THE MOVEMENT FOR REFORM JUDAISM

England & Wales · Charity number 1139806

Details

Status	Registered
Legal form	Charitable company
Company number	07431950
Registered	2011-01-12
Register	View on the Charity Commission register

Contact

Address	The Sternberg Centre For Judaism The Manor House 80 East End Road London N3 2SY
Phone	02083495723
Email	admin@rjuk.org
Website	www.reformjudaism.org.uk

Activities

Objects: TO PROMOTE AND FOSTER JUDAISM AND TO PROMOTE ANY CHARITABLE PURPOSE CALCULATED TO FURTHER THE WELFARE OF THE JEWISH PEOPLE IN THE UK, IN ISRAEL OR ELSEWHERE IN THE WORLD.

Activities: The objectives of the Movement are to promote and foster Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the United Kingdom, in Israel or elsewhere in the world.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE UK, IN ISRAEL OR ELSEWHERE IN THE WORLD.
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,628,742	£2,482,731	£2,099,992	23
2023-12-31	£2,823,470	£2,753,947	£1,953,981	24
2022-12-31	£2,738,419	£2,554,845	£1,884,458	23
2021-12-31	£1,834,387	£1,916,373	£1,700,884	22
2020-12-31	£1,820,931	£1,928,514	£1,782,870	24

Trustees

Name	Role	Appointed
Dr Edward Kessler		2026-01-01
Melvin Pedro		2020-06-28
Michele Ruth Saffer		2020-11-19

THE MOVEMENT FOR REFORM JUDAISM

England & Wales - Charity number 1139806

Accounts

Trustees' Annual Report & Financial Statements 2024 5784-5785

Chagigah 2024

The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31st December 2024
5784-5785

Contents

The Movement for Reform Judaism Reference and Administrative Details, Trustees and Advisers

The Movement for Reform Judaism
The Sternberg Centre for Judaism
80 East End Road
Finchley
London
N3 2SY

Tel: 020 8349 5640
Fax: 020 8349 5699

admin@rjuk.org
http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

Chair:
Paul Langsford .... Elected as Chair 25th June 2023

Joint Chairs of Assembly of Reform Rabbis and Cantors UK - Rabbis Robyn Ashworth-Steen and Kath Vardi

Hon Treasurer:
Roberto Lampl .... Elected as Hon Treasurer 27th June 2021

Hon Secretary:
Melvin Pedro .... Elected as Hon Secretary 26th June 2022

Board Members:
Nicholas Aleksander .... Elected 25th June 2023
Daniel Benjamin .... Elected 28th June 2020
Kathy Hirst .... Elected 30th June 2019
Ian Lancaster .... Elected 30th June 2019
Joey Leskin .... Elected 27th June 2021
Gabrielle Mandell .... Elected 26th June 2022
Roy Saatchi .... Elected 30th June 2019
Michele Saffer .... Elected 28th June 2021
Judy Weleminsky .... Elected 26th June 2022

Bankers:
National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
London
EN2 7JA

Auditors:
Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

The Movement for Reform Judaism Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2024.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), and is a company limited by guarantee (number 07431950), which was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions.

Core Values

- **Treasuring tradition, finding holy in the new**
  We are blessed with millennia of Jewish wisdom, as well as a world that continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration - building Jewish community that remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision-making, providing transformative education and events to support them throughout their lives.
- **Social Justice**
  It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in - *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values - ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.

Contd

Core Values (Contd)

- **Equality and Inclusivity**
  Every person is created *b'tzelem elohim* - in the image of God - and should have equal value in our communities and our society. We hold an uncompromising commitment to building communities which are built on egalitarianism and welcome all - no matter their gender identity, sexual orientation, race, ability or any other characteristic. Our diversity enriches us - we can achieve more when we enable every person to make their unique contribution to our communal life.
- **Israel**
  We are committed to Israel as a collective project of the Jewish people - to build a Jewish and Democratic state which stands as an *ohr l'goyim* (a light to the nations) and a safe haven for Jews facing persecution. Together, we stand with those Israeli citizens and organisations pursuing democracy, religious freedom and human rights for all within Israel's borders. We will do all we can to bring about the day when Israelis and Palestinians both have secure states, able to live side-by-side with dignity and peace.
- **Strengthening Jewish life in the UK**
  Every Jewish person should have the opportunity to lead a full and fulfilling Jewish life in this country. We ensure our members have access to meaningful ways to engage at every stage of their journey through life. Innovation is welcomed to find new ways to inspire, especially to strengthen the Jewish identity of our young members as the future of British Reform Judaism. We enable our communities and members to respond to the changing realities of Jewish life in the UK - dealing with challenges and threats they may face. We welcome unaffiliated Jews, or those disillusioned with their connection to Jewish life, to find Jewish life which is authentic to them in our communities.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.
- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.
- To promote burial and cremation schemes for Constituents and Associate Congregations.

Contd

Aims (Contd)

- To promote and nurture Jewish cultural and welfare activities.
- To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

Structure, Governance and Management

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

The Company is registered as a charitable company limited by guarantee. For the purpose of company law, the Trustees of the charity are also the Directors of the Company. Any reference to Trustees is also a reference to Directors, collectively known as the Board.

In line with the Articles of Association February 26th 2023, Honorary Officers can serve for three consecutive terms up to a maximum of nine years and each Trustee can serve up to a maximum of six years. Any voting is by a poll, with weighted voting reflecting the different sizes of our congregations.

At an EGM on 18th May 2025 the members voted to pass a special resolution to allow current board members who were at the end of their term of office to be allowed to remain on the Board for an extended period. This was deemed necessary to enable continuity to begin the process of transferring to the new charity, The Movement for Progressive Judaism.

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantorial Employment Committee. This committee meets regularly throughout the year.

Pay Policy for Senior Staff

The Directors consider that the Board of Directors/Trustees and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All Directors/Trustees give of their time freely and no Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Notes 6 and 16 respectively.

The pay of the senior staff is reviewed annually. The Directors benchmark against pay levels in other similar charities.

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Reserves Policy and Risk Management

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. After deducting fixed assets of £317k (2023: £273) and restricted funds of £442k (2023: £442k) from total funds of £2,100k (2023: £1,954k) the charity was showing total unrestricted funds (including designated funds) of £1,341k (2023: £1,238k). Of this £398k (2023: £302k) comprised free reserves (as defined by the Charity SORP).

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all transactions and projects.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Investment Powers and Policy

The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom. There are also three other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 16 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

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The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

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Key Highlights and Future Plans

2024 in Summary

This year's annual report is unlike any other in the history of MRJ. It is not only the summary of a year but a moment of transition, the beginning of a new, exciting opportunity

On 18 May 2025, our members, together with the members of Liberal Judaism, voted overwhelmingly in favour of proceeding with the legal combination of our movements to form The Movement for Progressive Judaism. A vision that has been discussed and imagined for decades is becoming a reality.

In 2024, not unsurprisingly, much of the focus of our work was directed towards this goal. 2024 was a year of exhaustive conversation and consultation with member communities, clergy and stakeholders, culminating in the vote to proceed. Together with LJ, we began the work of transformation: beginning to bring our teams together, to open our programmes up to each other, to think about how we speak with a shared and diverse voice, to represent each other in public. All of these were done thoughtfully and carefully, recognising that consent to work towards the full combination had not yet been received.

At the same time, our communities received the same high level of support and care as ever, our clergy in communities led with wisdom and compassion at a time of unprecedented challenge, our youth and student programmes inspired and connected our young people, our Bet Din welcomed more people into Jewish life than ever before, our values were more present than ever in public life.

All this, too, against the backdrop of unprecedented challenge. During 2024 we continued to wrestle with the ongoing impact of the horrific attack on Israel on 7 October 2023 and the ensuing conflict in Gaza with Hamas and its impact on the Palestinian population. This has included unprecedented levels of antisemitism, and the complexity of holding complex conversations within our diverse communities, seeking to create safe and brave spaces in which different voices can be heard, and to encourage respectful dialogue, always through the prism of our Jewish values.

We are hugely grateful to the many people who enable Progressive Jewish life around the country to flourish - clergy and professionals, the hundreds of volunteers and lay leaders bringing their dedication and wisdom to communities, Movement, and the Progressive project. We are especially grateful to the MRJ professional team who have shown commitment, resilience and generosity of spirit at a time of great organisational change.

There is much more to do and tell. Reform Judaism's achievements in 2024, and its partnership with Liberal Judaism, highlight the potential for even greater success and growth as we become one Progressive Movement.

Future Plans

Following the vote on 18 May, the immediate strategic priority is to complete the creation of the new Movement for Progressive Judaism. There is a great deal of work to do in creating this new charity and completing the formal merger, which we intend to do by the end of 2025.

