruals basis. Support costs, including governance costs, are allocated to charitable costs against two grouped strategic areas: Spirituality & Sustainability (90%) and Learning & Community (10%). Irrecoverable VAT is included with the expense item to which it relates.

Governance costs are the costs of providing information to and attendance at trustees' meetings and public accountability.

**1.6 Going concern**

The Trustees have reviewed the circumstances of the charity and consider that adequate resources continue to be available to fund the activities of the charity of the foreseeable future. The Trustees do not believe that the COVID-19 pandemic will have any impact on the charity's ability to continue as a going concern based on reserves and the value of investments held. The Trustees therefore consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**1.7 Tangible fixed assets and depreciation**

The charity's freehold property comprises land and buildings including subsequent improvements to the property. Depreciation is not charged on the land element, which is instead subject to impairment review. No depreciation charge is made against the building and improvements as it is considered that the residual value of these is at least as great as the carrying value and not materially different to cost.

The charity operates a rolling repairs and maintenance programme to prolong the useful life of the property and to ensure that the above policy continues to be appropriate.

Other tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings:	4% to 20%
Computer equipment:	25% to 33%

**1.8 Heritage Assets**

Heritage assets are assets of historical or religious importance that are held to further the preservation, conservation and education objectives of the synagogue and contribute to culture and activities. They are capitalised immediately on purchase or receipts of donation, and held at cost as depreciation is not considered to be material. The Trustees perform an annual impairment review and depreciation is charged only if significant impairment is found to have occurred.

**1.9 Investments**

Investments are a form of basic financial instrument. They are initially recognised at their transaction value and subsequently measured at their fair value as at the reporting date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Investment property is initially recognised at cost. After recognition, it is carried at fair value determined annually by external valuers and derived from the current market rents and investment property yields for comparable real estate, adjusted if necessary for any difference in the nature, location or condition of the specific asset. No depreciation is provided. Changes in fair value are recognised through profit or loss.

**1.10 Stocks**

Stocks are valued at the lower of cost and net realisable value on a first in first out basis.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

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**1 ACCOUNTING POLICIES (continued)**

**1.11 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount repaid net of any trade discounts due.

**1.12 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**1.13 Creditors**

Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.14 Provisions for liabilities**

Provisions are made where an event has taken place that gives the charity a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to statement of financial activities in the year that the charity becomes aware of the obligation, and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

Contingent liabilities are not recognised. They arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date, or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

When payments are eventually made, they are charged to the provision carried in statement of financial position.

**1.15 Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. The Trustees do not believe that the current COVID-19 pandemic will have a material impact, however, the nature of estimation means that actual outcomes could differ from those estimates.

*Accruals:*

The charity makes an estimate of accruals at the year-end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

*Tangible fixed assets:*

Tangible fixed assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending upon a number of factors. In re-assessing the assets' lives, factors such as technological innovation, product life cycles and maintenance programmes are considered.

*Provision for future pension costs:*

The charity has made an estimate of the future costs required to fund the deficit on the pension scheme. The original provision was based on an actuarial valuation and re-evaluated in 2019. The provision is stated at that amount less subsequent payments made to reduce the liability.

In the interest of consistency, where we have made improvements to the layout or substance of the accounts we applied the same approach to the previous year (for comparative purposes). Presentational improvements do not affect the overall outcome.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

**2 INCOME FROM DONATIONS AND LEGACIES**

	Unrestrict- ed funds 2019 £	Restricted funds 2019 £	Endow- ment funds 2019 £	Total funds 2019 £	Unrestrict- ed funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Membership fees receivable	630,286	–	–	630,286	613,826	–	613,826
Donations	329,698	–	–	329,698	212,472	–	212,472
Restricted donations and grants	–	209,908	–	209,908	–	83,369	83,369
Legacies	365,000	–	292,763	657,763	38,397	–	38,397
	<b>1,324,984</b>	<b>209,908</b>	<b>292,763</b>	<b>1,827,655</b>	<b>864,695</b>	<b>83,369</b>	<b>948,064</b>

**3 FUNDRAISING EVENT INCOME**

	Unrestrict- ed funds 2019 £	Restricted funds 2019 £	Endow- ment funds 2019 £	Total funds 2019 £	Unrestrict- ed funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Fundraising event income	5,146	–	–	5,146	2,302	–	2,302

One event was held in 2019 specifically to raise money for LJS renewal programme.

