

Company registration number: 00894309

Charity registration number: 252626

The Institute For Jewish Policy Research

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2023



**The Institute For Jewish Policy Research
Contents (continued)**

Reference and Administrative Details	1
Chairman's Statement	2 to 3
Trustees' Report	4 to 16
Independent Auditors' Report	17 to 19
Statement of Financial Activities	20
Balance Sheet	21
Statement of Cash Flows	22
Notes to the Financial Statements	23 to 39

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

LEGAL AND ADMINISTRATIVE INFORMATION

Charity number	252626
Company number	894309
Governing Document	Articles of Association
President	Lord Leigh of Hurley
Honorary President	Lord Rothschild OM
Honorary Vice Presidents	Lord Haskel Harold Paisner Sir Trevor Chinn CVO
Chairman	Stephen Moss CBE
Vice-Chairman	David Ereira
Treasurer	Michael Karp OBE
Executive Director	Dr. Jonathan Boyd
Director of Operations and Company Secretary	Richard Goldstein
Senior Research Fellows	Dr. David Graham Dr. Daniel Staetsky Dr. Carli Lessof Dr Keith Kahn-Harris

Directors and Board of Management

Stephen Moss CBE	(appointed on 07/09/2010)
Michael Karp OBE	(appointed on 21/01/2015 and terminated on 25/01/2024)
Elizabeth Crossick	(appointed on 29/06/2015 and terminated on 28/06/2024)
Lord Leigh of Hurley	(appointed on 29/06/2015)
Richard Goldstein	(appointed on 05/03/2020)
Miles Webber	(appointed on 17/04/2020 and terminated on 28/06/2024)
William Benjamin	(appointed on 06/07/2020)
Hilda Worth	(appointed on 06/07/2020 and terminated on 20/02/2023)
Professor Jonathan Haskel CBE	(appointed on 28/10/2019)
Mark Berman	(appointed on 10/07/2023)
Denise Joseph	(appointed on 10/07/2023)
Felicia Epstein	(appointed on 24/04/2023)
Dr David Ereira	(appointed on 24/04/2023)
Efrat Sopher	(appointed on 26/01/2024)

Registered office	6 Greenland Place London NW1 0AP England
Auditor	A C Mole LLP Stafford House Blackbrook Park Avenue Taunton, Somerset, TA1 2PX
Bankers	Barclays Bank plc 1 Churchill Place London E14 5HP
Investment Managers	LGT Wealth Management UK LLP 14 Cornhill London EC3V 3NR

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

Chairman's statement

The Institute for Jewish Policy Research (JPR) had a highly productive year in 2023, marked by significant achievements, expanded reach, and increased demand for our services.

Working in partnership with Ipsos, we won a groundbreaking competitive tender from the European Commission to conduct a comprehensive survey of public attitudes towards Jews in all 27 EU Member States, the largest and most extensive research project we have ever secured. This project represents a major contribution to understanding antisemitism in Europe, and stands as a fundamental component of the European Commission's ten-year strategy in this area.

At the same time, we also conducted a key study for the European Commission analysing the existing research infrastructure across Europe on antisemitism and contemporary Jewish life. The project was designed to lay the groundwork for the Commission's plan to establish a €3 million research hub for these topics in 2025, which we expect to tender for to coordinate and run in 2025.

We also took significant strides forward in enhancing our research capabilities in the UK. In particular, we made considerable progress developing and utilising our innovative Jewish population research panel, which is designed to enable us to collect and analyse data on key issues facing the community more efficiently and cost-effectively than ever before. This is one of the most important infrastructural projects taking place in the British Jewish community today, and we are working hard to ensure that it attracts the investment it merits.

With the help of the Rothschild Foundation Hanadiv Europe, we also turned our attention to the cultivation of future research talent for the Jewish community. Our new Student Fellowships and internship programmes are creating opportunities for young researchers to work as part of the JPR team and gain valuable professional skills, experience that we hope will help to build a pipeline of research expertise that will benefit Jewish communities in the years to come.

Overall, we produced a record number of research outputs in 2023, covering a wide range of issues affecting Jewish communities. During a very difficult year for Jews everywhere following the horrifying October 7 attacks in Israel, we explored multiple topics, not least how that assault is affecting Jews in the UK and around the world. Yet we also maintained our focus on other critical long-term issues, such as Jewish migration patterns, intermarriage trends, and contemporary Jewish identity. Indeed, 2023 was marked by extensive analysis of our groundbreaking National Jewish Identity Survey, the findings from which we published in early 2024 alongside our new podcast series with JW3, *Jews Do Count*.

Building on the launch of our new website in late 2022, we also significantly enhanced our communications efforts. We increased our social media presence, upgraded our e-newsletter to reach broader target audiences, and produced more accessible and newsworthy content. We also diversified our content delivery methods, running more online events, and producing new short videos, podcasts, and interactive materials to engage with our audiences more effectively.

Looking ahead to next year, one of our greatest challenges is that the demand for our services has outpaced our current capacity. As our reputation and visibility have grown, an increasing number of Jewish communal organisations are approaching JPR for research support. We need more capacity to fulfil our role, particularly in light of the many new challenges facing Jews in a post-October 7 world, and this is an issue that will be high on our agenda going forward.

None of our successes would have been achievable without the financial support of our loyal donors. As ever, I am particularly grateful for the steadfast support of Pears Foundation, the Rothschild Foundation Hanadiv Europe and the Maurice Wohl Charitable Foundation, all of whose long-term investments in our research infrastructure are critical to ensuring that community leaders and professionals have access to the most fundamental data they need to do their work. I am equally thankful for the ongoing support of many others, notably the David and Ruth Lewis Family Charitable Trust, the Bloom Foundation, the Haskel Family Foundation, the Charles Wolfson Charitable Trust, the Kirsh Foundation, the Morris Leigh Foundation, and indeed the many individual donors who give what they can to support the critical role JPR plays in the UK and across Europe.

I extend my gratitude too to two other pivotal groups that have been cornerstones of our progress. First, JPR's trustees, whose shared vision and unwavering support have been vital in helping to steer the Institute through the year and ensuring it continues to maintain the high standards for which JPR is known. In particular, I want to thank the trustees who stepped down after their terms in 2023 and 2024 – Michael Karp, Elizabeth Crossick, Hilda Worth and Miles Webber. Their contributions to JPR will be sorely missed. However, we have also been delighted to welcome David Ereira, Denise Joseph, Felicia Epstein and Mark Berman to the Board in 2023, as well as Efrat

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

Sopher who joined in early 2024. Looking ahead to my final year as JPR Chairman, I am delighted that we have already appointed my successor, David Ereira, who I am sure will help JPR to achieve further success.

Second, I want to thank the exceptional JPR team for its unwavering commitment and outstanding performance, under the leadership of our Executive Director, Dr Jonathan Boyd. The team is critical to our success, both our exceptional researchers and the wider operations team. We couldn't achieve anything without our staff, and it is a privilege to be able to work with them.

Finally, 2023 saw the sad passing of our Honorary President, Lord Jacob Rothschild. His involvement in JPR went back many decades, and included chairing numerous fundraising dinners and major events with exceptional guest speakers from around the world, including the then Crown Prince of Jordan, Prince Hussein, Henry Kissinger and Lord Wolfensohn, among many others. Lord Rothschild also helped to set up our endowment fund some twenty-five years ago, and helped us to establish our long-term relationship with the Rothschild Foundation Hanadiv Europe, both of which JPR continues to benefit from to this day. We will miss his presence deeply, and extend our heartfelt condolences to his family.



Stephen Moss CBE
Chairman

Date: 24 September 2024

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

The trustees present their Annual Report together with the Audited Financial Statements for the year ended 31 December 2023. The Institute for Jewish Policy Research is a charitable company limited by guarantee under registration number 894309 and is registered by the Charity Commission under registration number 252626. Please refer to page 1 for further legal and professional information.

The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

The objectives of the charity as set out in the company's Articles of Association are to generate data and insights on major issues concerning Jews in the UK, across Europe and around the world, to ensure that those in positions of responsibility for running or supporting Jewish communities – from major multinational governmental bodies such as the European Union to single-issue Jewish charities – have the data they need to make informed decisions. We work with Jewish organisations of all backgrounds and orientations, to help them understand their populations and meet their needs. We use data and analysis to help Jewish charities and foundations plan effectively for the future, sharing research insights and offering research services and policy advice to support their goals. In this way, we work to support diverse expressions of Jewishness and to reach out to all Jews regardless of their beliefs or practices.

Our expert team conducts research on various topics related to Jewish life. We examine demographic trends such as population size, mortality and fertility rates, age structure and migration patterns. We also explore specific issues such as antisemitism and attitudes to Israel, health and wellbeing, socioeconomics, education, Jewish identity and practice, philanthropy and campus life, providing insights into some of the most urgent challenges facing Jews today. We share our data widely with community leaders and policymakers to support their understanding of contemporary Jewish issues, and to guide their thinking about how to maintain and enhance Jewish life. Our data support charities, foundations and organisations working with Jews and on issues of concern to them, helping schools, elderly care homes, social welfare charities, Jewish community representative organisations, governmental bodies and NGOs to better understand Jewish communities and plan for their future.

We disseminate our research findings in various ways, including symposia and seminars tailored to specific groups, strategic planning days with key communal leaders, training days for staff teams of specific organisations, academic conferences and public events. We share our work on our website and through online and print media, aiming to make it available at all times to target audiences and beyond.

PUBLIC BENEFIT

The Institute for Jewish Policy Research is an independent research institute that conducts and disseminates research on contemporary Jewish communities. JPR's research is policy-oriented; it collects and analyses data and makes research available to policymakers, service providers and the general public through online and print publishing, presentations and events.