The work of the new Movement will be organised around four clear missions: To strengthen, support and connect communities; to promote, amplify and embolden our values and forms of Jewish life; to inspire, connect and nurture the next generations of Progressive Jews; to foster inclusion, provide resources, and pave the way for those seeking to join us. During the second half of 2025 there will be opportunities for members of communities to input into this work as we shape the strategic priorities in each of these areas.

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MRJ Highlights of 2024

Launch of the **new High Holy Day Machzor** - an instant bestseller, exceeding the original orders and requiring a reprint

Shirei meets Chagigah 2024 - an innovative national event, with music, prayer, learning and celebration

L'dor va'dor - a tour of Jewish Europe specially designed to replace the Year 11 Israel Tour which could not take place, visiting Prague, Vienna and Budapest

An inspirational **education conference** and new educational programmes including the **Education Hub** with Liberal Judaism

Renewed commitment to **interfaith dialogue**, connecting with other faiths, attending Iftars, conferences and meetings including the Drumlanrig Accords

Kivunim - our popular programme aimed at bnei mitzvah students in smaller communities

The work of our Reform **Beit Din**, run by its new convenor, with a significant increase in conversions

Improved **communications**, nationally and locally, within our movement and the wider Jewish community, celebrating the achievements of our communities

Hands on **support and training**, including new training to help communities to promote and share their stories and achievements and media masterclasses to learn communication skills

Monthly **Leadership Check-in** and **Open House**, connecting leaders and members across the country

Our **voice and values** in government and wider society, with clergy appearing regularly on television and radio

Progressive Judaism's 2024 in numbers

Community Support:
234 ad hoc support and check-in meetings with Progressive communities
40% of communities worked with us on bespoke consultancy and joint initiatives

Conversion
265 individuals completed conversion across both Batei Din - a 20% year-on-year increase

Leadership Development
87 new youth leaders trained by LJY-Netzer and RSY-Netzer

Youth Engagement
3,200+ young people participated in Movement and local Progressive youth events

Financial Access
£76,218 awarded in bursaries for youth movement participation

Public Engagement
50+ civic, political and communal engagements by Rabbi Josh and Rabbi Charley

Media Reach
288 items of media coverage featuring MPJ clergy and lay leaders

Learning & Conferences
400+ participants in MPJ conferences, trainings and public learning spaces

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Grants

We are extremely grateful for the support we have received from the following organisations:

Jack Petchey Foundation

Jewish Youth Fund

Netzer Olami (Tamar)

Shoresh Charitable Trust

UJIA

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Review of Financial Position

2024 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), '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 (FRS102) (second edition effective - 1 January 2019).

The total incoming resources amounted to £2,629k for the year compared to £2,823k for 2023. This is mainly due to decreased income from events and tours as a result of not being able to offer a full range of tours in 2024.

Charitable expenditure during the year amounted to £2,483k compared to £2,754k for 2023. This was mainly due to the lower level of costs associated with running our events and tours in 2024.

Overall there was a net surplus of £146k for the year, compared to £69.5k in 2023.

Going Concern

On Sunday 18 May 2025, the member communities of the Movement for Reform Judaism (MRJ) and Liberal Judaism (LJ) voted to unite into one Movement for Progressive Judaism for the UK. It is anticipated that from 1 January 2026, the operational activities of both MRJ and LJ will transfer to a new registered entity, The Movement for Progressive Judaism (MPJ), which will carry forward the charitable purposes and objectives of the merging entities. As a result, from that date, MRJ will no longer undertake regular charitable activities. However, MRJ will remain a registered charity and continue to exist to manage any residual matters arising from the merger, such as legal, financial, or administrative issues. The trustees are satisfied that MRJ will continue to meet its obligations as they fall due and maintain sufficient resources for this purpose.

The operations of the charity, although transferred, are expected to continue in substance within MPJ. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

2025 Budget

The 2025 budget has been set in line with our operating plan for 2025.

Statement of Trustees' Responsibilities

The Trustees listed on page 1 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

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- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Statement as to Disclosure to our Auditors

At the time of approval of this Trustees' Report, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP were re-appointed as auditor at the Annual General Meeting held on 23rd June 2024.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees:

Paul Langsford
Chair
Date: 2nd July 2025

Independent Auditors' Report
To The Trustees of The Movement for Reform Judaism

Opinion
We have audited the financial statements of The Movement for Reform Judaism (the charitable company) for the year ended 31st December 2024, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council'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 twelve months from when the financial statements are authorised for issue.

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

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Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

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

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Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. The trustees 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.

Auditors' 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 Auditors' 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 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls,

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including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Use of our report

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

A Thomas

Andrew Thomas (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 8th July 2025

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31 December 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Designated Funds 2024	Total Funds 2024	*Total Funds 2023*
		£	£	£	£	*£*
INCOME FROM:						
Donations and Legacies	**2**	369,868	188,832	19,698	578,398	*668,251*
Income from Investments		39,431	-	-	39,431	*17,784*
Income from Charitable Activities	**3**	1,322,778	559,773	-	1,882,551	*2,055,059*
Other Income		128,362	-	-	128,362	*82,376*
TOTAL INCOME AND ENDOWMENTS		**£ 1,860,439**	**£ 748,605**	**£ 19,698**	**£ 2,628,742**	***£ 2,823,470***
EXPENDITURE ON:						
Raising Funds	**4**	180,768	-	-	180,768	*135,080*
Charitable Activities	**5**	1,539,513	748,644	13,806	2,301,963	*2,618,867*
TOTAL		**£ 1,720,281**	**£ 748,644**	**£ 13,806**	**£ 2,482,731**	***£ 2,753,947***
NET INCOME/(EXPENDITURE)		**£ 140,158**	**£ (39)**	**£ 5,892**	**£ 146,011**	***£ 69,523***
NET MOVEMENT IN FUNDS		**£ 140,158**	**£ (39)**	**£ 5,892**	**£ 146,011**	***£ 69,523***
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY 2024		**£ 575,273**	**£ 441,557**	**£ 937,151**	**£ 1,953,981**	***£ 1,884,458***
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2024		**£ 715,431**	**£ 441,518**	**£ 943,043**	***£ 2,099,992***	***£ 1,953,981***

The Notes on pages 19 to 33 form part of these Financial Statements

Contd

Statement of Financial Position

Company Number 07431950
As at 31st December 2024

	Note	2024 £	2024 £	*2023 £*	*2023 £*
FIXED ASSETS					
Tangible Assets	**8**		317,368		*273,498*
CURRENT ASSETS					
Stock of Publications	**9**	72,068		*54,832*	
Debtors	**10**	211,575		*212,172*	
Cash at Bank and in Hand		1,881,566		*1,728,019*	
		2,165,209		*1,995,023*	
Creditors Amounts falling due within one year	**11**	382,585		*314,540*	
NET CURRENT ASSETS			1,782,624		*1,680,483*
NET ASSETS			**£ 2,099,992**		***£ 1,953,981***
FUNDS					
Restricted Funds	**12**		441,518		*441,557*
General - Designated Funds	**13**		943,043		*937,151*
Unrestricted Funds	**14**		715,431		*575,273*
			£ 2,099,992		***£ 1,953,981***

The Financial Statements were approved and authorised for issue by the Board of Trustees on 2nd July 2025 and were signed on its behalf by:

Chair
Paul Langsford

Honorary Treasurer
Roberto Lampl

The Notes on pages 19 to 33 form part of these Financial Statements

Statement of Cash Flow

THE MOVEMENT FOR REFORM JUDAISM

	2024	2023
	£	£
CASH FLOW FROM OPERATING ACTIVITIES		
Net Movement in Funds	**146,011**	*69,523*
Adjustments for:		
Depreciation of Tangible Assets	24,428	*9,869*
(Increase)/Decrease in Stocks	(17,236)	*10,846*
Decrease in Debtors	597	*17,051*
Increase in Creditors	68,045	*17,863*
NET CASH GENERATED FROM OPERATING ACTIVITES	**£ 221,845**	*£ 125,152*
Cash flows from investing activities		
Purchase of Tangible Assets	68,298	*5,457*
NET CASH USED IN INVESTING ACTIVITIES	**£ 68,298**	*£ 5,457*
NET INCREASE IN CASH AND CASH EQUIVALENTS IN THE YEAR	**153,547**	*119,695*
Cash and Cash equivalents at the beginning of the year	1,728,019	*1,608,324*
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**£ 1,881,566**	*£ 1,728,019*

The Notes on pages 19 to 33 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2024

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

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

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

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

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

1.4 Income

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

Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on a receivable basis. Income from Investments is recognised on a receivable basis. Income from Charitable Activities for the synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised when the trip takes place.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

1.5 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

i. Cost of Raising Funds - this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
ii. Charitable Expenditure - this comprises all expenditure incurred in the delivery of activities and services.
iii. Support Costs - this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
iv. Governance Costs - this comprises all costs associated with meeting constitutional and statutory requirements.