**4 INVESTMENT INCOME**

	Unrestrict- ed funds 2019 £	Restricted funds 2019 £	Endow- ment funds 2019 £	Total funds 2019 £	Unrestrict- ed funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Investment property rental income	26,352	–	–	26,352	26,103	–	26,103
Blazer Court income	–	–	–	–	21,653	–	21,653
Interest and dividends receivable	137,011	–	–	137,011	47,955	–	47,955
	<b>163,363</b>	<b>–</b>	<b>–</b>	<b>163,363</b>	<b>95,711</b>	<b>–</b>	<b>95,711</b>

**5 INCOME FROM CHARITABLE  
ACTIVITIES**

	Unrestrict- ed funds 2019 £	Restricted funds 2019 £	Endow- ment funds 2019 £	Total funds 2019 £	Unrestrict- ed funds 2018 £	Restricted funds 2018 £	Total funds 2018 £
Nursery school	361,183	–	–	361,183	401,217	–	401,217
Cemetery	225,982	–	–	225,982	265,271	–	265,271
Religion school	23,578	–	–	23,578	32,499	–	32,499
Venue hire	45,871	–	–	45,871	32,700	–	32,700
High Holy Day tickets	18,920	–	–	18,920	17,102	–	17,102
Other synagogue activities	39,596	–	–	39,596	32,613	–	32,613
	<b>715,130</b>	<b>–</b>	<b>–</b>	<b>715,130</b>	<b>781,402</b>	<b>–</b>	<b>781,402</b>

Other synagogue activities include book sales and wedding fees.





**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

**7 AUDITOR'S REMUNERATION**

The auditor's remuneration amounted to £7,700 (2018: £9,480).

**8 ALLOCATION OF STAFF**

The average monthly number of employees was 54 (2018: 55), 10 were full time (2018:11), 44 were part time (2018: 44). Of these, are staff who work during term times as teachers in the LJS Nursery or the Rimon religion school. The LJS also offers young people the opportunity to work as teaching assistants in Rimon. They receive a stipend for each session they work.

	2019	2018
The number of full-time equivalents was:	<b>FTE</b>	<b>FTE</b>
Spirituality and Sustainability	<b>9.7</b>	8.8
Learning & Community	<b>11.6</b>	12.1
Support	<b>5.0</b>	5.1
	<b>26.3</b>	<b>26.0</b>

**9 STAFF COSTS**

Staff costs were as follows:

	2019	2018
	<b>£</b>	<b>£</b>
Wages and salaries	<b>867,029</b>	844,348
Employers' NIC	<b>71,695</b>	71,172
Other pension costs	<b>41,812</b>	42,460
	<b>980,536</b>	<b>957,980</b>

	2019	2018
The number of higher paid employees was:	<b>No.</b>	<b>No.</b>
In the band £60,001 - £70,000	<b>1</b>	1
In the band £70,001 - £80,000	<b>1</b>	1
In the band £90,001 - £100,000	<b>1</b>	1

There are three key management personnel within the charity. During the year, they received remuneration of £233,782 (2018: £210,890) including salary, employers' NIC and employer's contribution to pension.