The Trustees, having carefully considered the Charity Commission's guidance on public benefit, have concluded that:

JPR's aims and activities give clearly identifiable benefits to the public and continue to be charitable. The work particularly benefits the Jewish voluntary sector in the United Kingdom and elsewhere in Europe. Through its pioneering social research, JPR also makes contributions to the wider voluntary sector, by sharing its knowledge and scholarship, thereby benefiting wider society. The benefits are not unreasonably restricted in any way.

JPR'S WORK IN 2023

2023 saw JPR undertaking research for organisations ranging from the European Commission to Jami – the UK-based Jewish community mental health charity – and sharing and discussing our findings with leaders from UK organisations including the Jewish Leadership Council, the Board of Deputies of British Jews and the Council of Christians and Jews, and from international bodies such as the European Commission, the European Council of Jewish Communities, and American Jewish Joint Distribution Committee and the Jewish People Policy Institute in Jerusalem. Importantly,

- we secured a major tender – an **EU-wide study of general attitudes towards Jews and Israel sponsored by the European Commission** – a key part of its ten-year strategy to combat antisemitism and foster Jewish life across Europe;

- **we demonstrated the critical value of our UK Jewish population research panel** to Jewish community charities in one of the most important infrastructural projects happening in the Jewish community today;
- **we ran a critical study of British Jews' perceptions and experiences of antisemitism**, to ensure that data series on this topic previously collected by the European Union prior to Brexit was continued – a vital step in measuring how antisemitism is changing in the UK and establishing an essential benchmark against which to assess changes post-October 7;
- **we took a major step forward in our European demographic work securing a critical commission from the Dutch Jewish community**, and ensuring our ongoing capacity to enable European Jewish leaders to plan for their future with full and open access to high-quality empirical evidence.

Our work touched on several key global issues, most notably the 7 October attacks on Israel by Hamas and the subsequent war in Gaza, as well as major internal Jewish community issues including antisemitism, the impact of dynamics in Israel on Jews in the UK and the changing nature of Jewish identity. More generally, we continued to develop and build our internal research infrastructure to help provide data and insights to Jewish community leaders and policymakers more efficiently, and we made improvements to JPR's website to help share our findings more widely and effectively.

1. RESEARCH REPORTS PUBLISHED DURING 2023

We make our reports freely available online and disseminate our findings widely to enhance their impact in the field. In 2023, JPR published nine reports, with several others in progress.

1.1. UK REPORTS

Conflict in Israel and Gaza (1): What do Jews in the UK think? (March 2023)

This report looked at the opinions of over 4,000 British Jews, following the May 2021 conflict between Israel and Hamas. Respondents were asked to state how much they agreed or disagreed with two different statements: "Israel's government handled the military aspects of the conflict appropriately" and "Israel's government engaged in the conflict primarily for political rather than military reasons." We found that overall, British Jews supported Israel's right to defend itself militarily in that conflict, but that their support was not uncritical. Moreover, Jews in the UK did not hold uniform views on Israel: levels of attachment to Israel, political leanings in British politics, and educational levels were all found to be key predictors of attitudes. Gathering and analysing these types of data in a systematic way is important for establishing benchmarks against which to assess changes in attitudes over time, which is one of the most important functions JPR serves.

Conflict in Israel and Gaza (2): Heightened feelings of insecurity among Jews living in the UK (September 2023)

The second report in this short series examined how the conflict in Israel and Gaza in May 2021 affected Jewish people living in the UK. It asked British Jews to mark their levels of agreement with two contentions: "Because I am Jewish, I felt I was being held responsible by non-Jews for the actions of Israel's government during the conflict," and "Public and media criticism of Israel during the conflict made me feel Jews are not welcome in the UK." The report found that nearly three-quarters (73%) of all UK Jews felt that, as Jews, they were being held responsible in some way by non-Jews for the actions of Israel's government during the conflict, and 56% of respondents said they felt public and media criticism during the conflict made them feel that Jews were unwelcome in the UK. These findings will be used in 2024 to assess any changes in attitudes in the context of the current post-October 7 war.

What do British Jews think about Israel's leaders and its future? (August 2023)

In the context of the tensions arising in Israel over the judicial reforms, we investigated the attitudes of British Jews on related issues, namely what they felt about Israeli political leaders, and the future of democratic governance and security in Israel. The study drew on data from two recent surveys: the 2022 National Jewish Identity Survey, undertaken in November/December 2022, just before Israel's current government took power, and the 2023 Antisemitism in the UK survey, undertaken in April/May 2023. We found that 72% of Jews in the UK were pessimistic about the future of democratic governance in Israel, compared to 55% of Israeli Jews; a higher proportion of Jews in the UK were pessimistic about the future of democratic governance in Israel (72%) than about Israel's security situation (58%). These are important benchmark data to help assess change over time.

How the conflict in Israel and Gaza affects Jews in the UK and what you can do about it (October 2023)

Just a few days after the October 7 attacks, we published a short paper designed to raise awareness among journalists, politicians and employers of how flare-ups in Gaza can impact Jewish life elsewhere, in an attempt to try to help minimise the anticipated backlash. Drawing on existing data, the paper showed how previous flare-ups were consistently associated with an increase in antisemitism in the UK, how the October 7 attacks would have felt

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

very personal to many British Jews due to their close emotional and social ties to the country, and how their common sensitivity to extreme criticism of Israel would likely leave many feeling anxious and alienated.

British attitudes towards Israel at war (November 2023)

Five weeks after the October 7 attacks, we published this short paper drawing on data from recent polling by Ipsos and YouGov, to shed light on what people in the UK thought about the conflict, where their sympathies lay, and what they believed the British government should do in response to the latest events in Israel and Gaza. It challenged much of the existing Jewish community narrative about public attitudes, demonstrating that sympathies for Israel had climbed dramatically in the immediate aftermath of the attacks and had only fallen slightly subsequently, whereas sympathies for the Palestinians had shown the opposite trend. That said, sympathy levels for Israel among the youngest age band (18-24 year-olds) were consistently found to be very low indeed. We are continuing to monitor these trends over time and will be presenting updated findings in various ways in 2024.

Beyond work on developments in and about Israel, we also continued to work on UK Census data and undertook extensive analysis to complete our report on our National Jewish Identity Survey, which we published and launched in February 2024.

1.2 INTERNATIONAL REPORTS

Grounding Jewishness: How attached do Jews feel to Israel, Europe and the countries in which they live? (February 2023)

Following our large-scale study of European Jewish identity in 2021, this was the fourth and final follow-up report that took a closer look at the issue of dual loyalties. It found that Jews tend to feel slightly less attached to the countries in which they live than the general population of those countries, but considerably more attached than other ethnic and religious minorities, and rather more attached to Europe than more or less every other group, including the population at large. Jews in some countries tend to feel more attached to Israel than to the countries in which they live (particularly the case where the Jewish populations include high proportions of recent Jewish immigrants, such as in Germany and Spain), but the reverse is the case in countries with more established Jewish populations.

The field of research on contemporary antisemitism and Jewish life: Working towards a European research hub (March 2023)

This report was commissioned from JPR by the European Commission to inform its plan to establish a major new research hub supporting work on contemporary Jewish life and antisemitism in the European Union. The study looked at who is doing work in these fields, what qualifications they hold, which institutions stand behind them and how productive they are. Our findings and recommendations are currently being used to inform the creation of a major new €3million tender from the European Commission, which is part of the Horizon Europe strategic plan for 2025-27. JPR is now working to partner with two or three other research bodies in Europe to submit a joint bid for the project in 2025.

Jewish migration today: What might it mean for Europe? (July 2023)

The study, by our European Jewish Demography Unit, looked at patterns of Jewish migration from fifteen European countries, representing 94% of Jews living in Europe. It compared data from recent years to previous periods over the last century, focusing on the signals that current Jewish migration levels from Europe send about how Jews are experiencing and interpreting topical issues. It showed that no European Jewish populations show migration levels at present that might be characterised as critical or even particularly concerning; however, the early signs from Russia and Ukraine in response to the war there suggest that the situation could become acute in both places if migration levels in 2022 and early 2023 continue for several years. Patterns of migration are important to monitor, not least because they can reveal signs of extreme stress, whether caused by antisemitism, conflict or economic crises.

Intermarriage of Jews and non-Jews: the global situation and its meaning (August 2023)

Intermarriage has long been a key concern of Jewish leaders and policymakers worldwide, with many claiming that it leads to assimilation, thereby acting as a threat to the existence of Jewish communities across the globe. This report, published by our European Jewish Demography Unit, investigated global Jewish intermarriage rates: it analysed the driving factors behind it, compared the prevalence of intermarriage in countries covering more than 95% of the Jewish population today, and assessed how significant a threat intermarriage is to the sustainability of Jewish communities across the globe by locating intermarriage in the context of Jewish fertility rates and traditionalism.

1.3. COMMISSIONED STUDIES FOR CLIENTS

Undertaking commissioned research for Jewish charities and foundations and governmental and non-governmental bodies is an important part of JPR's work. During 2023, our major research clients were the European

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

Commission and Joods Maatschappelijk Werk (JMW), the leading Jewish community organisation in the Netherlands. In addition, we broke important new ground trialling research work for Jami, the UK Jewish mental health charity, using our research panel to generate data to support the very specific research of a UK Jewish community charity.