1.6 Going concern

The charity made a surplus for the year of £146,011 and as at the reporting date held £1,881,556 in cash and net current assets of £1,782,624. After deducting fixed assets and restricted funds of £441,518, the charity was showing unrestricted and designated reserves of £1,658,474. The budget set for 2025, indicates a deficit for the year but maintaining adequate working capital reserves.

Although a deficit is forecast for the financial year 2025, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

Further information on the future plans of the charity are detailed in the Trustees' Report.

1.7 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

Depreciation and residual values

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

Tangible fixed assets

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

Furniture and equipment	-	25% straight line
Building development	-	2% straight line

1.8 Stocks

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

1.9 Debtors

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

1.10 Cash at Bank and in Hand

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

1.11 Creditors

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

1.12 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the Charity has identified no areas of the financial statements which require the use of significant estimates or judgements or where the estimates or judgements used could be materially inaccurate.

1.13 Comparatives

The comparative figures in note 5 have been restated in order to more fully comply with the requirements of the SORP. This is for analysis purposes only and there has been no adjustment to the actual results in the prior year.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

1.13 Provisions for liabilities

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

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

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

When payments are eventually settled, they are charged to the provision carried in the Statement of Financial Position.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

2. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
UJIA	50,000	-	-	50,000
Fundraising Income	319,868	134,623	-	454,491
Financial Assistance	-	54,209	-	54,209
Others	-	-	19,698	19,698
TOTAL GRANTS AND DONATIONS	**£ 369,868**	**£ 188,832**	**£ 19,698**	**£ 578,398**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total Funds 2023*
	£	*£*	*£*	*£*
UJIA	*53,119*	-	-	*53,119*
Fundraising Income	*406,292*	-	-	*406,292*
Financial Assistance	-	*161,939*	-	*161,939*
Others	-	-	*46,901*	*46,901*
TOTAL GRANTS AND DONATIONS	*£ 459,411*	*£ 161,939*	*£ 46,901*	*£ 668,251*

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2024
	£	£	£	£
Assessment Income	889,478	-	-	889,478
Activities and Events	433,300	559,773	-	993,073
TOTAL INCOME	**£ 1,322,778**	**£ 559,773**	**-**	**£ 1,882,551**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total 2023*
	£	*£*	*£*	*£*
Assessment Income	*934,352*	-	-	*934,352*
Activities and Events	*129,360*	*991,347*	-	*1,120,707*
TOTAL INCOME	*£ 1,063,712*	*£ 991,347*	-	*£ 2,055,059*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

4. Raising Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2024
	£	£	£	£
Fundraising Expenses	116,660	-	-	116,660
Publicity	64,108	-	-	64,108
RAISING FUNDS	**£ 180,768**	**-**	**-**	**£ 180,768**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total Funds 2023*
	£	*£*	*£*	*£*
Fundraising Expenses	*89,019*	-	-	*89,019*
Publicity	*46,061*	-	-	*46,061*
RAISING FUNDS	***£ 135,080***	-	-	***£ 135,080***

Support costs are allocated across the Charitable Activities and Governance Costs.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

5. Charitable Activities

	Staff Costs 2024 £	Other Direct Costs 2024 £	Support and Governance 2024 £	Total 2024 £
Grant Giving	24,358	226,514	49,687	300,559
Supporting Synagogues	276,129	333,154	99,560	708,843
Progressive Project	85,001	33,879	-	118,880
Events and Activities	247,611	567,289	207,035	1,021,935
Outsourced Admin to Other Organisations	110,171	-	-	110,171
Memberships and Subscriptions	-	41,575	-	41,575
CHARITABLE ACTIVITIES	**£ 743,270**	**£ 1,202,411**	**£ 356,282**	**£ 2,301,963**

Grant giving included a grant of £202,068 (2023: £184,240) to Leo Baeck College in the year.

	Staff Costs 2023 £	*Other Direct Costs 2023 £*	*Support and Governance 2023 £*	*Total 2023 £*
Grant Giving	*5,637*	*186,887*	*64,344*	*256,868*
Supporting Synagogues	*291,241*	*184,669*	*128,829*	*604,739*
Progressive Project	*-*	*-*	*-*	*0*
Events and Activities	*237,798*	*1,143,008*	*253,259*	*1,634,065*
Outsourced Admin to Other Organisations	*82,375*	*-*	*-*	*82,375*
Memberships and Subscriptions	*-*	*40,820*	*-*	*40,820*
CHARITABLE ACTIVITIES	*£ 617,051*	*£ 1,555,384*	*£ 446,432*	*£ 2,618,867*

Grant giving included a grant of £184,240 (2022: £219,873) to Leo Baeck College in the year.

Note - Charitable Activities include the following allocation of Support Costs:

	Total 2024 £	*Total 2023 £*
Support Staff Costs	174,968	*268,898*
Training Costs	8,977	*3,159*
Rent	25,742	*25,706*
Insurance	14,417	*15,335*
Printing, Postage, Stationery	9,747	*16,398*
Telephone	4,745	*4,289*
Computer Costs	57,605	*49,482*
Travelling	1,235	*940*
Depreciation	17,496	*2,931*
Audit, Legal & Professional & Governance	16,500	*30,100*
Other Costs	24,850	*29,194*
ANALYSIS OF SUPPORT COSTS	**£ 356,282**	*£ 446,432*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

6. Governance

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2024 £
Audit	16,500	-	-	16,500
Non Audit Fees	-	-	-	-
TOTAL GOVERNANCE COSTS	**£ 16,500**	**-**	**-**	**£ 16,500**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total Funds 2023 £*
Audit	*14,500*	-	-	*14,500*
Non Audit Fees	*15,600*	-	-	*15,600*
TOTAL GOVERNANCE COSTS	***£ 30,100***	**-**	**-**	***£ 30,100***

During the year, no trustees received any remuneration, one trustee received £339 in reimbursed expenses (2023 reimbursed expenses: £367).

7. Employees

Staff Costs

	2024 £	*2023 £*
Wages and salaries	884,466	*786,768*
Social security costs	94,361	*80,688*
Pension costs	134,861	*93,850*
STAFF COSTS	**£ 1,113,688**	*£ 961,306*
Average monthly number of employees	**23**	*24*
Average Full Time Equivalents	**18**	*18*

The emoluments of higher paid employees fell into the following range:	2024	*2023*
£ 60,001 - £ 70,000	**1**	*1*
£ 90,001 - £100,000	**1**	*1*
£130,001 - £140,000	**1**	-

KEY MANAGEMENT COMPENSATION

Key management include the members of senior management. The compensation paid and payable to key management for employee services is shown below:

2024 £	*2023 £*
£ 524,347	*£ 433,531*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

8. Tangible Fixed Assets

	Building Development	Furniture & Equipment	Total
COST	£	£	£
At 1 January 2024	346,603	754,851	1,101,454
Additions	-	68,298	68,298
AT 31 DECEMBER 2024	**£ 346,603**	**£ 823,149**	**£ 1,169,752**
ACCUMULATED DEPRECIATION			
At 1 January 2024	76,252	751,704	827,956
Charge for the year	6,932	17,496	24,428
AT 31 DECEMBER 2024	**£ 83,184**	**£ 769,200**	**£ 852,384**
NET BOOK VALUE			
AT 31 DECEMBER 2024	**£ 263,419**	**£ 53,949**	**£ 317,368**
AT 31 DECEMBER 2023	*£ 270,351*	*£ 3,147*	*£ 273,498*

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives.