**10 TANGIBLE FIXED ASSETS**

	Freehold property	Fixtures and fittings	Computer equipment	Total
<b>Cost</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January 2019	<b>4,477,426</b>	<b>272,094</b>	<b>17,044</b>	<b>4,766,564</b>
Additions	–	<b>235,106</b>	<b>1,440</b>	<b>236,546</b>
Disposals	–	<b>(53,863)</b>	–	<b>(53,863)</b>
<b>At 31 December 2019</b>	<b>4,477,426</b>	<b>453,337</b>	<b>18,484</b>	<b>4,949,247</b>
<b>Depreciation</b>				
At 1 January 2019	–	<b>117,492</b>	<b>6,752</b>	<b>124,244</b>
Charge for the year	–	<b>45,869</b>	<b>4,021</b>	<b>49,890</b>
Eliminated in disposal	–	<b>(53,863)</b>	–	<b>(53,863)</b>
<b>At 31 December 2019</b>	<b>–</b>	<b>109,498</b>	<b>10,773</b>	<b>120,271</b>
<b>At 31 December 2019</b>	<b>4,477,426</b>	<b>343,839</b>	<b>7,711</b>	<b>4,828,976</b>
At 31 December 2018	4,477,426	154,602	10,292	4,642,320

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

<b>11 HERITAGE ASSETS</b>	<b>2019</b>	<b>2018</b>
	£	£
<b>Cost</b>		
At 1 January 2019 and 31 December 2019	<u><b>54,450</b></u>	<u><b>54,450</b></u>

The figure represents the cost of the Shoah Memorial which was designed by Anish Kappor and dedicated on 10 November 1996. The memorial is very important to the LJS and its members given the significance of the Holocaust to the Jewish experience of the 20th Century.

In addition, the LJS holds a collection of paintings and other artefacts. These are not included in the balance sheet as historic cost information is not available and they are not considered to be of significant value to the open market, being of particular relevance to the LJS.

<b>12 FIXED ASSET INVESTMENTS</b>	<b>Investment Property</b>	<b>Listed Securities</b>	<b>Unlisted Securities</b>	<b>Total</b>
<b>Market Value</b>	£	£	£	£
<b>At 1 January 2019</b>	<b>538,655</b>	<b>1,738,403</b>	<b>2</b>	<b>2,277,060</b>
Additions	–	<b>828,883</b>	–	<b>828,883</b>
Disposals (proceeds: £875,657, realised losses: £10,679)	–	<b>(864,978)</b>	–	<b>(864,978)</b>
Unrealised gains on investments	–	<b>147,665</b>	–	<b>147,665</b>
<b>At 31 December 2019</b>	<b>538,655</b>	<b>1,849,973</b>	<b>2</b>	<b>2,388,630</b>
Cash held by investment manager	–	<b>23,003</b>	–	<b>23,003</b>
<b>At 31 December 2019</b>	<b>538,655</b>	<b>1,872,976</b>	<b>2</b>	<b>2,411,633</b>

<b>FIXED ASSET INVESTMENTS</b>	<b>Investment Property</b>	<b>Listed Securities</b>	<b>Unlisted Securities</b>	<b>Total</b>
<b>Market Value</b>	£	£	£	£
<b>At 1 January 2018</b>	<b>538,655</b>	<b>1,802,267</b>	<b>2</b>	<b>2,340,924</b>
Additions	–	<b>842,217</b>	–	<b>842,217</b>
Disposals (proceeds: £828,777, realised losses: £24,432)	–	<b>(853,209)</b>	–	<b>(853,209)</b>
Unrealised gains on investments	–	<b>(52,872)</b>	–	<b>(52,872)</b>
<b>At 31 December 2018</b>	<b>538,655</b>	<b>1,738,403</b>	<b>2</b>	<b>2,277,060</b>
Cash held by investment manager	–	<b>29,308</b>	–	<b>29,308</b>
<b>At 31 December 2018</b>	<b>538,655</b>	<b>1,767,711</b>	<b>2</b>	<b>2,306,368</b>

Investments at fair value comprise:	<b>2019</b>	<b>2018</b>
	£	£
Investment property	<b>538,655</b>	538,655
Listed investments	<b>1,849,973</b>	1,738,403
Surplus cash	<b>23,003</b>	29,308
Unquoted investments	<b>2</b>	2
<b>Total investments</b>	<u><b>2,411,633</b></u>	<u><b>2,306,368</b></u>