European Commission (EC): undertaking policy-critical research with direct impact on combating antisemitism across Europe

Working together with the global research organisation, Ipsos, JPR won a major €1m commission in 2023 to conduct the first-ever EU-wide study of attitudes to Jews and Israel among the general populations of all 27 EU Member States, and several subpopulations across the continent. The study is a central part of the European Union's 2021-2030 strategy on combating antisemitism and fostering Jewish life in Europe, and JPR won the right to conduct the work in a competitive tender process. The project is expected to take three years, and involves an extensive literature study, the creation of a questionnaire designed both to build on existing research in this area and to break new ground, fieldwork in 27 countries and multiple languages, extensive data analysis, and the production of multiple outputs to help key audiences understand the findings including a full report, report summaries and presentations. Winning the tender is clear evidence of the significant role JPR plays research on antisemitism in Europe, the excellent reputation we have for high quality research, and how the work we undertake is directly tied to policy at both the national and European levels. Of course, ***JPR's capacity to tender for, and win, these types of studies is dependent upon having the appropriate in-house expertise and ethos. Donors who invest in our core infrastructure create the possibility for this type of work to be done by our experts in social research and contemporary Jewish affairs.***

Joods Maatschappelijk Werk (JMW): providing essential demographic data to support community planning in Europe

JPR's European Jewish Demography Unit – the only international body undertaking systematic analysis of the demography of contemporary Jewish populations in Europe – secured agreement to undertake a thorough sociodemographic study of the Dutch Jewish population in 2023. The project, which drew on expertise we have developed through similar studies undertaken in recent years in Austria and Belgium, is the first to be directly supported financially by a European Jewish community; previous ones were funded exclusively by the main supporters of our Demography Unit, the Rothschild Foundation Hanadiv Europe. Due to their small population sizes and very limited resources, few European Jewish communities have the capacity to finance these types of studies, yet the work plays a critical role in understanding the basic demographic contours of Jewish populations – particularly their size, age structure, whether they are projected to grow or decline over time, and why. This data, in turn, can and does serve as essential inputs to community leaders charged with making major and often costly communal decisions, such as whether to expand or contract educational or elderly care services, or where to locate new facilities or shut down existing ones. ***JPR is the only organisation anywhere in the world undertaking this type of work for European Jewish communities with genuine academic credibility, and the importance of it for the future of Jewish life cannot be understated: the absence of such data would mean that community leaders and policymakers would effectively be making all such decisions without access to up-to-date reliable demographic data.***

Jami: using JPR's UK Jewish Population Research Panel for specific charity purposes

In establishing the world's first Jewish population research panel in 2020, we had two particular goals in mind: (1) to conduct national surveys of the UK Jewish population more efficiently, effectively and frequently than ever before; and (2) to create a facility that would allow individual Jewish charities to survey the UK Jewish population on issues of direct concerns and interest to them. Running credible surveys of Jews in the UK (or indeed, anywhere else in the Diaspora) is extremely complex and costly – it requires the academic expertise to create a representative sample of the Jewish population. Creating such a sample of Jews in Britain is challenging because the Jewish population is (a) very small (less than half a per cent of the total population of the country); (b) difficult-to-define (the boundaries between who is and is not Jewish are contested and blurred), and (c) heavily skewed geographically towards London and its surrounds. At present, the cost of undertaking an academically credible standalone survey of Jews in the UK is estimated at about £120,000; creating a research panel that can be made accessible to individual charities will allow multiple charities to run modules of questions on issues of concerns to them at a fraction of this cost. Yet it has taken time to ensure that the research panel is fully fit for this purpose. In 2023, we successfully worked with Jami to trial a module for them; we went on to develop this work further in 2024 with two further Jewish charities, Jewish Care and Maccabi. The panel is improving all the time, although it will continue to need core infrastructural funding for the foreseeable future. ***This project is a prime example of JPR's vision and ambition to ensure Jewish charities have the data they need to plan for the future, and is unquestionably one of the most important infrastructure projects happening in the UK Jewish community today.***

1.4. RESEARCH REPORTS AND INITIATIVES IN DEVELOPMENT DURING 2023

The process of preparing each report takes time, and work began in 2023 on a number of other publications that we expect to publish in 2024. These included the National Jewish Identity Survey – the first major study of the identities of British Jews for a decade – and the first-ever nationwide study of the *haredi* (strictly orthodox) population of the UK using our UK Jewish Population Research Panel.

The UK Jewish Population Research Panel: making data about Jews more accessible, relevant and affordable

Building a sample of any minority population that is small, difficult to define and geographically skewed is scientifically complicated and financially costly. JPR has long been approached by individual Jewish charities with requests for information that would require a full national survey of the Jewish population to gather, but the time and costs associated have typically prompted them to abandon their plans. Our UK Jewish Population Research Panel is designed to address this. The Panel is a unique resource in the Jewish world – it consists of a technologically sophisticated research instrument and a continually developing database of currently 12,000 British Jews that allows us to field both our own surveys of the population, and to run short modules of questions for individual charities. We started to pilot such a module with Jami in 2023, and undertook similar work for Jewish Care and Maccabi in 2024. More generally, we used the research panel in 2023 to run a national survey about Jewish people's perceptions and experiences of antisemitism, and have used it subsequently to run the Haredi survey (detailed below) and our Jewish Current Affairs Survey, examining Jewish life in the aftermath of the 7 October 2023 attacks in Israel and subsequent war in Gaza. Looking ahead, we are working to secure significant investment in the panel infrastructure to enhance the strength and flexibility of this unique tool for the UK Jewish community. *If Jewish organisations are to be able to plan effectively for the future, they need reliable data. JPR's Research Panel is an entirely unique and visionary initiative in the Jewish world, and is designed to ensure that all Jewish charities have the data they need to understand their members and plan effectively for their future. Donors investing in it are supporting one of the most important infrastructure projects in the British Jewish community, and helping to build a more thoughtful and strategic culture among community leaders.*

The National Jewish Identity Survey (NJIS) – providing essential data to support reflection, creativity and planning

JPR's 2022 National Jewish Identity Survey is the most thorough and comprehensive assessment of how British Jews express their Jewish identities today. The first such study for almost a decade, it contains key data on multiple issues including synagogue membership and participation, denominational switching, community engagement, religiosity, belief in God, festival and Shabbat observance, attachments to Israel and Britain, Jewish cultural consumption and charitable giving. These are all issues that matter deeply to community leaders and practitioners – the data from this survey provide empirical assessments of how Jews are changing over time and are being used to help community players and members work more thoughtfully and strategically to plan the services they need to provide going forward. The survey has also been carefully constructed to allow individual leaders or organisations to commission in-depth studies about issues of direct concern to them. *JPR's National Jewish Identity Survey provides an essential reference for all Jewish community leaders and practitioners to understand the populations they seek to serve. No other organisation in the UK does this type of work and the data from the survey will be referenced and utilised in countless seen and unseen ways in Jewish communal work over the coming years.*

The Haredi Survey – breaking new ground in studying one of the most poorly understood parts of the Jewish population

The Haredi (strictly orthodox) community now comprises about 25% of all Jews in the UK, and due to its rapid growth rate, is projected to reach about a third of the whole by 2040. Religiously conservative and cautious about interaction with wider society (it is the Jewish group most likely to experience antisemitism), it exists largely independently from the mainstream community – it has its own separate organisations, religious bodies, schools and media – and is socioeconomically and demographically distinct too: it is much younger and poorer. As a result, its concerns tend to differ from those of mainstream Jews, so its data needs also differ. JPR's survey of the haredi population of the UK – the first ever national study of this group – is a thoroughly groundbreaking initiative that has seen unprecedented cooperation between JPR and haredi community leaders, and will provide insights about the community that have never previously existed, on topics including education, housing and security. *JPR is the only organisation in the UK equipped to do this type of work with credibility and sensitivity, and as the growth of the haredi community changes the overall shape and nature of the UK Jewish population, JPR is leading the way in ensuring that community leaders and practitioners understand what those changes mean for the future of Jewish life in the country.*

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

European Jewish Research Archive (EJRA) – maximising access to all research conducted about Jewish life in Europe

Work progressed on JPR’s European Jewish Research Archive (EJRA), a publicly available online archive for research publications on contemporary European communities. First established in 2014, the archive includes social research reports conducted about European Jewish communities since 1990. As of 31 December 2023, the archive contained 4,833 items in 31 languages covering 59 countries; and broke the 5,000 barrier in 2024. ***The Archive is designed to ensure that all research on contemporary Jewish issues – whether undertaken by JPR or by any other institute or individual – is promoted and made available to Jewish community leaders, practitioners, government officials, journalists, researchers and students. In this way, we are working to enhance thinking, understanding and reflection about Jewish life, and building the field of contemporary Jewish research.***

Fellowships and internships – creating the next generation of researchers

With the support of the Rothschild Foundation Hanadiv Europe, we launched our new Student Fellowship programme in academic year 2022/23, providing two researchers with 40 days of work experience within JPR, learning research skills through training on real-life experience, and contributing to our research programme. Both had an extremely positive experience: one has subsequently gone on to work for the Board of Deputies of British Jews and the other, after developing a new methodology for the study of the financial resources of Jewish charities, has gone back to pursue more advanced academic qualifications. In addition, we successfully provided short internship opportunities for three students from the University College London and the Universities of Oxford and Bristol, each funded by those universities. ***JPR is committed to developing young researchers and providing them with opportunities to be part of the JPR team and study aspects of contemporary Jewish life. We are the only organisation in the UK focused on this agenda, which promises to serve the community very well in the decades to come.***

2. PRESENTATIONS, DOWNLOADS AND ACTIVE USE OF JPR RESEARCH DATA AND FINDINGS

In 2023, JPR presented its work directly to an estimated 2,500 people, at over 30 events in thirteen cities around the world. Among the varied events and presentations were the following:

Date	Client	Detail
January	Belgian Jewish communities	Presented findings from the sociodemographic study of Jews in Belgium at two separate events in Brussels and Antwerp
	Derbyshire Council	Presentation on the latest data about antisemitism
	Board of Deputies	Impact of Covid-19 on Jewish life
February	Global Haredi Research Group	Presentation on haredi population growth to new international academic research group working on issues related to the haredi community
March	JLC/Board of Deputies	Presentation at event held at JW3 looking at the possible implications of the Israeli judicial review for Jewish/non-Jewish relations in the UK
	House of Lords	Major presentation to UK Jewish community leaders on the state of the UK Jewish community in 2023
	European Commission	Presented the findings from the mapping work we undertook for the European Commission at major conference hosted by the EC in Brussels
	European Council of Jewish Communities and JDC	Spoke at the 5 th Summit of European Jewish Leaders in Berlin, a major conference with over 400 participants from across the continent.
	Rabbinical Centre of Europe	Presentation at a conference in Vienna where we shared and discussed findings from the JPR report on intermarriage.
April	The Orthonomics podcast	Discussing Jewish demography and population trends in the haredi community

The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023

	West London Synagogue	Spoke on antisemitism and anti-Israelism at West London Synagogue, as part of the synagogue's adult education programme
May	European Jewish Association	Presented findings from JPR paper on intermarriage at a conference organised by the European Jewish Association in Porto
	The Jewish People Policy Institute (JPPI)	Presentation to JPPI/Jerusalem and Israeli Ministry of Foreign Affairs: 'Is antisemitism increasing?'
June	Paideia - the European Institute for Jewish Studies in Sweden	Presented to a group of European Jewish educators who were part of the Paradigm programme
	Interparliamentary Task Force to Combat Online Antisemitism	Presented recent data to summit held in Brussels.
July	European Social Research Association	Presented a conference paper at the 10 th Conference of the European Social Research Association in Milan, Italy
	Woolf Institute, Cambridge	Lecture on antisemitism and anti-Zionism to Summer School participants
	Derbyshire County Council	Lecture to Derbyshire County Council on 'Contemporary antisemitism in Great Britain'
	Bloom Foundation	Shared some of our latest sociodemographic research about Jews in the UK and more specifically, Jews in Brighton, to trustees and staff as part of an internal strategic planning seminar
October	Collaborative for Applied Studies in Jewish Educations (CASJE) at George Washington University	Presented our research work on antisemitism as part of a doctoral seminar organised by Dr Bethamie Horowitz
	European Association of Israel Studies	Presentation to annual conference on Israeli Jewish demography
November	'The Professors' (YouTube)	Lecture on sociodemographic origins of the conflict between Jews and Arabs in the Middle East
	JDC	Delivered a presentation on key trends in the UK Jewish community to a group of European Jewish community leaders visiting London for a four-day leadership development seminar.
	Liberal Jewish Synagogue, London	Spoke about the future of the UK Jewish community as part of an adult education series
	Council of Christians and Jews	Spoke at the organisation's annual conference for rabbis and Christian clergy, presenting "What data from the Census of England and Wales tell us about the future of religion in the country."
	Cockfosters United Synagogue	Spoke about the future of Jewish life in the UK at the synagogue's Learning Centre in a session entitled 'Envisioning Anglo-Jewry in 2048'
December	Limmud	Presentation of data relating to our work undertaken on behalf of the Manchester Jewish community

3. COMMUNICATIONS

After launching the new and improved JPR website in autumn 2022, our focus in 2023 was on starting to maximise its potential – producing regular new material in multiple new formats (short reports, op. eds., animated videos, event broadcasts, podcasts, etc.), supporting the staff team to create and write such material, enhancing our social media profile, and fundamentally, working to drive more traffic to the site.

Collectively, we increased our research outputs by over 25% from 2022 to 2023, as part of our broader communications plan to ensure that our data and insights could be more regularly, creatively and actively shared with community leaders, practitioners, government officials, journalists and academics.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

More specifically, the **website launch** was accompanied by a major campaign on social media using our newly established pages on Facebook and Instagram, and involving a significant upgrade in the professionalism of our creative and design work including newly produced videos about JPR's work. As a result, between the launch of the site in October 2022 and the end of 2023, we saw:

- Over 160,000 visitors to our website;
- Over 260,000 pages viewed;
- Nearly 9,000 file downloads;
- Nearly 3.5 million impressions on Google search;
- Over 120,000 clicks from Google search results.

As part of the 2022 **National Jewish Identity Survey**, we designed and executed a digital marketing campaign to attract current and new panel members to complete the survey, resulting in over 4,700 participants, of whom 1,300 registered during the campaign. These individuals are part of our broader campaign to develop our research panel, so our work in 2023 was focused on continuing to engage them in our work, and retaining them to participate in future surveys. This priority was also a key focus of our **Antisemitism in the UK Survey** in April/May 2023, for which we designed and executed a digital marketing campaign to attract current and new panel members to complete the survey. As of the end of 2023, the panel had some 9,000 British Jewish adults signed up.

In preparation for the launch of the National Jewish Identity Survey, we established a fruitful partnership with JW3 – London's Jewish community centre – to run our **new podcast series, Jews Do Count**. Produced by Earshot Strategies and promoted in collaboration with the *Jewish News*, the podcast was conceived and planned in 2023, before being launched on all major platforms in early 2024. During the seven weeks the first series ran, it featured as the top British Jewish podcast reaching over 5,000 subscribers.

Towards the end of 2022, we unveiled the first results from the **2021 UK Census**, providing some of the most fundamental demographic data about Jews in the UK. From a communications perspective, part of the goal was to help position JPR's report as the number one Google result for searching "Jews in the UK". In 2023, the report's page was the most viewed page on our website in 2023, with over 20,000 views.

More generally, all JPR reports and events were accompanied by a press release sent to the relevant outlets. JPR's work was directly featured in over 100 times in **major news outlets** in 2023 and referenced close to 1,000 times on other websites.

In addition to our reports and papers, we began to produce far more **articles about our research findings** than in previous years, most commonly for the Jewish press, to maximise access to our work in a more digestible format. Analysis of our website demonstrates that these short 'insights' are the most popular format among our users. Our small team generated twenty such articles over the course of 2023, on a range of topics including the impact of the war in Ukraine on Ukrainian Jews, how demographic changes in Israel are affecting its politics, patterns of Jewish migration and why more Israelis are projected to move to the UK, and how the COVID-19 pandemic affected Jewish life. These articles help raise awareness about JPR and its work and promote the use of data in understanding community trends and issues.

PERFORMANCE

JPR had a successful 2023. We won the largest and most extensive competitive research tender we have ever secured, partnering with Ipsos to undertake a major new €1 million survey of public attitudes to Jews in all 27 EU Member States for the European Commission. We published a groundbreaking map and assessment of the fields of contemporary Jewish studies and antisemitism to support the European Commission's plans to establish an EU-wide research hub for these topics, a major €3 million project which we will look to tender for in 2025. We made significant progress with our UK Jewish population research panel, enhancing our capacity to run surveys of the UK Jewish population that will enable us to maximise its value to community organisations in the future, and attract new sources of funding. We produced a record number of outputs, covering a wide range of issues from migration, intermarriage and contemporary Jewish identity to major contemporary challenges associated with the October 7 attacks on Israel, the war in Gaza and antisemitism in Britain. We established our new student fellows and internship programmes, creating dynamic opportunities for young researchers to gain professional skills and experience, and working to sow the seeds of research expertise for Jewish communities in the future. After launching our new and improved organisational website at the end of 2022, we made significant progress on our communications work, stepping up our efforts on social media, upgrading our e-newsletter to reach more of our target audiences, producing more digestible and newsworthy outputs and sharing them in new and creative ways through online events, short videos, podcasts and interactive materials. established a new intern programme to help cultivate young researchers for the Jewish community whilst also adding to our capacity and outputs.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

JPR's services are more in demand than ever. As we have enhanced our communications work, we are being approached by increasing numbers of organisations requesting research support, and our greatest challenge is that we simply do not have sufficient capacity to do everything we are asked. *As we work to enhance and strengthen our team, we will actively seek out supporters to help us to address this challenge: our skills and expertise are clearly valued and needed by leaders and policymakers working within and beyond the Jewish community, but we have to find new ways to continue to build the research infrastructure required to meet demand.*

FINANCIAL REVIEW FOR THE YEAR

The results for the year are shown in the Statement of Financial Activities on page 20.

JPR's income continues to come from four main sources: grants from foundations; commissioned work and donations, and the MCA Endowment.

In 2023, JPR secured a total of £201,242 in unrestricted donations (2022 - £153,524). In addition, unrestricted income for research projects and reports totalled £649,066 (2022 - £699,440). 2023 unrestricted income included the second year of a major investment of £600,000 from the Rothchild Foundation to be distributed over four years, £105,000 from the Pears Foundation and £75,000 from the Maurice Wohl Charitable Foundation, as well as an increased donation of £50,000 from the David and Ruth Lewis Family Charitable Trust. We really value the continued support of these foundations. We were also very grateful for the sizable and repeated donations from the Charles Wolfson Charitable Trust, and the Bloom, Haskel Family, Kirsch and Morris Leigh Foundations. Also, a one off legacy donation from the Maurice Freeman Research Trust was very much appreciated. Income from commissioned work brought in £229,194 in 2023 (2022 - £240,946).

The financial prospects for JPR in 2024 are promising, bolstered by continued contributions from the Rothschild Foundation, our steadfast major donors, and the anticipated revenue from the European Commission tender secured in mid-2023. We anticipate that the expansion of JPR's research programme and the strengthening of our communication capabilities will significantly increase both the visibility of the Institute's initiatives and the financial contributions towards them. This strategic enhancement is designed to elevate the Institute's profile and attract additional resources to support its mission.