9. Stock

	2023	2023
	£	*£*
Stock of Publications	70,029	*51,196*
Merchandise	2,039	*3,636*
	£ 72,068	*£ 54,832*

10. Debtors

	2024	2023
	£	*£*
Debtors	48,752	*110,037*
Prepayments and Accrued Income	162,823	*102,135*
	£ 211,575	*£ 212,172*

11. Creditors

	2024	2023
	£	*£*
Creditors	28,042	*31,348*
Taxation and Social Security	23,401	*25,627*
Accruals and Deferred Income	331,142	*257,565*
	£ 382,585	*£ 314,540*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

12. Restricted Funds

		Balance as at 1st Jan 24 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 24 £
1.	RSY- Netzer Events Subsidy Fund	264,019	54,209	70,189	248,039
	RSY- Netzer Events	-	538,030	538,030	-
2.	RSY-Netzer Social Action Fund	-	-	-	-
3.	Madrichim Fee Provision	9	-	-	9
4.	Jubilee Lecture Fund	1,610	-	-	1,610
5.	Jack Petchey Foundation	9,255	22,545	21,545	10,255
6.	Ministers Benevolent Fund	4,125	-	-	4,125
7 .	Social Action Crisis Fund	2,132	-	-	2,132
8.	New Jewish Initiative	1,646	-	-	1,646
9.	Human Rights Seminar	1,872	-	-	1,872
10.	The Ziege Young Adults Education Support	547	-	-	547
11.	Lamedvavnik	31,524	21,743	-	53,267
12.	Rissen Funds	20,509	21	-	20,530
13.	Jeneration Journey Funds	10,088	-	-	10,088
14.	Mohelim	350	-	-	350
15.	Young Persons Mental Health	51,785	-	-	51,785
16.	Progressive Judaism Fund	42,086	108,557	118,880	31,763
17.	Podcast Fund	-	3,500	-	3,500
RESTRICTED FUNDS		**£ 441,557**	**£ 748,605**	**£ 748,644**	**£ 441,518**

		Balance as at 1st Jan 23 £	*Movement in Funds: Incoming £*	*Outgoing £*	*Balance as at 31st Dec 23 £*
1.	*RSY- Netzer Events Subsidy Fund*	*261,491*	*119,389*	*116,861*	*264,019*
	RSY- Netzer Events	*-*	*991,347*	*991,347*	*-*
2.	*RSY-Netzer Social Action Fund*	*1,490*	*156*	*1,646*	*-*
3.	*Madrichim Fee Provision*	*186*	*68*	*245*	*9*
4.	*Jubilee Lecture Fund*	*1,398*	*240*	*28*	*1,610*
5.	*Jack Petchey Foundation*	*9,855*	*-*	*600*	*9,255*
6.	*Ministers Benevolent Fund*	*4,680*	*-*	*555*	*4,125*
7 .	*Social Action Crisis Fund*	*2,132*	*-*	*-*	*2,132*
8.	*New Jewish Initiative*	*1,646*	*-*	*-*	*1,646*
9.	*Human Rights Seminar*	*1,872*	*-*	*-*	*1,872*
10.	*The Ziege Young Adults Education Support*	*847*	*-*	*300*	*547*
11.	*Lamedvavnik*	*31,524*	*-*	*-*	*31,524*
12.	*Rissen Funds*	*20,509*	*-*	*-*	*20,509*
13.	*Jeneration Journey Funds*	*10,088*	*-*	*-*	*10,088*
14.	*Mohelim*	*350*	*-*	*-*	*350*
15.	*Young Persons Mental Health*	*79,313*	*-*	*27,528*	*51,785*
16.	*Progressive Judaism Fund*	*-*	*42,086*	*-*	*42,086*
RESTRICTED FUNDS		***£ 427,381***	***£ 1,153,286***	***£ 1,139,110***	***£ 441,557***

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

12. Restricted Funds

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The Jeneration Journey Fund supports Young Adults on Education Trips.
14. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
15. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.
16. The Progressive Judaism Fund supports the path to progressive Judaism project.
17. The Podcast Fund supports a series of podcasts discussing topical issues.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

13. Designated Funds

		Balance as at 1st Jan 24	Movement in Funds Incoming	Outgoing	Balance as at 31st Dec 24
		£	£	£	£
1.	Manor House Development	220,208	-	6,932	213,276
2.	Dilapidation Fund	45,703	-	-	45,703
3.	Leadership Development Fund	6,803	-	-	6,803
4.	General Designated Fund	261,309	-	-	261,309
5.	Community Development Fund	122,113	-	-	122,113
6.	Sinking Fund Account	195,029	19,100	-	214,129
7.	Event Voucher Fund	35,925	-	3,610	32,315
8.	Young Adult Work	20,187	-	-	20,187
9.	Mikveh	660	-	-	660
10.	Adult Social Care	26,214	-	-	26,214
11.	Lay Chaplaincy	3,000	98	3,098	-
12.	CEO Discretionary Fund	-	500	166	334
DESIGNATED FUNDS		**£ 937,151**	**£ 19,698**	**£ 13,806**	**£ 943,043**

		Balance as at 1st Jan 23	*Movement in Funds Incoming*	*Outgoing*	*Balance as at 31st Dec 23*
		£	*£*	*£*	*£*
1.	*Manor House Development*	*227,140*		*6,932*	*220,208*
2.	*Dilapidation Fund*	*52,056*		*6,353*	*45,703*
3.	*Leadership Development Fund*	*6,803*			*6,803*
4.	*General Designated Fund*	*261,309*			*261,309*
5.	*Community Development Fund*	*122,713*		*600*	*122,113*
6.	*Sinking Fund Account*	*175,929*	*19,100*		*195,029*
7.	*Event Voucher Fund*	*32,000*	*3,925*		*35,925*
8.	*Young Adult Work*	*20,187*			*20,187*
9.	*Mikveh*	*660*			*660*
10.	*Adult Social Care*	*26,214*			*26,214*
11.	*Lay Chaplaincy*	*1,545*	*23,876*	*22,421*	*3,000*
DESIGNATED FUNDS		*£ 926,556*	*£ 46,901*	*£ 36,306*	*£ 937,151*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

13. Designated Funds

1. The Manor House Development Fund is set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
9. The Mikveh Fund is to support the refurbishment of the Mikveh.
10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
11. The Lay Chaplaincy Fund is to provide training to enhance Chaplaincy within communities.
12. The CEO Discretionary Fund supports causes of choice from earned sundry income.

14. Unrestricted Funds

	Balance as at 1st Jan 24	Movement in Funds: Incoming	Movement in Funds: Outgoing	Balance as at 31st Dec 24
	£	£	£	£
Unrestricted Funds	575,273	1,860,439	1,720,281	715,431
UNRESTRICTED FUNDS	**£ 575,273**	**£ 1,860,439**	**£ 1,720,281**	**£ 715,431**

	Balance as at 1st Jan 23	*Movement in Funds: Incoming*	*Movement in Funds: Outgoing*	*Balance as at 31st Dec 23*
	£	*£*	*£*	*£*
Unrestricted Funds	*530,521*	*1,623,283*	*1,578,531*	*575,273*
UNRESTRICTED FUNDS	*£ 530,521*	*£ 1,623,283*	*£ 1,578,531*	*£ 575,273*

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

15. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2024
	£	£	£
Restricted Funds	-	441,518	441,518
Designated Funds	-	943,043	943,043
Unrestricted Funds	317,368	398,063	715,431
ANALYSIS OF NET ASSETS BETWEEN FUNDS	**£ 317,368**	**£ 1,782,624**	**£ 2,099,992**

	Tangible Fixed Assets	*Net Current Assets*	*Total 2023*
	£	*£*	*£*
Restricted Funds	-	*441,557*	*441,557*
Designated Funds	-	*937,151*	*937,151*
Unrestricted Funds	*273,498*	*301,775*	*575,273*
ANALYSIS OF NET ASSETS BETWEEN FUNDS	***£ 273,498***	***£ 1,680,483***	***£ 1,953,981***

16. Related Parties and Connected Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the Manor House Trust. The contact address for these charities is:
The Sternberg Centre, 80 East End Road, Finchley, London, N3 2SY

During the year a grant £202,068 (2023: £184,240) was paid to the Leo Baeck College.
During the year total donations received from Trustees was £8,454 (2023: £7,472).

The Movement for Reform Judaism operates in close partnership with Liberal Judaism. The Contact address for this charity is:
The Montagu Centre, 21 Maple Street, London, Q1T 4BE
During the year Liberal Judaism made payments of £36,690 (2023: Nil) in respect of shared staff and administrative services.

Contd

Notes to the Financial Statements Year Ended 31st December 2024 (Contd)

17. Non-adjusting Post Balance Sheet Event

On 18 May 2025, the member communities of the Movement for Reform Judaism and Liberal Judaism voted to unite into one Movement for Progressive Judaism for the UK. The merger is intended to take effect operationally from 1 January 2026, at which point the ongoing charitable activities of the two charities will continue in the financial statements of The Movement for Progressive Judaism.

This event does not affect the recognition or measurement of assets or liabilities as at 31 December 2024 but is disclosed as a non-adjusting post balance sheet event.

The movement for REFORM JUDAISM

"to enable the growth of a vibrant Reform Judaism,
inspiring individuals and communities with Reform values and traditions"

Accounts

Trustees' Annual Report & Financial Statements 2023 5783-5784

A celebration of Rabbi Dr Jackie Tabick, Britain's first female Rabbi, and her retirement as convenor of the Beit Din at Northern Chagigah

The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31st December 2023

5783-5784

Contents

The Movement for Reform Judaism
The Sternberg Centre for Judaism
80 East End Road
Finchley
London
N3 2SY

Tel: 020 8349 5640
Fax: 020 8349 5699

admin@rjuk.org
http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

*"to enable the growth of a vibrant Reform Judaism,
inspiring individuals and communities with Reform values and traditions"*

The Movement for Reform Judaism
Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2023.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), and is a company limited by guarantee (number 07431950), which was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions.