The unlisted investment is in Eljayess Enterprises Limited, a wholly owned subsidiary of the LJS, which did not trade during the year. Blazer Court Limited is a subsidiary created to service the residential property above the synagogue through resident management charges. This has not been consolidated as it is not a beneficially owned company.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

<b>13 STOCKS</b>	<b>2019</b>	<b>2018</b>
	£	£
Books for resale	<b>428</b>	–
	<hr/> <hr/>	<hr/> <hr/>
<b>14 DEBTORS</b>	<b>2019</b>	<b>2018</b>
	£	£
Trade debtors	<b>21,757</b>	26,425
Other debtors	<b>307,751</b>	129,067
Prepayments and accrued income	<b>445,067</b>	41,545
	<hr/> <hr/>	<hr/> <hr/>
	<b>774,575</b>	197,037
<b>15 CREDITORS</b>	<b>2019</b>	<b>2018</b>
<b>Amounts falling within one year</b>	<b>£</b>	<b>£</b>
Trade creditors	<b>173,751</b>	44,577
Other taxation and social security	<b>22,298</b>	21,760
Other creditors	<b>37,138</b>	20,400
Accruals and deferred income	<b>550,518</b>	103,145
	<hr/> <hr/>	<hr/> <hr/>
	<b>783,705</b>	189,882
<b>16 PROVISION FOR LIABILITIES</b>	<b>2019</b>	<b>2018</b>
	£	£
At 1 January	<b>450,000</b>	450,000
Decrease in pension provision	<b>(133,000)</b>	–
	<hr/> <hr/>	<hr/> <hr/>
At 31 December	<b>317,000</b>	450,000

The pension provision shown above was adjusted in 2019 due to an actuarial re-evaluation of the liability for one of these pensions. The provision was calculated in accordance with the provisions under FRS 102 and represents unfunded pension liabilities outside of a pension scheme.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

17 STATEMENT OF FUNDS	At 1					At 31
Unrestricted Funds 2019	January	Incoming	Resources	Transfers	Gains /	December
	2019	resources	Expended	in/ out	(Losses)	2019
	£	£	£	£	£	£
<i>Designated Funds:</i>						
Cemetery Improvement Fund	–		(6,270)	6,270		–
Dr Max Hulbert Legacy Fund	128,016	–	–	–	–	128,016
Olga Field Fund	162,123	–	–	–	–	162,123
The LJS Centenary and Rabbi John Rayner Memorial Fund	5,601	–	(5,601)	–	–	–
Rosa Mintz Legacy Fund	32,478	–	–	–	–	32,478
LJS Building Renewal Fund	18,802	25,928	–	–	–	44,730
General Legacy Fund	381,858	–	–	–	–	381,858
	<b>728,878</b>	<b>25,928</b>	<b>(11,871)</b>	<b>6,270</b>	<b>–</b>	<b>749,205</b>
General Funds	1,215,363	1,946,149	(1,748,675)	(6,270)	137,121	1,543,688
General Fixed Asset Fund	4,696,770	236,546	(49,890)	–	–	4,883,426
<b>Total Unrestricted Funds</b>	<b>6,641,011</b>	<b>2,208,623</b>	<b>(1,810,436)</b>	<b>–</b>	<b>137,121</b>	<b>7,176,319</b>

STATEMENT OF FUNDS	At 1					At 31
Unrestricted Funds 2018	January	Incoming	Resources	Transfers	Gains /	December
	2018	resources	Expended	in/ out	(Losses)	2018
	£	£	£	£	£	£
<i>Designated Funds:</i>						
Cemetery Improvement Fund	–	(1,663)	(3,135)	4,798	–	–
Dr Max Hulbert Legacy Fund	128,016	–	–	–	–	128,016
Olga Field Fund	162,123	–	–	–	–	162,123
The LJS Centenary and Rabbi John Rayner Memorial Fund	5,601	–	–	–	–	5,601
Robson Ave Development Fund	1,548,658	–	–	(1,548,658)	–	–
Rosa Mintz Legacy Fund	33,128	–	(650)	–	–	32,478
LJS Building Renewal Fund	–	18,802	–	–	–	18,802
General Legacy Fund	343,461	38,397	–	–	–	381,858
	<b>2,220,987</b>	<b>55,536</b>	<b>(3,785)</b>	<b>(1,543,860)</b>	<b>–</b>	<b>728,878</b>
General Funds	456,602	1,688,574	(1,714,911)	862,402	(77,304)	1,215,363
General Fixed Asset Fund	–	–	–	4,696,770	–	4,696,770
<b>Total Unrestricted Funds</b>	<b>2,677,589</b>	<b>1,744,110</b>	<b>(1,718,696)</b>	<b>4,015,312</b>	<b>(77,304)</b>	<b>6,641,012</b>