The value of JPR's endowment fund was £2,734,246 at the end of 2023. This marks an increase from the start of the year of 2.6% (£2,665,530). The income attained from the fund's investment was £103,991.

It is prudent to acknowledge that several of the Charity's multi-year grants are approaching their renewal phase in 2024. The Institute remains optimistic about retaining the majority, if not all, of these grants, whether they continue on a multi-year term or transition to an annual cycle. Nonetheless, there always exists a risk of non-renewal – that is the nature of charitable work. The Charity is dedicated to maintaining transparent communication with its donors regarding ongoing work and prospective initiatives, ensuring that they are well known and understood by all donors.

The Institute's fundraising efforts in 2023 were challenged by the absence of a fundraiser. However, the commitment to donor retention was unwavering, and the majority of existing donors continued their support. Although the pursuit of new funding avenues was limited, the search for a permanent qualified fundraiser continued throughout the year and into 2024 unabated, and was aided by the appointment of a fundraising consultant on a three-month, part-time basis in early 2024. As of the date of this report, the services of a new and experienced fundraiser have been found and the candidate will join the team in September 2024.

RESERVES POLICY

JPR's reserves policy is to seek to hold three to six months of expenditure on overheads. This would amount to between £252,406 and £504,812. As of 31 December 2023, there were unrestricted funds of £357,762, which is in line with the target range as set out above. Of these funds £3,320 were held as intangible fixed assets, £80,112 as tangible fixed assets and £69,646 as fixed asset investments leaving free reserves of £204,684.

JPR has adopted this policy to cover the risk of any unforeseen emergencies, such as unexpected IT costs or day-to-day operational costs, such as employing temporary staff to cover sickness absence during major projects. The policy is designed to deal with fluctuations in income, such as late payments for commissioned work or large grants being delayed or not renewed. The reserves will ensure any expenditure is covered on preparatory work on projects, as well as any necessary organisational development costs not covered by income.

The policy of holding three to six months' reserves will enable JPR to develop new sources of finance or cut back on expenditure should an emergency arise. In the meantime, such a prudent policy provides a stable base for JPR's research and the dissemination of the results to assist Jewish communities in the UK and continental Europe.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

PERMANENT ENDOWMENT INVESTED IN TOTAL RETURN BASIS

The MCA Endowment Fund is a separate fund for the purpose of promoting and assisting the preparation and production of research into the state of the contemporary Jewish communities in the UK and elsewhere in Europe, together with the promotion of other charitable aims, objects and activities of the Charity as shall be conducive to the implementation of the said purposes. Further details on the fund are disclosed in note 20 to the financial statements.

During 2023, the fund was invested in a discretionary agreement with abdrn (formerly Aberdeen Standard Capital) with the aim of maximising the long-term return whilst providing a good level of income as agreed with the Board.

The Board has adopted an ethical policy for the investment of these funds, namely, not to invest in any companies involved in the manufacture and distribution of tobacco and arms or any companies that boycott Israel.

RISK ASSESSMENT

Risk management is reviewed regularly by staff and a Risk Register is submitted to the Board for approval on an annual basis. The Directors have identified the main risks to which the charitable company is exposed and have taken steps to mitigate them.

LOOKING AHEAD

JPR will be focusing on a wide range of projects in 2024, including:

- **A major new study of attitudes towards Jews in all 27 EU Member States, conducted under the auspices of the European Commission.** The JPR team will be working with the international research agency, Ipsos, and leading a multinational group of specialists in antisemitism and social research to conduct the first ever EU-wide study of antisemitic attitudes. The study, which stands at the heart of the European Commission's ten-year strategy to combat antisemitism across Europe, is being designed to break new ground in measuring and understanding anti-Jewish attitudes and will have a direct impact on EU policy going forward.
- **Launching the findings from the National Jewish Identity Survey, the most thorough study of British Jewish life for a decade.** The key findings report from this landmark survey were published in February 2024 alongside a brand-new podcast series, *Jews Do Count*, produced in partnership with JW3 (London's Jewish community centre). The data from the survey will be used in multiple ways throughout 2024, including presentations of key findings to community leaders, policymakers, professionals and donors, short follow-up reports on topical issues, and new commissioned studies for clients eager to understand the data in more detail.
- **Running the first-ever national survey of the UK Haredi (strictly Orthodox) population, to generate essential data about this rapidly growing part of the British Jewish community.** The Haredi Survey is a completely groundbreaking study; no other organisation has ever managed to conduct a large and comprehensive quantitative survey of haredi Jews in Britain, and it has taken two years of preparation to achieve it. The fieldwork took place successfully in early 2024, and the results will provide key insights about haredi Jews on issues including housing, education and antisemitism. The findings will be used to inform policy both within and for the haredi community.
- **Running a major national survey of Jews in the UK to assess the impact of the October 7 attacks in Israel, the war in Gaza, and rising antisemitism in the UK on British Jews.** The October 7 attacks in Israel are widely regarded as a turning point for Jews everywhere, but JPR is the only organisation conducting a comprehensive survey to assess this in an academically credible and impartial way. Our study will look at how it has affected British Jews' views about Israel's political and military conduct during the war, how it has impacted their sense of security in Britain, and how it is affecting their levels of attachment to Israel and the UK Jewish community.
- **Completing our full sociodemographic study of Jewish in the Netherlands.** This will be the third full country study we will have completed under the auspices of our European Jewish Demography Unit. Each one involves extensive data collection and tremendous attention to detail, and becomes the foundational reference point for community planning in each place. These types of demographic data are absolutely fundamental to the functioning of any community; they explain the demographic size and shape of the community, its prospects for growth, and the forces that will affect that over time.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

More generally, we will be:

- working to ensure a **smooth handover of the chairmanship of JPR**, in preparation for when David Ereira officially takes over from Stephen Moss as Chair in January 2025;
- integrating new trustees into the organisation, including **running a strategic review** particularly in light of the October 7 attacks in Israel and how they may impact JPR's work;
- recruiting a new fundraiser and upgrading our **fundraising strategy and approach**;
- producing more newsworthy reports and insights to help **enhance the public profile of the organisation**, and developing new methods of sharing them;
- working to **upgrade the quality and depth of research on antisemitism** in the UK, in order to better understand public opinion both within and beyond the Jewish community and align UK and international assessments.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Institute for Jewish Policy Research (JPR) is a registered charitable company and a company limited by guarantee. JPR is governed by its Articles of Association and by the regulations of the Charity Commission and company law.

JPR's governance structure consists of the Board of Directors and a working group of Honorary Officers (Chair and Treasurer), who oversee management matters. Members of the Board are non-executive Directors and Trustees of the charitable company. They determine the overall direction of JPR, provide leadership and fulfil their fiduciary responsibilities.

Trustees are appointed (or reappointed, as the case may be) for a three-year term of office on the recommendation of the Chairman and require approval by the Board. Under usual circumstances, Trustees can serve a maximum of three consecutive terms of office. An amendment was added to the Articles of Association in 2017, allowing for the possibility of further extensions in special circumstances. This amendment was passed by adopting a Special Resolution at the General Meeting of the Company on October 23rd, 2017. It was determined that any further additional term or terms (of any such length as is determined by the Trustees), would need to be approved at a meeting of the Trustees.

The Trustees must appoint a Chairman from among their number. An amendment was added to the Articles of Association in 2021 to allow the Chairman to serve for three three-year terms, instead of two, and this may be extended by a single year as an emergency measure. The Chairman may only hold office for such time as he or she is a Trustee.

On acceptance to the Board, the Trustees receive the JPR Governance Handbook, which outlines JPR's governance structure and the responsibilities of Board members, and up-to-date documentation on the Institute's aims and programmes.

At all times there must be a President of the Charity, who is appointed by the Trustees. The President may also be a Trustee of the Charity if appointed as such by the Trustees. The President holds office for a three-year term and may be reappointed by the Trustees for any number of further three-year terms as the Trustees see fit.

The Board appoints the Executive Director, who reports to the Board on the substantive areas of the Institute's management. The Board can appoint a Company Secretary who oversees the work in matters of compliance with company and charitable company law. While day-to-day matters are delegated to the staff, all substantive decisions are referred to the Board for approval.

The Board also appoints a Finance Committee which meets regularly during the year to oversee the annual audit, investment strategy and charge-out rate for commissions and to carry out an annual financial review; a Fundraising Committee which sets out and supports the fundraising strategy and monitors its progress during the year; and a Nominations Committee to oversee succession planning for the JPR Board and Committees. In addition, the Chairman and the Treasurer both review staff salaries each year and must approve any changes.

The Members of the Board of Directors who served during 2023 are:

Stephen Moss CBE (Chairman)	(appointed 07/09/2010)
Michael Karp OBE (Treasurer)	(appointed on 21/01/2015 and terminated on 25/01/2024)
Elizabeth Crossick	(appointed on 29/06/2015 and terminated on 28/06/2024)
Lord Leigh of Hurley (President)	(appointed 29/06/2015)
Richard Goldstein	(appointed 05/03/2020)
Miles Webber	(appointed on 17/04/2020 and terminated on 28/06/2024)

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

William Benjamin	(appointed 17/04/2020)
Hilda Worth	(appointed 06/07/2020 and terminated on 20/02/2023)
Jonathan Haskel CBE	(appointed 28/10/2019)
Mark Berman	(appointed 10/07/2023)
Denise Joseph	(appointed 10/07/2023)
Felicia Epstein	(appointed 24/04/2023)
Dr David Ereira	(appointed 24/04/2023)
Efrat Sopher	(appointed 26/01/2024)

Hilda Worth retired from the Board in the early part of the year due to other commitments, and we thank her for the many contributions she made to JPR's work. Four new appointments were made during the course of 2023, in the knowledge that several trustees were approaching the end of their third terms, and a fifth, Efrat Sopher, joined in January 2024. These new appointments included David Ereira, who was appointed Vice-Chairman in early 2024 and will be replacing Stephen Moss as Chairman from 1 January 2025, and Denise Joseph, who replaced Mike Karp as Treasurer in early 2024.