Core Values

- **Treasuring tradition, finding holy in the new**
  We are blessed with millennia of Jewish wisdom, as well as a world that continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration – building Jewish community that remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision-making, providing transformative education and events to support them throughout their lives.
- **Social Justice**
  It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in – *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values – ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.

Contd

Core Values (Contd)

- **Equality and Inclusivity**
  Every person is created *b'tzelem elohim* – in the image of God – and should have equal value in our communities and our society. We hold an uncompromising commitment to building communities which are built on egalitarianism and welcome all – no matter their gender identity, sexual orientation, race, ability or any other characteristic. Our diversity enriches us – we can achieve more when we enable every person to make their unique contribution to our communal life.
- **Israel**
  We are committed to Israel as a collective project of the Jewish people – to build a Jewish and Democratic state which stands as an *ohr l'goyim* (a light to the nations) and a safe haven for Jews facing persecution. Together, we stand with those Israeli citizens and organisations pursuing democracy, religious freedom and human rights for all within Israel's borders. We will do all we can to bring about the day when Israelis and Palestinians both have secure states, able to live side-by-side with dignity and peace.
- **Strengthening Jewish life in the UK**
  Every Jewish person should have the opportunity to lead a full and fulfilling Jewish life in this country. We ensure our members have access to meaningful ways to engage at every stage of their journey through life. Innovation is welcomed to find new ways to inspire, especially to strengthen the Jewish identity of our young members as the future of British Reform Judaism. We enable our communities and members to respond to the changing realities of Jewish life in the UK – dealing with challenges and threats they may face. We welcome unaffiliated Jews, or those disillusioned with their connection to Jewish life, to find Jewish life which is authentic to them in our communities.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.
- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.
- To promote burial and cremation schemes for Constituents and Associate Congregations.

Contd

Aims (Contd)

- To promote and nurture Jewish cultural and welfare activities.
- To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

For the purpose of company law, the Trustees of the charity are also the Directors of the Company. Any reference to Trustees is also a reference to Directors, collectively known as the Board.

Those who served during the year; all dates refer to the AGMs, unless otherwise stated.

Chair:

Paul Langsford ……………………………………………………Elected as Chair 25th June 2023

Co-Chairs:

Michael Harris ……………………………………………Resigned as Co-Chair 25th June 2023

Joint Chairs of Assembly of Reform Rabbis and Cantors UK - Rabbis Robyn Ashworth-Steen and Kath Vardi

Hon Treasurer:

Roberto Lampl .... Elected as Hon Treasurer 27th June 2021

Hon Secretary:

Melvin Pedro ....Elected as Hon Secretary 26th June 2022

Board Members:

Nicholas Aleksander..Elected 25th June 2023
Daniel Benjamin...Elected 28th June 2020
Kathy Hirst ....Elected 30th June 2019
Ian Lancaster ....Elected 30th June 2019
Joey Leskin...Elected 27th June 2021
Gabrielle Mandell ....Elected 26th June 2022
Roy Saatchi ....Elected 30th June 2019
Michele Saffer...Elected 28th June 2021
Judy Weleminsky ....Elected 26th June 2022

Governance (Contd)

In line with the new set of Articles of Association February 26th 2023, Honorary Officers can serve for three consecutive terms up to a maximum of nine years and each Trustee can serve up to a maximum of six years. Any voting is by a poll, with weighted voting reflecting the different sizes of our congregations.

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantorial Employment Committee. This committee meets regularly throughout the year.

Pay Policy for Senior Staff

The Directors consider that the Board of Directors/Trustees and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All Directors/Trustees give of their time freely and no Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Notes 6 and 14 respectively.

The pay of the senior staff is reviewed annually. The Directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all transactions and projects.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. After deducting fixed assets and restricted funds of £441k, the charity was showing free reserves (including designated funds) of £1,238k.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Statement of Trustees' Responsibilities

The Trustees listed on page 4 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company, and of the incoming resources and application of resources, including 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;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Investment Powers and Policy

The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom. There are also two other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 14 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

Contd

Statement as to Disclosure to our Auditors

At the time of approval of this Trustees' Report, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP were re-appointed as auditor at the Annual General Meeting held on 25th June 2023.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees:

Paul Langsford
Chair
Date: 14 June 2024

The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights and Future Plans

2023 was one of the most momentous years since our Movement's inception in 1942. The announcement in April by the Boards of MRJ and Liberal Judaism of the proposed creation of a new Progressive Movement is widely acknowledged as the most significant development in the history of UK Jewry since the Second World War.

The immediate priority after the announcement was to share the idea more widely and to discuss the principle of the proposal with our member communities. To this end, our new CEO, Rabbi Josh Levy, and the CEO of Liberal Judaism, Rabbi Charley Baginsky, began a series of initial forums around the country. They have now visited over 50 of the 80 Progressive communities in the UK, and this will continue to be at the heart of their work moving forwards. The response they have encountered from communities and congregants has been overwhelmingly positive, with a sense of excitement at the possibilities that this coming together will allow. In particular, the recognition that Progressive Judaism represents nearly one third of synagogue affiliated Jews, with over 80 synagogues nationally, has already dramatically changed how we are viewed by government, political parties, other faiths, the media, and importantly the wider Jewish community and communal organisations.

Rabbis Josh and Charley have also encountered some good and thoughtful questions, especially about the details of the project. This will be crucial as we move forward. We are committed to open and transparent communication with every member community. We are grateful for the involvement and contribution of clergy, lay leaders and congregants in the project as we ensure that this is the right future for Progressive Judaism in this country. To learn more about the creation of a single Progressive Movement and the process and work being undertaken to achieve this, please visit a new website we have set up, titled Path to Progressive Judaism, www.pathtoprogressivejudaism.org.uk

This year also saw one of the most significant moments in the history of our people, with the horrific terrorist attack on Israel on 7 October. This has been a source of great pain and challenge in many of our communities. As a national body, we provide important support to this crucial work, as well as representing Progressive Judaism in the national and faith conversation.

Working together with Liberal Judaism, we have had an unprecedented level of coverage and inclusion in the conversations around the Israel Hamas War, anti-Zionism, antisemitism, Islamophobia, and extremism. We have been a strong and positive voice in promoting the continuation of a vibrant Jewish life, encouraging community cohesion, and continuing interfaith dialogue in this difficult time. We have also been deeply involved in Jewish communal conversation about how we plan together for the future. What is clear is that our values and insights are important in shaping the future for UK Jewry, that we have a role both nationally and locally, and that through our work we also contribute to the building of a better society.

Paul Langsford, Chair
Rabbi Josh Levy, CEO

Grants

We are extremely grateful for the support we have received from the following organisations:

Jack Petchey Foundation

Jewish Children's Holiday Fund

Jewish Child's Day

Jewish Joint Burial Society

Jewish Youth Fund

Netzer Olami (Tamar)

Shoresh Charitable Trust

UJIA

The Movement for Reform Judaism

Review of Financial Position

2023 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), '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 (FRS102) (second edition effective - 1 January 2019).

The total incoming resources amounted to £2,823k for the year compared to £2,738k for 2022. This is mainly due to increased levels of events and tour participation.

Charitable expenditure during the year amounted to £2,753k compared to £2,554k for 2022. This was mainly due to the increased costs associated with running our events and tours in 2023.

Overall there was a net surplus of £69.5k for the year, compared to £183.6k in 2022.

2024 Budget

The 2024 budget has been set in line with our operating plan for 2024.

Paul Langsford
Chair
Date: 14 June 2024

Independent Auditors' Report

To The Trustees of
The Movement for Reform Judaism

Opinion

We have audited the financial statements of The Movement for Reform Judaism (the charitable company) for the year ended 31st December 2023, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council'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 twelve months from when the financial statements are authorised for issue.

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

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Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

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

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Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. The trustees 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.