**Unrestricted Funds 2019**

**Designated Funds:**

**Dr Max Hulbert Legacy Fund:** the income arising from this unrestricted fund is used for publications and the intellectual promotion of Liberal Judaism.

**Olga Field Fund:** is currently used to further the religious and charitable work of the LJS in relation to the elderly Members of the community but is not restricted to this purpose.

**The LJS Centenary and Rabbi John Rayner Memorial Fund:** this unrestricted fund was established in memory of Rabbi John Rayner and to mark the Centenary of the LJS. The remaining funds were used in 2019 for the installation of a stained-glass window to mark the completion of the small sanctuary named in memory of Rabbi John Rayner.

**Rosa Mintz Legacy Fund:** the income arising from this unrestricted fund is utilised as agreed to support Nursery, Youth and Education activities.

**LJS Building Renewal Fund:** the synagogue building is now 28 years old. This unrestricted fund, established in 2017, will be used to fund building refurbishment projects to maintain the fabric and functionality of the synagogue.

**General Legacy Fund:** all legacies (unless restricted) are allocated to this unrestricted fund and used to support the religious and charitable work of the synagogue.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

17 STATEMENT OF FUNDS (continued)	At 1						At 31
	Restricted Funds 2019	January 2019	Incoming resources	Resources Expended	Transfers in/ out	Gains / (Losses)	December 2019
		£	£	£	£	£	£
Care for the Community Fund	12,262	–	(1,887)	–	–	–	10,375
David Goldstein Library Fund	4,214	–	–	–	–	–	4,214
Drop in for Asylum Families	71,973	37,958	(46,353)	–	–	–	63,578
Education Fund	3,616	–	(1,025)	–	–	–	2,591
Ministers' Discretionary Fund	6,341	2,550	(1,270)	–	–	–	7,621
Peggy Lang Publications Fund	5,503	–	–	–	–	–	5,503
Out and About Club	18,834	7,110	(7,795)	–	–	–	18,149
President's Cup Fund	4,069	–	–	–	–	–	4,069
Rabbi J Rayner Bibliography Fund	2,552	–	–	–	–	–	2,552
Restaurant Tuesday	9,026	675	(912)	–	–	–	8,789
Singing for the Mind	2,885	11,616	(6,375)	–	–	–	8,126
Taxi Fund	1,959	–	(789)	–	–	–	1,170
Angela Ferst Fund	2,208	–	–	–	–	–	2,208
Toilet Refurbishment Fund	–	150,000	(150,000)	–	–	–	–
<b>Total Restricted Funds</b>	<b>145,442</b>	<b>209,909</b>	<b>(216,406)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>138,945</b>
Restricted Funds 2018	At 1						At 31
	January 2018	Incoming resources	Resources Expended	Transfers in/ out	Gains / (Losses)	December 2018	
	£	£	£	£	£	£	
Building Amortisation Reserve	3,987,151	–	–	(3,987,151)	–	–	–
Care for the Community Fund	13,700	–	(1,438)	–	–	–	12,262
Community Care Co-ordinator Fund	28,161	–	–	(28,161)	–	–	–
David Goldstein Library Fund	4,632	–	(418)	–	–	–	4,214
Drop in for Asylum Families	55,875	65,338	(49,240)	–	–	–	71,973
Education Fund	3,916	–	(300)	–	–	–	3,616
Ministers' Discretionary Fund	700	9,501	(3,860)	–	–	–	6,341
Peggy Lang Publications Fund	5,803	–	(300)	–	–	–	5,503
Out and About Club	22,415	4,284	(7,865)	–	–	–	18,834
President's Cup Fund	4,069	–	–	–	–	–	4,069
Rabbi J Rayner Bibliography Fund	8,952	–	(6,400)	–	–	–	2,552
Restaurant Tuesday	8,848	300	(122)	–	–	–	9,026
Singing for the Mind	7,106	3,921	(8,142)	–	–	–	2,885
Taxi Fund	2,684	25	(750)	–	–	–	1,959
Angela Ferst Fund	2,300	–	(92)	–	–	–	2,208
<b>Total Restricted Funds</b>	<b>4,156,312</b>	<b>83,370</b>	<b>(78,928)</b>	<b>(4,015,312)</b>	<b>–</b>	<b>–</b>	<b>145,442</b>