JPR also has three Honorary Vice Presidents, who hold a general oversight role as required: Lord Haskel, Harold Paisner and Sir Trevor Chinn.

The key management personnel comprise the Executive Director and the Director of Operations. The Chairman and Treasurer review the salaries of all employees annually, including the above-mentioned two key management personnel, with reference to their duties and responsibilities, having regard to the resources of JPR, charity remuneration benchmarks and employment legislation.

Auditors

In accordance with Section 485 of the Companies Act 2006, a resolution proposing that A C Mole LLP be reappointed as auditors of the company will be put to the Annual General Meeting.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of The Institute For Jewish Policy Research for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with 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).

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 the group] 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 the Charities SORP;
- make judgments and accounting 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 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 business.

The trustees are responsible for maintaining proper accounting records which 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Report of the Trustees
For the Year Ended 31 December 2023**

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.

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



**Stephen Moss CBE
Chairman**

Date: 24th September 2024

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Independent Auditor's Report to the Trustees
For the Year Ended 31 December 2023**

Independent auditor's report to the Trustees of The Institute for Jewish Policy Research

Opinion

We have audited the financial statements of The Institute for Jewish Policy Research ('the charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards comprising Charities SORP – FRS 102 'The Financial Reporting Standard 102: The Financial Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2023 and of its 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 Charities Act 2011.

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

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

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

Other information

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

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

We have nothing to report in this regard.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Independent Auditor's Report to the Trustees
For the Year Ended 31 December 2023**

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate and proper 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.

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

Identifying and assessing potential risks of material misstatement due to irregularities

We considered the following when identifying and assessing risks of material misstatement due to irregularities, including fraud and non-compliance with laws and regulations:

- the legal and regulatory framework in which the charitable company operates
- the nature of the sector in which the charitable company operates
- the control environment and controls established to mitigate such risks
- the results of our enquiries of management about their identification and assessment of risks of irregularities
- discussions with the audit engagement team about where fraud might occur
- the incentives for fraud.

Laws and regulations which are considered to be significant to the charitable company charity include those relating to the requirements of the financial reporting framework FRS102, the Companies Act 2006, the Charities Act 2011, UK tax legislation, the Charity Commission, employment law and health and safety. In addition, we consider other laws and regulation which may not directly impact the financial statements but may impact on the operation of the charitable company.

**The Institute for Jewish Policy Research
(A Company Limited by Guarantee)
Independent Auditor's Report to the Trustees
For the Year Ended 31 December 2023**

As a result of these procedures we concluded, in accordance with International Auditing Standards, that a risk in relation to the potential for management override of controls existed.

Audit responses to risks identified

We undertook audit procedures to respond to the risks identified and designed our audit testing to respond to these risks. The additional procedures we undertook included the following:

- gaining an understanding of the charitable company's procedures for ensuring compliance with laws and regulations
- testing the appropriateness of journal entries and other adjustments
- considering whether accounting estimates were indicative of potential bias
- considering whether any transactions arose outside the normal course of business
- making enquiries of management
- corroborating our enquiries through review of Board Minutes and correspondence.

We also communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indicators of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with section 144 of the Charities Act 2011. 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A C Mole LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

A C Mole LLP

.....
A C Mole LLP (Senior Statutory Auditor)
Chartered Accountants and Statutory Auditor
Stafford House
Blackbrook Park Avenue
Taunton
Somerset
TA1 2PX

Date: *24th September 2024*

The Institute For Jewish Policy Research
Statement of Financial Activities for the Year Ended 31 December 2023
(Including Income and Expenditure Account)


	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2023 £
Income					
Donations and legacies	3	201,242	-	-	201,242
Charitable activities	4	419,872	229,194	-	649,066
Investment income	5	106,001	-	-	106,001
Total income		<u>727,115</u>	<u>229,194</u>	<u>-</u>	<u>956,309</u>
Expenditure					
Raising funds	6	(34,451)	-	(22,522)	(56,973)
Charitable activities	7	(608,455)	(344,197)	-	(952,652)
Total expenditure		<u>(642,906)</u>	<u>(344,197)</u>	<u>(22,522)</u>	<u>(1,009,625)</u>
Gains/(losses) on investment assets		<u>-</u>	<u>-</u>	<u>85,387</u>	<u>85,387</u>
Net income/(expenditure)		84,209	(115,003)	62,865	32,071
Transfers between funds		<u>(94,949)</u>	<u>94,949</u>	<u>-</u>	<u>-</u>
Net movement in funds		(10,740)	(20,054)	62,865	32,071
Reconciliation of funds					
Total funds brought forward		<u>368,502</u>	<u>31,772</u>	<u>2,601,735</u>	<u>3,002,009</u>
Total funds carried forward	20	<u>357,762</u>	<u>11,718</u>	<u>2,664,600</u>	<u>3,034,080</u>
	Note	Unrestricted funds £	Restricted funds £	Endowment funds £	Total 2022 £
Income					
Donations and legacies	3	153,524	-	-	153,524
Charitable activities	4	458,494	240,946	-	699,440
Investment income	5	100,310	-	-	100,310
Total income		<u>712,328</u>	<u>240,946</u>	<u>-</u>	<u>953,274</u>
Expenditure					
Raising funds	6	(53,427)	-	(18,777)	(72,204)
Charitable activities	7	(613,213)	(371,776)	-	(984,989)
Total expenditure		<u>(666,640)</u>	<u>(371,776)</u>	<u>(18,777)</u>	<u>(1,057,193)</u>
Gains/(losses) on investment assets		<u>-</u>	<u>-</u>	<u>(237,764)</u>	<u>(237,764)</u>
Net income/(expenditure)		45,688	(130,830)	(256,541)	(341,683)
Transfers between funds		<u>(53,870)</u>	<u>53,870</u>	<u>-</u>	<u>-</u>
Net movement in funds		(8,182)	(76,960)	(256,541)	(341,683)
Reconciliation of funds					
Total funds brought forward		<u>376,684</u>	<u>108,732</u>	<u>2,858,276</u>	<u>3,343,692</u>
Total funds carried forward	20	<u>368,502</u>	<u>31,772</u>	<u>2,601,735</u>	<u>3,002,009</u>

The notes on pages 23 to 39 form an integral part of these financial statements.

The Institute For Jewish Policy Research
(Registration number: 00894309)
Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
Fixed assets			
Intangible assets	14	3,320	4,150
Tangible assets	15	80,112	88,622
Investments	16	<u>2,734,246</u>	<u>2,665,530</u>
		<u>2,817,678</u>	<u>2,758,302</u>
Current assets			
Debtors	17	47,525	78,253
Cash at bank and in hand	18	<u>225,882</u>	<u>234,313</u>
		273,407	312,566
Creditors: Amounts falling due within one year	19	<u>(57,005)</u>	<u>(68,859)</u>
Net current assets		<u>216,402</u>	<u>243,707</u>
Net assets		<u>3,034,080</u>	<u>3,002,009</u>
Funds of the charity:			
Unrestricted funds		357,762	368,502
Restricted funds		11,718	31,772
Endowment funds		<u>2,664,600</u>	<u>2,601,735</u>
Total funds	20	<u>3,034,080</u>	<u>3,002,009</u>

The financial statements on pages 20 to 39 were approved by the trustees, and authorised for issue on 24/9/23 and signed on their behalf by:


.....
Stephen David Moss CBE
Chairman and trustee

The notes on pages 23 to 39 form an integral part of these financial statements.

The Institute For Jewish Policy Research
Statement of Cash Flows for the Year Ended 31 December 2023

	Note	2023 £	2022 £ (As restated)
Cash flows from operating activities			
Net cash income/(expenditure)		32,071	(341,683)
Adjustments to cash flows from non-cash items			
Depreciation	15	13,204	13,178
Amortisation	14	830	830
Investment income	5	(106,001)	(100,310)
Loss on disposal of investments		10,257	22,282
Revaluation of investments		<u>(95,644)</u>	<u>215,482</u>
		(145,283)	(190,221)
Working capital adjustments			
Decrease/(increase) in debtors	17	30,728	(42,198)
(Decrease)/increase in creditors	19	<u>(11,854)</u>	<u>7,095</u>
Net cash flows from operating activities		<u>(126,409)</u>	<u>(225,324)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	106,001	100,310
Purchase of tangible fixed assets	15	(4,694)	-
Purchase of investments	16	(784,978)	(586,956)
Sale of investments		<u>739,790</u>	<u>570,022</u>
Net cash flows from investing activities		<u>56,119</u>	<u>83,376</u>
Net decrease in cash and cash equivalents		(70,290)	(141,948)
Cash and cash equivalents at 1 January		<u>301,146</u>	<u>443,094</u>
Cash and cash equivalents at 31 December		<u><u>230,856</u></u>	<u><u>301,146</u></u>

The notes on pages 23 to 39 form an integral part of these financial statements.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
6 Greenland Place
London
NW1 0AP

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Basis of preparation and statement of compliance

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless stated otherwise within these notes. 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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Institute For Jewish Policy Research meets the definition of a public benefit entity under FRS 102.

The presentation currency of the financial statements is the Pound Sterling (£).

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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 the income receivable can be measured reliably.