Auditors' 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 Auditors' 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 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls,

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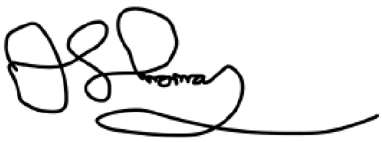
including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Use of our report

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



Andrew Thomas (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 17 June 2024

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31 December 2023

	Note	Unrestricted Funds 2023	Restricted Funds 2023	Designated Funds 2023	Total Funds 2023	*Total Funds 2022*
		£	£	£	£	*£*
INCOME FROM:						
Donations and Legacies	2	459,411	161,939	46,901	668,251	*727,608*
Income from Investments		17,784	-	-	17,784	*2,415*
Income from Charitable Activities	3	1,063,712	991,347	-	2,055,059	*1,904,824*
Other Income		82,376	-	-	82,376	*103,572*
TOTAL INCOME AND ENDOWMENTS		**£ 1,623,283**	**£ 1,153,286**	**£ 46,901**	**£ 2,823,470**	***£ 2,738,419***
EXPENDITURE ON:						
Raising Funds	4	135,080	-	-	135,080	*64,109*
Charitable Activities	5	1,443,451	1,139,110	36,306	2,618,867	*2,490,736*
TOTAL		**£ 1,578,531**	**£ 1,139,110**	**£ 36,306**	**£ 2,753,947**	***£ 2,554,845***
NET INCOME		**£ 44,752**	**£ 14,176**	**£ 10,595**	**£ 69,523**	***£ 183,574***
NET MOVEMENT IN FUNDS		**£ 44,752**	**£ 14,176**	**£ 10,595**	**£ 69,523**	***£ 183,574***
TOTAL FUNDS BROUGT FORWARD AT 1 JANUARY 2023		**£ 530,521**	**£ 427,381**	**£ 926,556**	**£ 1,884,458**	***£ 1,700,884***
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2023		**£ 575,273**	**£ 441,557**	**£ 937,151**	***£ 1,953,981***	***£ 1,884,458***

The Notes on pages 19 to 32 form part of these Financial Statements

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Statement of Financial Position

Company Number 07431950
As at 31st December 2023

	Note	2023	2023	*2022*	*2022*
		£	£	*£*	*£*
FIXED ASSETS					
Tangible Assets	**7**		273,498		*277,910*
CURRENT ASSETS					
Stock of Publications	**8**	54,832		*65,678*	
Debtors	**9**	212,172		*229,223*	
Cash at Bank and in Hand		1,728,019		*1,608,324*	
		1,995,023		*1,903,225*	
Creditors Amounts falling due within one year	**10**	314,540		*296,677*	
NET CURRENT ASSETS			1,680,483		*1,606,548*
NET ASSETS			**£ 1,953,981**		***£ 1,884,458***
FUNDS					
Restricted Funds	**11**		441,557		*427,381*
General - Designated Funds	**12**		937,151		*926,556*
Unrestricted Funds			575,273		*530,521*
			£ 1,953,981		***£ 1,884,458***

The Financial Statements were approved and authorised for issue by the Board of Trustees on 14th June 2024 and were signed on its behalf by:

Chair
Paul Langsford

Honorary Treasurer
Roberto Lampl

The Notes on pages 19 to 32 form part of these Financial Statements

Contd

Statement of Cash Flow

	2023	*2022*
	£	*£*
CASH FLOW FROM OPERATING ACTIVITIES		
Net Movement in Funds	**69,523**	***183,574***
Adjustments for:		
Depreciation of Tangible Assets	9,869	*12,423*
Decrease/(Increase) in Stocks	10,846	*7,406*
(Increase)/Decrease in Debtors	17,051	*114,552*
(Decrease)/Increase in Creditors	17,863	*85,611*
NET CASH GENERATED FROM OPERATING ACTIVITES	**£ 125,152**	***£ 403,566***
Cash flows from investing activities		
Purchase of Tangible Assets	5,457	*0*
NET CASH USED IN INVESTING ACTIVITIES	**£ 5,457**	***£ 0***
NET INCREASE IN CASH AND CASH EQUIVALENTS IN THE YEAR	**119,695**	***403,566***
Cash and Cash equivalents at the beginning of the year	1,608,324	*1,204,758*
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**£ 1,728,019**	***£ 1,608,324***

The Notes on pages 19 to 32 form part of these Financial Statements

Contd

Notes to the Financial Statements Year Ended 31st December 2023

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These 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) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

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

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

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

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

1.4 Income

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

Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on a receivable basis. Income from Investments is recognised on a receivable basis. Income from Charitable Activities for the synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised when the trip takes place.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

1.5 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

1.6 Going concern

The charity made a surplus for the year of £69,523 and as at the reporting date held £1,728,019 in cash and net current assets of £1,680,483. After deducting fixed assets and restricted funds of £441,557, the charity was showing free reserves (including designated funds) of £1,238,926. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2024, indicates a small deficit for the year and adequate working capital reserves.

Although a deficit is forecast for the financial year 2024, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

1.7 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

Depreciation and residual values

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

Tangible fixed assets

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

Furniture and equipment	-	25% straight line
Building development	-	2% straight line

1.8 Stocks

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

1.9 Debtors

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

1.10 Cash at Bank and in Hand

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

1.11 Creditors

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

1.12 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

Accruals

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

Tangible assets

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

1.13 Provisions for liabilities

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

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

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

When payments are eventually settled, they are charged to the provision carried in the Statement of Financial Position.

contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

2. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £
UJIA	53,119	-	-	53,119
Fundraising Income	406,292	-	-	406,292
Financial Assitance	-	161,939	-	161,939
Others	-	-	46,901	46,901
TOTAL GRANTS AND DONATIONS	**£ 459,411**	**£ 161,939**	**£ 46,901**	**£ 668,251**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total Funds 2022 £*
UJIA	*53,119*	*-*	*-*	*53,119*
Fundraising Income	*601,040*	*-*	*-*	*601,040*
Financial Assitance	*-*	*54,349*	*-*	*54,349*
Others	*-*	*-*	*19,100*	*19,100*
TOTAL GRANTS AND DONATIONS	***£ 654,159***	***£ 54,349***	***£ 19,100***	***£ 727,608***

3. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £
Assessment Income	934,352	-	-	934,352
Activities and Events	129,360	991,347	-	1,120,707
TOTAL INCOME	**£ 1,063,712**	**£ 991,347**	**-**	**£ 2,055,059**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total 2022 £*
Assessment Income	*986,473*	*-*	*-*	*986,473*
Activities and Events	*130,699*	*787,652*	*-*	*918,351*
TOTAL INCOME	***£ 1,117,172***	***£ 787,652***	***-***	***£ 1,904,824***

contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

4. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £
Fundraising Expense	89,019	-	-	89,019
Publicity	46,061	-	-	46,061
RAISING FUNDS	**£ 135,080**	**-**	**-**	**£ 135,080**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total Funds 2022 £*
Fundraising Expense	*31,910*	*-*	*-*	*31,910*
Publicity	*32,199*	*-*	*-*	*32,199*
RAISING FUNDS	***£ 64,109***	***-***	***-***	***£ 64,109***

The support costs are allocated across the Charitable Activities and Governance Costs.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

5. Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £
Grant Giving	251,567	-	-	251,567
Supporting Synagogues	536,829	-	36,306	573,135
Events and Activities	548,013	1,139,110	-	1,687,123
Subscriptions	33,551	-	-	33,551
Governance	73,491	-	-	73,491
CHARITABLE ACTIVITIES	**£ 1,443,451**	**£ 1,139,110**	**£ 36,306**	**£ 2,618,867**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total Funds 2022 £*
Grant Giving	*241,861*	-	-	*241,861*
Supporting Synagogues	*516,118*	-	*41,420*	*557,538*
Events and Activities	*526,870*	*910,312*	-	*1,437,182*
Subscriptions	*32,257*	-	-	*32,257*
Bad Debt Provision	*161,140*			*161,140*
Governance	*60,758*	-	-	*60,758*
CHARITABLE ACTIVITIES	***£ 1,539,004***	***£ 910,312***	***£ 41,420***	***£ 2,490,736***

Note - Charitable Activities include the following allocation of Support Costs:

	Total 2023 £	*Total 2022 £*
Support Staff Costs	139,872	*86,128*
Training Costs	262	*802*
Rent	19,048	*19,048*
Insurance	15,335	*13,996*
Printing, Postage, Stationery	16,398	*13,749*
Support Staff Costs	3,505	*2,404*
Computer Costs	49,482	*42,916*
Travelling	2,706	*100*
Depreciation	5,491	*5,491*
Other Costs	33,661	*59,242*
ANALYSIS OF SUPPORT COSTS	**£ 285,760**	***£ 243,876***

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

6. Governance

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2023 £
Support Staff Costs	12,000	-	-	12,000
Accountancy	61,491	-	-	61,491
Audit	14,500	-	-	14,500
Non Audit Fees	15,600	-	-	15,600
TOTAL GOVERNANCE COSTS	**£ 103,591**	**-**	**-**	**£ 103,591**

	Unrestricted Funds £	*Restricted Funds £*	*Designated Funds £*	*Total Funds 2022 £*
Support Staff Costs	*12,000*	-	-	*12,000*
Accountancy	*48,758*	-	-	*48,758*
Audit	*12,000*	-	-	*12,000*
TOTAL GOVERNANCE COSTS	***£ 72,758***	**-**	**-**	***£ 72,758***

Staff Costs

	2023 £	*2022 £*
Wages and salaries	786,768	*796,633*
Social security costs	80,688	*78,208*
Pension costs	93,850	*91,253*
STAFF COSTS	**£ 961,306**	***£ 966,094***
Average monthly number of employees	**24**	***23***
Average Full Time Equivalents	**18**	***18***

The emoluments of higher paid employees fell into the following range:	2023	*2022*
£60,001 - £70,000	1	*2*
£80,001 - £90,000		*1*
£90,001 - £100,000	1	

KEY MANAGEMENT COMPENSATION
Key management include the members of senior management. The compensation paid and payable to key management for employee services is shown below:

2023 £	*2022 £*
£ 433,531	***£ 353,247***

During the year, no trustees received any remuneration, one trustee received £367 in reimbursed expenses (2022 reimbursed expenses: £0).