### Restricted Funds 2019

**Care for the Community Fund:** the fund is used for Members most in need.

**David Goldstein Library Fund:** this fund is to be used for books and equipment for the LJS Library.

**LJS Drop-in for Asylum Families:** this fund was created for donations received to support the LJS Drop-in for Asylum Families. Funded entirely by donations, the monies raised support this project on an ongoing basis.

**Education Fund:** this fund supports youth and educational activities and was formed by the amalgamation of the Celia Rapp Fund, Theodore Goodman Fund, John Haggard Memorial Fund, Louis P Jacobs Prize Fund, Marsden Family Fund.

**Ministers' Discretionary Fund:** this fund is for donations given for our Rabbis to use at their discretion to support the charitable objects of the synagogue.

**Out & About Club:** is a community initiative which provides food and entertainment fortnightly for local elderly and disabled people. Funded entirely by donations, the monies are used to support the club on an ongoing basis.

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

**17 STATEMENT OF FUNDS (continued)**

**Peggy Lang Publications Fund:** the fund was created to support publications in furtherance of Liberal Judaism.

**President's Cup Fund:** this fund provides for an annual prize to the young person showing the greatest commitment to the community.

**Rabbi J Rayner Bibliography:** this fund is to finance an LJS Research Fellow to undertake scholarly research into the sermons and lectures of Rabbi John Rayner and to facilitate the dissemination of his thoughts and writing.

**Restaurant Tuesday:** this fund is used to provide a monthly meal for elderly Members and visitors.

**Singing for the Mind:** this fund is used to enable people with memory problems or dementia to come together to sing. This includes Members and Non-members, local and London-wide. Funded entirely by donations, the group meets weekly, using the monies raised for its ongoing professional support costs.

**Taxi Fund:** this fund finances the cost of taxis to and from the synagogue for the elderly or infirm who are unable to afford private transport but depend on it to get to the synagogue for religious services and other activities.

**Angela Ferst Fund:** this fund was set up in 2016 following a specified legacy to buy prayer books for the community.

**Toilet Refurbishment Fund:** an anonymous donation of £150,000 was received in 2019 with the explicit instructions that these funds were to be used within the year for refurbishing the toilets within the synagogue building. These funds were discharged in full in 2019 in accordance with the gift.

Endowment Funds 2019	At 1					At 31 December 2019
	January 2019	Incoming resources	Resources Expended	Transfers in/ out	Gains / (Losses)	
	£	£	£	£	£	£
Angela Ferst Cemetery Fund	–	292,763	–	–	–	292,763
<b>Total Endowment Funds</b>	<b>–</b>	<b>292,763</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>292,763</b>

**Angela Ferst Cemetery Endowment Fund:** the estate of Angela Ferst has bequeathed a fund of £292,763 in 2019 for the maintenance of the Ferst family graves at the LJS Cemetery. Established in 2019, income generated from the investment of this fund may be used for the maintenance of the cemetery only.