Donations

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

If there is a Service Level Agreement or Contract in place income from administration charges is taken into account in the period to which it relates.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Accounting policies (continued)

Donated services and facilities

In accordance with the Charities SORP (FRS 102), any unpaid general volunteer time is not recognised in the financial statements.

Investment income

Interest on funds held 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 and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to costs of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Support costs detailed in the notes are allocated on the basis apportionment of the time spent on these activities.

Governance costs

Governance costs are included within support costs and comprise all costs associated with meeting the constitutional and statutory requirements of the charity and include professional fees and costs linked to the strategic management of the charity.

Irrecoverable VAT

Irrecoverable VAT is charged against the category expenditure for which it was incurred.

Taxation

The charity is a registered charity and is, therefore, exempt from liability to taxation on its income and capital gains, to the extent that such income or gains are applied exclusively to charitable purposes.

Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Accounting policies (continued)

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Trademarks	10 Year Straight Line

Tangible fixed assets

Tangible fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold Building	Over the terms of lease
Fixtures & Fittings	5 Year Straight Line
Computer Equipment	3 Year Straight Line

Fixed asset investments

Listed investments

Listed investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at fair value at the balance sheet 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 period. The charity does not acquire or use put options, derivatives or other complex financial instruments.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the period end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in the Statement of Financial Activities.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

2 Accounting policies (continued)

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Permanent endowment funds represent those assets which must be held permanently by the charity. Income arising on the permanent endowment funds can be used in accordance with the objects of the Charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Pensions

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in independently administered funds. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Leasing

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as trade and other debtors and creditors together with loans to related parties. Debt instruments, such as trade debtors and creditors, are initially measured at transaction price and subsequently measured at amortised cost.

Financial assets are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, an impairment loss is recognised in the income statement.

Critical accounting judgements and estimation uncertainty

The preparation of the financial statements in conformity with FRS 102 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income, and expenses.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The Trustees consider that the following critical accounting estimates and judgements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

To determine the proportion of commissioned projects that have been completed, the trustees use costs incurred as a basis and judge that income to be recognised is equivalent to that. Any actual surplus or deficit is determined at project completion and transferred to or from unrestricted funds.

Prior period adjustment

Where an error or omission is identified in respect of comparative figures this is adjusted in the preceding period.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total funds £
Donations and gifts	197,415	-	197,415
Gift aid	3,827	-	3,827
Total for 2023	201,242	-	201,242
Donations and gifts	153,524	-	153,524
Total for 2022	153,524	-	153,524

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds £
Research projects and sales of reports	419,872	229,194	649,066
Total for 2023	419,872	229,194	649,066
Research projects and sales of reports	458,494	240,946	699,440
Total for 2022	458,494	240,946	699,440

5 Investment income

	Unrestricted funds £	Restricted funds £	Total funds £
Income from MCA permanent endowment fund	103,372	-	103,372
General bank interest receivable	2,629	-	2,629
Total for 2023	106,001	-	106,001
Income from MCA permanent endowment fund	99,916	-	99,916
General bank interest receivable	394	-	394
Total for 2022	100,310	-	100,310

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

6 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Fundraising for donations	34,451	-	-	34,451
Support costs	-	-	22,522	22,522
Total for 2023	34,451	-	22,522	56,973
Fundraising for donations	53,427	-	-	53,427
Support costs	-	-	18,777	18,777
Total for 2022	53,427	-	18,777	72,204

7 Expenditure on charitable activities

	Note	2023 £	2022 £
Research project costs		600,727	620,225
Lectures and seminars		17,066	15,514
Research and organisational development costs		114,407	104,156
		732,200	739,895
Share of support costs	8	220,452	245,094
		952,652	984,989
Analysis by fund			
Unrestricted funds		608,455	613,213
Restricted funds		344,197	371,776
		952,652	984,989

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

8 Analysis of support costs

	Support costs	Governance costs	2023 £
Database	1,190	-	1,190
Staff cost	66,056	-	66,056
Premises	72,208	-	72,208
General office costs	33,527	-	33,527
Depreciation and leasehold amortisation	13,204	-	13,204
Bank charges and exchange rate difference	1,589	-	1,589
Amortisation of trade marks	830	-	830
Auditor remuneration	-	15,900	15,900
Legal and professional	-	15,948	15,948
	<u>188,604</u>	<u>31,848</u>	<u>220,452</u>
	Support costs	Governance costs	2022 £
Database	1,935	-	1,935
Staff cost	67,275	-	67,275
Premises	71,391	-	71,391
General office costs	40,102	-	40,102
Depreciation and leasehold amortisation	13,178	-	13,178
Bank charges and exchange rate difference	1,175	-	1,175
Amortisation of trade marks	830	-	830
Research & development costs	17,512	-	17,512
Auditor remuneration	-	25,200	25,200
Legal and professional	-	6,496	6,496
	<u>213,398</u>	<u>31,696</u>	<u>245,094</u>

9 Trustees remuneration and expenses

None of the trustees received remuneration for their services nor did they receive any reimbursement of expenses during the year (2022: None).

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

10 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Wages and salaries	532,609	546,530
Social security costs	58,961	60,313
Pension costs	34,423	34,959
	<u>625,993</u>	<u>641,802</u>

The number of employees whose emoluments fell within the following bands was:

	2023 No	2022 No
£60,001 - £70,000	1	1
£80,001 - £90,000	-	1
£90,001 - £100,000	2	1
£110,001 - £120,000	-	1
£120,001 - £130,000	1	-
	<u>1</u>	<u>-</u>

The key management personnel comprise the Executive Director and the Director of Operations. The total employee benefits of the Executive Director and the Director of Operations were £232,705 (2022: £205,194).

	2023 £	2022 £
Average number of employees	<u>8</u>	<u>10</u>

11 Auditors' remuneration

	2023 £	2022 £
Audit of the charity's annual accounts	10,800	21,500
Other services - preparation of the charity's annual accounts	4,800	3,700
Other services - predecessor firm	300	-
	<u>15,900</u>	<u>25,200</u>

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

12 Taxation

The charity is a registered charity and is therefore exempt from taxation to the extent that such income or gain is applied to charitable purposes.

13 Pension costs

The charitable company operates a contributory pension scheme. It is a defined contribution scheme and contributions are charged in the statement of financial activities as they are paid. The charge for the year was £34,423 (2022: £34,959) and the liability outstanding at the year end was £1,709 (2022: £1,204).

14 Intangible fixed assets

	Trademark £	Total £
Cost		
At 1 January 2023	8,300	8,300
At 31 December 2023	8,300	8,300
Amortisation		
At 1 January 2023	4,150	4,150
Charge for the year	830	830
At 31 December 2023	4,980	4,980
Net book value		
At 31 December 2023	3,320	3,320
At 31 December 2022	4,150	4,150

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

15 Tangible fixed assets

	Improvement to leasehold building £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 January 2023	101,392	9,595	14,847	125,834
Additions	-	-	4,694	4,694
At 31 December 2023	<u>101,392</u>	<u>9,595</u>	<u>19,541</u>	<u>130,528</u>
Depreciation				
At 1 January 2023	19,198	3,407	14,607	37,212
Charge for the year	10,139	1,919	1,146	13,204
At 31 December 2023	<u>29,337</u>	<u>5,326</u>	<u>15,753</u>	<u>50,416</u>
Net book value				
At 31 December 2023	<u>72,055</u>	<u>4,269</u>	<u>3,788</u>	<u>80,112</u>
At 31 December 2022	<u>82,194</u>	<u>6,188</u>	<u>240</u>	<u>88,622</u>

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

16 Fixed asset investments

Listed investments	2023	2022
	£	£ (As restated)
Cost or Valuation		
At 1 January 2023	2,598,696	2,819,527
Additions	784,978	586,956
Disposals	(750,046)	(592,304)
Revaluation	<u>95,644</u>	<u>(215,482)</u>
At 31 December 2023	2,729,272	2,598,697
Cash held within investment portfolio	<u>4,974</u>	<u>66,833</u>
At 31 December 2023	<u><u>2,734,246</u></u>	<u><u>2,665,530</u></u>

17 Debtors

	2023	2022
	£	£
Prepayments and accrued income	23,032	53,999
Other debtors	<u>24,493</u>	<u>24,254</u>
	<u><u>47,525</u></u>	<u><u>78,253</u></u>

18 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	225,882	234,313
Cash held within investment portfolio	<u>4,974</u>	<u>66,833</u>
	<u><u>230,856</u></u>	<u><u>301,146</u></u>

19 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	1,069	8,622
Accruals	27,813	34,044
Other creditors	9,245	8,749
Other taxes and social security costs	<u>18,878</u>	<u>17,444</u>
	<u><u>57,005</u></u>	<u><u>68,859</u></u>

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

20 Funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2023 £
Unrestricted funds						
Unrestricted funds	368,502	562,115	(318,570)	(254,285)	-	357,762
Designated funds	-	165,000	(324,336)	159,336	-	-
Total unrestricted funds	<u>368,502</u>	<u>727,115</u>	<u>(642,906)</u>	<u>(94,949)</u>	<u>-</u>	<u>357,762</u>
Restricted funds						
Project: Study of Antisemitic Attitudes	28,800	-	(57,925)	29,125	-	-
Project: Communications	2,972	60,000	(107,492)	44,520	-	-
Project: European Jewish Demography Unit	-	120,000	(113,080)	-	-	6,920
Project: European Commission Mapping	-	3,056	(17,568)	14,512	-	-
Project: Dutch Jews	-	40,000	(46,792)	6,792	-	-
Project: JAMI	-	3,500	-	-	-	3,500
Project: JLC/Survation	-	2,638	(1,340)	-	-	1,298
	<u>31,772</u>	<u>229,194</u>	<u>(344,197)</u>	<u>94,949</u>	<u>-</u>	<u>11,718</u>
Endowment funds						
MCA permanent endowment fund	<u>2,601,735</u>	<u>-</u>	<u>(22,522)</u>	<u>-</u>	<u>85,387</u>	<u>2,664,600</u>
Total funds	<u><u>3,002,009</u></u>	<u><u>956,309</u></u>	<u><u>(1,009,625)</u></u>	<u><u>-</u></u>	<u><u>85,387</u></u>	<u><u>3,034,080</u></u>