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

7. Tangible Fixed Assets

COST	Building Development £	Furniture & Equipment £	Total £
At 1 January 2023	346,603	749,394	1,095,997
Additions	-	5,457	5,457
AT 31 DECEMBER 2023	**£ 346,603**	**£ 754,851**	**£ 1,101,454**
ACCUMULATED DEPRECIATION			
At 1 January 2023	69,320	748,767	818,087
Charge for the year	6,932	2,937	9,869
AT 31 DECEMBER 2023	**£ 76,252**	**£ 751,704**	**£ 827,956**
NET BOOK VALUE			
AT 31 DECEMBER 2023	**£ 270,351**	**£ 3,147**	**£ 273,498**
AT 31 DECEMBER 2022	***£ 277,283***	***£ 627***	***£ 277,910***

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives.

8. Stock

	2023 £	2022 £
Stock of Publications	51,196	*64,277*
Merchandise	3,636	*1,401*
	£ 54,832	***£ 65,678***

9. Debtors

	2023 £	2022 £
Other Debtors	110,037	*64,812*
Prepayments and Accrued Income	102,135	*164,411*
	£ 212,172	***£ 229,223***

10. Creditors

	2023 £	2022 £
Other Creditors	31,348	*28,974*
OtherTtaxation and Social Security	25,627	*19,211*
Accruals and Deferred Income	257,565	*248,492*
	£ 314,540	***£ 296,677***

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

11. Restricted Funds

		Balance as at 1st Jan 23 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 23 £
1.	RSY- Netzer Events Subsidy Fund	261,491	119,389	116,861	264,019
	RSY- Netzer Events	-	991,347	991,347	-
2.	RSY-Netzer Social Action Fund	1,490	156	1,646	-
3.	Madrichim Fee Provision	186	68	245	9
4.	Jubilee Lecture Fund	1,398	240	28	1,610
5.	Jack Petchey Foundation	9,855		600	9,255
6.	Ministers Benevolent Fund	4,680		555	4,125
7 .	Social Action Crisis Fund	2,132			2,132
8.	New Jewish Initiative	1,646			1,646
9.	Human Rights Seminar	1,872			1,872
10.	The Ziege Young Adults Education Support	847		300	547
11.	Lamedvavnik	31,524			31,524
12.	Rissen Funds	20,509			20,509
13.	Jeneration Journey Funds	10,088			10,088
14.	Mohelim	350	-		350
15.	Young Persons Mental Health	79,313		27,528	51,785
16.	Progressive Judaism Fund	-	42,086		42,086
RESTRICTED FUNDS		**£ 427,381**	**£ 1,153,286**	**£ 1,139,110**	**£ 441,557**

		Balance as at 1st Jan 22 £	*Movement in Funds: Incoming £*	*Outgoing £*	*Balance as at 31st Dec 22 £*
1.	*RSY- Netzer Events Subsidy Fund*	*278,482*	*43,842*	*60,833*	*261,491*
	RSY- Netzer Events	*-*	*787,652*	*787,652*	*-*
2.	*RSY-Netzer Social Action Fund*	*1,370*	*120*	*-*	*1,490*
3.	*Madrichim Fee Provision*	*1,727*	*-*	*1,541*	*186*
4.	*Jubilee Lecture Fund*	*1,398*	*-*	*-*	*1,398*
5.	*Jack Petchey Foundation*	*7,855*	*2,000*	*-*	*9,855*
6.	*Ministers Benevolent Fund*	*4,680*	*-*	*-*	*4,680*
7 .	*Social Action Crisis Fund*	*2,132*	*-*	*-*	*2,132*
8.	*New Jewish Initiative*	*1,646*	*-*	*-*	*1,646*
9.	*Human Rights Seminar*	*1,872*	*-*	*-*	*1,872*
10.	*The Ziege Young Adults Education Support*	*847*	*-*	*-*	*847*
11.	*Lamedvavnik*	*31,524*	*-*	*-*	*31,524*
12.	*Rissen Funds*	*19,122*	*1,387*	*-*	*20,509*
13.	*Jeneration Journey Funds*	*10,088*	*-*	*-*	*10,088*
14.	*Mohelim*	*350*	*-*	*-*	*350*
15.	*Young Persons Mental Health*	*132,599*	*7,000*	*60,286*	*79,313*
RESTRICTED FUNDS		***£ 495,692***	***£ 842,001***	***£ 910,312***	***£ 427,381***

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

11. Restricted Funds

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The Jeneration Journey Fund supports Young Adults on Education Trips.
14. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
15. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.
16. The Progressive Judaism Fund supports the path to progressive Judaism project.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

12. Designated Funds

		Balance as at 1st Jan 23 £	Movement in Funds Incoming £	Movement in Funds Outgoing £	Balance as at 31st Dec 23 £
1.	Manor House Development	227,140		6,932	220,208
2.	Dilapidation Fund	52,056		6,353	45,703
3.	Leadership Development Fund	6,803			6,803
4.	General Designated Fund	261,309			261,309
5.	Community Development Fund	122,713		600	122,113
6.	Sinking Fund Account	175,929	19,100		195,029
7.	Event Voucher Fund	32,000	3,925		35,925
8.	Young Adult Work	20,187			20,187
9.	Mikveh	660			660
10.	Adult Social Care	26,214			26,214
11.	Lay Chaplaincy	1,545	23,876	22,421	3,000
DESIGNATED FUNDS		**£ 926,556**	**£ 46,901**	**£ 36,306**	**£ 937,151**

		Balance as at 1st Jan 22 £	*Movement in Funds Incoming £*	*Movement in Funds Outgoing £*	*Balance as at 31st Dec 22 £*
1.	*Manor House Development*	*234,072*	-	*6,932*	*227,140*
2.	*Dilapidation Fund*	*52,056*	-		*52,056*
3.	*Leadership Development Fund*	*11,803*	-	*5,000*	*6,803*
4.	*General Designated Fund*	*261,309*	-		*261,309*
5.	*Community Development Fund*	*122,713*	-		*122,713*
6.	*Sinking Fund Account*	*156,829*	*19,100*		*175,929*
7.	*Event Voucher Fund*	*35,200*	-	*3,200*	*32,000*
8.	*Young Adult Work*	*20,187*	-	-	*20,187*
9.	*Mikveh*	*660*	-	-	*660*
10.	*Adult Social Care*	*29,099*		*2,885*	*26,214*
11.	*Lay Chaplaincy*	*24,948*		*23,403*	*1,545*
DESIGNATED FUNDS		***£ 948,876***	***£ 19,100***	***£ 41,420***	***£ 926,556***

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

12. Designated Funds

1. The Manor House Development Fund is set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
9. The Mikveh Fund is to support the refurbishment of the Mikveh.
10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
11. The Lay Chaplaincy Fund is to provide training to enhance Chaplaincy within communities.

Contd

Notes to the Financial Statements Year Ended 31st December 2023 (Contd)

13. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2023
	£	£	£
Restricted Funds	-	441,557	441,557
Designated Funds	-	937,151	937,151
Unrestricted Funds	273,498	301,775	575,273
ANALYSIS OF NET ASSETS BETWEEN FUNDS	**£ 273,498**	**£ 1,680,483**	**£ 1,953,981**

	Tangible Fixed Assets	*Net Current Assets*	*Total 2022*
	£	*£*	*£*
Restricted Funds	*-*	*427,381*	*427,381*
Designated Funds	*-*	*926,556*	*926,556*
Unrestricted Funds	*277,910*	*252,611*	*530,521*
ANALYSIS OF NET ASSETS BETWEEN FUNDS	***£ 277,910***	***£ 1,606,548***	***£ 1,884,458***

14. Related Parties and Connected Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the Manor House Trust. The contact address for these charities is:

The Sternberg Centre
80 East End Road
Finchley
London
N3 2SY

During the year a grant £184,240 (2022: £219,873) was paid to the Leo Baeck College.
During the year total donations received from Trustees was £7,472 (2022: £7,519).

Non-adjusting post balance sheet event

Subsequent to the year end, the Trustees and members of MRJ have agreed in principle to a merger with another charity which has similar objects. The process of implementation is in a very early stage and there will be little change to the operations of MRJ over the next 12 months.

These Financial Statements do not therefore include any adjustments in connection with the merger that may prove necessary at a later stage of the process.