SUMMARY OF FUNDS 2019	At 1					At 31 December 2019
	January 2019	Incoming resources	Resources Expended	Transfers in/ out	Gains / (Losses)	
	£	£	£	£	£	£
<b>Unrestricted Funds</b>	<b>728,878</b>	<b>25,928</b>	<b>(11,871)</b>	<b>6,270</b>	<b>–</b>	<b>749,205</b>
General Funds	1,215,363	1,946,149	(1,748,675)	(6,270)	137,121	1,543,688
General Fixed Asset Fund	4,696,770	236,546	(49,890)	–	–	4,883,426
	<b>6,641,011</b>	<b>2,208,623</b>	<b>(1,810,436)</b>	<b>–</b>	<b>137,121</b>	<b>7,176,319</b>
<b>Restricted Funds</b>	<b>145,442</b>	<b>209,909</b>	<b>(216,406)</b>	<b>–</b>	<b>–</b>	<b>138,945</b>
Endowment Funds	–	292,763	–	–	–	292,763
	<b>6,786,453</b>	<b>2,711,295</b>	<b>(2,026,842)</b>	<b>–</b>	<b>137,121</b>	<b>7,608,027</b>

SUMMARY OF FUNDS 2018	At 1					At 31 December 2018
	January 2018	Incoming resources	Resources Expended	Transfers in/ out	Gains / (Losses)	
	£	£	£	£	£	£
<b>Unrestricted Funds</b>	<b>2,220,987</b>	<b>55,536</b>	<b>(3,785)</b>	<b>(1,543,860)</b>	<b>–</b>	<b>728,878</b>
General Funds	456,602	1,688,574	(1,714,911)	862,402	(77,304)	1,215,363
General Fixed Asset Fund	–	–	–	4,696,770	–	4,696,770
	<b>2,677,589</b>	<b>1,744,110</b>	<b>(1,718,696)</b>	<b>4,015,312</b>	<b>(77,304)</b>	<b>6,641,011</b>
<b>Restricted Funds</b>	<b>4,156,312</b>	<b>83,370</b>	<b>(78,928)</b>	<b>(4,015,312)</b>	<b>–</b>	<b>145,442</b>
	<b>6,833,901</b>	<b>1,827,480</b>	<b>(1,797,624)</b>	<b>–</b>	<b>(77,304)</b>	<b>6,786,453</b>

**The Liberal Jewish Synagogue**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2019 (continued)**

**18 ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Endowment Funds 2019	Total Funds 2019 £	Total Funds 2018 £
Tangible fixed assets	4,828,976	–	–	4,828,976	4,642,320
Fixed asset investments	1,979,925	138,945	292,763	2,411,633	2,306,368
Heritage assets	–	54,450	–	54,450	54,450
Current assets	1,413,673	–	–	1,413,673	423,197
Creditors due within one year	(783,705)	–	–	(783,705)	(189,882)
Provisions for liabilities	(317,000)	–	–	(317,000)	(450,000)
	<b>7,121,869</b>	<b>193,395</b>	<b>292,763</b>	<b>7,608,027</b>	<b>6,786,453</b>

**19 COMMITMENTS UNDER OPERATING LEASES**

As at 31 December 2019, the charity had future minimum lease payments under non-cancellable operating leases for office equipment as follows:

	2019 £	2018 £
Not later than 1 year	17,500	22,379
Later than one year but less than five years	35,000	45,371
	<b>52,500</b>	<b>67,750</b>

**20 TRUSTEES REMUNERATION AND RELATED PARTIES**

None of the Trustees received remuneration during 2019. One of the Trustees is employed by the company appointed to undertake the toilet refurbishment. Another of the Trustees is the Vice Chair of Liberal Judaism, the umbrella organisation for all Liberal Jewish synagogues. The LJS made an annual donation on behalf of members to Liberal Judaism: £94,000 in 2019 (2018: £91,534).

**21 CORPORATION TAX**

As a charity, the LJS is exempt from UK tax on income and gains to the extent that these are applied to its charitable objects. No UK tax charges have arisen in the charity, during 2019 or in the previous year.