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

20 Funds (continued)

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	Other recognised gains/(losses) £	Balance at 31 December 2022 £
Unrestricted funds						
Unrestricted funds	226,684	712,328	(666,640)	96,130	-	368,502
Designated funds	<u>150,000</u>	-	-	(150,000)	-	-
Total unrestricted funds	<u>376,684</u>	<u>712,328</u>	<u>(666,640)</u>	<u>(53,870)</u>	-	<u>368,502</u>
Restricted funds						
Commission: JW3 Monitoring and Evaluation Project	328	-	(1,453)	1,125	-	-
Project: Study of Antisemitic Attitudes	28,800	-	-	-	-	28,800
Project: Communications	79,604	60,000	(136,632)	-	-	2,972
Project: European Jewish Demography Unit	-	117,000	(168,198)	51,198	-	-
Commission: IDS II - Industrial dwellings society II	-	6,025	(2,802)	(3,223)	-	-
Commission: European Jewish Association	-	12,660	-	(12,660)	-	-
Commission: Census 2021	-	10,000	(21,758)	11,758	-	-
Project: European Commission Mapping	-	31,041	(31,041)	-	-	-
Commission: Manchester JRC & Mobilise	-	4,220	(9,892)	5,672	-	-
	<u>108,732</u>	<u>240,946</u>	<u>(371,776)</u>	<u>53,870</u>	-	<u>31,772</u>
Endowment funds						
<i>Permanent</i>						
MCA permanent endowment fund	<u>2,858,276</u>	-	(18,777)	-	(237,764)	<u>2,601,735</u>
Total funds	<u>3,343,692</u>	<u>953,274</u>	<u>(1,057,193)</u>	<u>-</u>	<u>(237,764)</u>	<u>3,002,009</u>

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

20 Funds (continued)

Endowment funds

The MCA Endowment Fund is a separate fund for the purpose of promoting and assisting the organising and carrying out of research into the state of the contemporary Jewish communities in the UK and elsewhere in Europe together with the promotion of other charitable aims, objects and activities of the Charity as shall be conducive to the implementation of these purposes. The income of the Fund may be spent by the Charity on a year to year basis as long as the total of the income and gains spent in any one year does not exceed 8% of the Original Grant (\$5,000,000 converted to £3,466,337 at the date transferred) as increased annually by the United Kingdom Retail Prices Index ("RPI").

The original grant is a permanent endowment, the capital of which must be retained.

In order for the realised and unrealised gains to be spent it is necessary to satisfy the following conditions:

(1) The first condition is that the total amount of income and gains spent in any full financial year of the charity must not exceed 8% of the Original Grant as increased by the percentage increase, if any (ignoring any reduction) in RPI, from the 31st December 2020 to the beginning of the financial year.

(2) The second condition is that 30 days before the trustees resolve to spend the capital, the market value of the capital of the Fund must not be less than the Original Grant (increased in accordance with RPI) after excluding the gains resolved to be spent.

It is possible to carry forward any unspent part of the 8% and spend it in subsequent financial years in addition to the 8% limit for each year.

The Fund is invested on professional advice in order to obtain the maximum long-term return (net of any tax) which is regarded from time to time as a prudent target for the Fund.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

20 Funds (continued)

Restricted Funds

The aim and use of each restricted fund is as follows:

(a) Project: European Jewish Demographic Unit - Established in January 2019, JPR's European Jewish Demography Unit is dedicated to generating data about Jewish populations in Europe to help support community development across the continent. Currently supported by the Rothschild Foundation Hanadiv Europe, it is led by JPR Senior Research Fellow, Dr Daniel Staetsky, and chaired by the world's leading expert in Jewish demography, Professor Sergio Della Pergola.

(b) Project: The European Jewish Research Archive: supported by Rothschild Foundation Hanadiv Europe, this is a project to build and maintain an online free to access archive of research publications on contemporary European Jewish communities. The archive includes reports, articles and other relevant materials that draw on, or discuss, social research on European Jewish communities since 1990.

(c) Commission: Jewish Blind and Disabled (JBD) - this study was designed to look at the socio-demographic characteristics and levels of disability among Jews living in Barnet, Hertsmere, Redbridge and Essex, as part of JBD's strategic review.

(d) Commission: JW3 Monitoring and Evaluation Project - this annual study is aimed at helping JW3 to monitor and evaluate the effectiveness of their work. It involves helping them to determine what they need to measure in view of their new strategic plan, advising them on how best to gather the required data, and then working with them to determine how best to use it for their purposes.

(e) Commission: Industrial Dwellings Society (IDS) - this project mapped the Jewish population and Jewish services (schools, synagogues, community organisations, shops, restaurants, etc.) in the immediate vicinity of specific sites to support IDS's future planning.

(f) Project: Study of Antisemitic Attitudes - first run by JPR together with Ipsos MORI in 2017, this survey, monitoring anti-Jewish and anti-Israel attitudes among the British population, was due to be repeated in 2020. However, due to restrictions imposed by the Covid-19 pandemic, the study was postponed, and is now expected to take place in 2024/25.

(g) Project: Communications - With thanks to support from three key foundations, JPR recruited its first Director of Communications in October 2021. The priorities for the first year of the position are (i) to communicate JPR's research outputs to the media and key target audiences; (ii) to redesign the JPR website; and (iii) to build JPR's social media presence. Work began on all three of these areas in the last quarter of 2021 and the new website was launched in October 2022.

(h) Commission: IDS II - Industrial dwellings society II - This project mapped the Jewish population and Jewish services (schools, synagogues, community organisations, shops, restaurants, etc.) in the immediate vicinity to support IDS's future planning for a Jewish housing association working to build 500 new affordable units in Jewish neighbourhoods for low-income Jewish families and Jewish/non-Jewish professionals working in Jewish services.

(i) Commission: EVENS - a national survey designed to gather information about inequality among ethnic minorities. Our input is specifically designed to help them gather data on Jews and advice on how to analyse it, although we hope to learn from their work to help inform our own future analysis of Jewish populations.

(j) Commission: European Jewish Association - The European Jewish Association commissioned JPR to create an index to measure how different European countries are faring with regard to major Jewish concerns.

(k) Commission: Census 2021 - The JLC provided a small grant to support JPR's ongoing analysis of Jewish population data gathered by the Office of National Statistics in the 2021 Census of England and Wales, and general research advice to support the JLC's own work. The grant included funds for a joint event to share the findings of JPR's first report on the initial release of census data.

(l) Project: European Commission Mapping - As part of the EU strategy on combating antisemitism and fostering Jewish life, the European Commission (EC) has committed to creating a European research hub on contemporary antisemitism and Jewish life in the future.

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

20 Funds (continued)

(m) Commission: Manchester-JRC & Mobilise - JPR and Mobilise collaborated on a mapping exercise commissioned by the Manchester Jewish Representative Council. The purpose of the exercise was to support strategic discussions about service provision in the Greater Manchester area. JPR's role was to identify existing services in their main areas of interest such as children, young people and families. The findings were presented in September to community and local government representatives in Manchester.

All the funds represent donations received and take into account the research costs incurred during the year.

21 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds at 31 December 2023 £
Intangible fixed assets	3,320	-	-	3,320
Tangible fixed assets	80,112	-	-	80,112
Fixed asset investments	69,646	-	2,664,600	2,734,246
Current assets	261,689	11,718	-	273,407
Current liabilities	(57,005)	-	-	(57,005)
Total net assets	357,762	11,718	2,664,600	3,034,080
	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds at 31 December 2022 £
Intangible fixed assets	4,150	-	-	4,150
Tangible fixed assets	88,622	-	-	88,622
Fixed asset investments	63,795	-	2,601,735	2,665,530
Current assets	280,814	31,772	-	312,586
Current liabilities	(68,859)	-	-	(68,859)
Total net assets	368,522	31,772	2,601,735	3,002,029

The Institute For Jewish Policy Research
Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

22 Related party transactions

During the year the charity made the following related party transactions:

Entities over which the entity has control, joint control or significant influence

At the balance sheet date the amount due from Entities over which the entity has control, joint control or significant influence was £16,667 (2022 - £16,667).

During the previous period €19,500 was transferred to the Stichting Institute for Jewish Policy Research, an entity registered in the Netherlands under the control of the charity, for working capital purposes. This amount remains outstanding at 31 December 2023 and is included within other debtors, is interest free and repayable on demand.

23 Operating lease commitments

At the year end the charity had annual commitments under non-cancellable operating leases as follows

	2023	2022
	£	£
Within one year	47,590	45,520
Between two and five years	163,057	155,239
In over five years	99,645	145,165
	<u>310,292</u>	<u>345,924</u>

24 Prior period adjustment

During the year it was identified that the analysis of movements within the fixed asset investments was not disclosed in accordance with the Statement of Recommended Practice. The listed investment analysis has been restated to reflect the correct disclosures, the opening and closing investment values remain unchanged. The resulting reanalysis has impacted figures within the Cash Flow Statement, which has therefore also been restated.

25 Share capital and controlling parties

The company is limited by guarantee and has no share capital. The liability of its members is limited to £1 per member.