Advisers

Bankers:
National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
London
EN2 7JA

Auditors:
Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

Principal Address:
The Sternberg Centre for Judaism
80 East End Road
London
N3 2SY

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
Charity Number: 1139806

Accounts

The movement for REFORM JUDAISM

Trustees' Annual Report & Financial Statements 2022 5782-5783

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31st December 2022

5782-5783

Contents

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admin@rjuk.org
http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism
Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2022.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), (a company limited by guarantee number 07431950), and was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions.

Core Values

- **Treasuring tradition, finding holy in the new**
  We are blessed with millennia of Jewish wisdom, as well as a world which continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration – building Jewish community which remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision making, providing transformative education and events to support them throughout their lives.
- **Social Justice**
  It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in – *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values – ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.

Contd

Core Values (Contd)

- **Equality and Inclusivity**
  Every person is created *b'tzelem elohim* – in the image of God – and should have equal value in our communities and our society. We hold an uncompromising commitment to building communities which are built on egalitarianism and welcome all – no matter their gender identity, sexual orientation, race, ability or any other characteristic. Our diversity enriches us – we can achieve more when we enable every person to make their unique contribution to our communal life.
- **Israel**
  We are committed to Israel as a collective project of the Jewish people – to build a Jewish and Democratic state which stands as an *ohr l'goyim* (a light to the nations) and a safe haven for Jews facing persecution. Together, we stand with those Israeli citizens and organisations pursuing democracy, religious freedom and human rights for all within Israel's borders. We will do all we can to bring about the day when Israelis and Palestinians both have secure states, able to live side-by-side with dignity and peace.
- **Strengthening Jewish life in the UK**
  Every Jewish person should have the opportunity to lead a full and fulfilling Jewish life in this country. We ensure our members have access to meaningful ways to engage at every stage of their journey through life. Innovation is welcomed to find new ways to inspire, especially to strengthen the Jewish identity of our young members as the future of British Reform Judaism. We enable our communities and members to respond to the changing realities of Jewish life in the UK – dealing with challenges and threats they may face. We welcome unaffiliated Jews, or those disillusioned with their connection to Jewish life, to find Jewish life which is authentic to them in our communities.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.
- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.
- To promote burial and cremation schemes for Constituents and Associate Congregations.

Contd

Aims (Contd)

- To promote and nurture Jewish cultural and welfare activities.
- To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

For the purpose of company law, the Trustees of the charity are also the Directors of the Company any reference to Trustees is also a reference to Directors, collectively known as the Board.

Those who served during the year; (All dates refer to the AGM, unless otherwise stated.)

Co-Chairs:

Michael Harris ....**Elected as Co-Chair 25th June 2022**
.....................Co-Opted as acting Co-Chair 18th November 2021
................................Elected as Joint Vice-Chair 27th June 2021
......................Co-Opted as Joint Vice-Chair 21st January 2021
........................Resigned as Board Member 21st January 2021
...............................Elected as Board Member 28th June 2020

Paul Langsford ....**Elected as Co-Chair 25th June 2022**
.....................Co-Opted as Acting Co-Chair 18th November 2021
................................Elected as Joint Vice-Chair 27th June 2021
....Resigned as Vice-Chair 2020
.... Elected as Vice-Chair 2018
.... Resigned as Board Member 2018
.... Elected as Board 10th August Member 2016

Joint Chairs of Assembly of Reform Rabbis and Cantors UK -Rabbis Kathleen Middleton and James Baaden

Hon Treasurer:

Mr Roberto Lampl .... **Elected as Hon Treasurer 27th June 2021**
......................Co-Opted as Hon Treasurer 3rd December 2020
.... Co-Opted as Board Member 19th November 2020

Hon Secretary:

Melvin Pedro ....**Elected as Hon Secretary 26th June 2022**
...............................Elected as Board Member 28th June 2020

Peter Fraser ....Elected as Hon Secretary 29th June 2020
.................................Elected as Board Member 26th June 2018
.... Co-Opted as Board Member 15th February 2018

Board Members:

Daniel Benjamin.. Elected 28th June 2020
Kathy Hirst... Elected 30th June 2019
Ian Lancaster.. Elected 30th June 2019
Joey Leskin... Elected 27th June 2021
Daniel Mackintosh...Resigned 1st November 2022
Gabrielle Mandell ....Elected 26th June 2022
Peter Fraser...Elected 24th June 2022
Roy Saatchi .... Elected 30th June 2019
Michele Saffer .... Elected 28th June 2021
..Co-Opted 19th November 2020
Jon Posner .... Resigned 16th March 2023
...Elected 26th June 2022
Judy Weleminsky ....Elected 26th June 2022

Governance (Contd)

Prior to 2016, there was an annual election of Board Members. At the 2016 AGM, the Articles of Association were changed and Trustees now retire in rotation at the end of their 3-year term and are eligible for re-election for one further term. Honorary Officers can serve for three consecutive terms. At each Annual General Meeting, one-third of the Directors, or the number nearest to one-third, must retire from office. Both an introduction and induction pack are given to incoming Board Members. A new set of articles of association was voted in at the EGM held on Feb 26th 2023. Along with other updates, they will bring greater clarity as to how we define membership and board structure as well a new member voting system with weighting that seeks to reflect the different sizes of our member congregations.

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantorial Employment Committee.

Pay Policy for Senior Staff

The Directors consider that the Board of Directors/Trustees, and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All Directors/Trustees give of their time freely and no Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Notes 6 and 13 respectively.

The pay of the senior staff is reviewed annually, the Directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all transactions and projects.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. The actual free reserves at 31st December 2022 were £679K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Statement of Trustees' Responsibilities

The Trustees listed on page 4 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including 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;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Investment Powers and Policy

The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom. At the point of going to print, following an EGM on 26th February 2023, West London Synagogues' membership terminated. This followed a long period of consultation between the movement and the synagogue. There are also two other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 14 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

Contd

Statement as to Disclosure to our Auditors

At the time of approval of this Trustees' Report, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP were re-appointed as auditor at the Annual General Meeting held on 26th June 2022.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees:

Michael Harris	Paul Langsford
Co-Chair	Co-Chair
Date: 19th June 2023	

The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights and Future Plans

Our separate Annual Report highlights our key achievements in detail. We are proud of what we achieved in 2022, only the second year following the pandemic and the economic downturn. With much leaner headcount and quite limited resourcing, we have continued to strive to deliver on our key areas of work.

On April 26th2023, Rabbi Josh Levy was appointed as the CEO for the Movement for Reform Judaism commencing part-time on May 1st and full time November 1st 2023. A press release issued on April 26th is detailed below;

On behalf of the MRJ Board of trustees, I am delighted to announce the appointment of Rabbi Josh Levy as CEO of the Movement for Reform Judaism and to set out our plans alongside Liberal Judaism to create a vision for Progressive Judaism in the UK.

Rabbi Josh Levy is currently Principal Rabbi of Alyth (North Western Reform Synagogue). With the agreement of Alyth, he will begin this new role on May 1st part-time, moving to full time on the 1st of November.

Rabbi Levy joined Alyth, in North London, in 2008. A child of Menorah (Cheshire Reform Congregation) and of RSY-Netzer, he has worked at a number of other Reform synagogues. He is a former Chair of the Assembly of Reform Rabbis and Cantors, has served as Chair of the Standing Committee of the Reform Beit Din, and is a Lecturer at Leo Baeck College. He comes with a wealth of experience as well as a lifelong commitment to Reform Judaism.

This appointment is also unique as he will be working in close partnership with Liberal Judaism's CEO, Rabbi Charley Baginsky, to lead the creation of a new Movement to represent all of Britain's Progressive Jews. This will bring the UK in line with most other countries, including the United States and Israel, which operate with one united Progressive Jewish movement.

Progressive Jews together make up around 30% of those who are affiliated to synagogues in the UK. There are more than 80 Progressive communities reaching all parts of the country. Rabbis for both movements are trained at the Leo Baeck College.

To be very clear, no one will be asked to change their synagogue name, their Reform identity, or change their prayerbook. This is about a greater resourcing of communities. As a unified group, we will be stronger and our voice will be clearer and louder. We will be able to make an even bigger contribution to the wider Jewish community both in the UK and beyond our shores. We do this for not just ourselves, but for our children and future generations. We safeguard Judaism for the future.

This proposal is fully supported by the Trustees of the Movement for Reform Judaism and is one which recognises the voices we have heard from our clergy and lay leadership.

We recognise that the success of our future endeavors needs your input and we remain committed to leading alongside you and ensuring that there are regular chances to hear from you and update you. All final decisions will be subject to approval of a General Meeting.

There will be monthly update meetings which will work in conjunction with additional meetings and discussions with senior leadership, clergy, staff and lay leadership.

Paul Langsford on behalf of the trustees for the Movement for Reform Judaism

Grants

We are extremely grateful for the support we have received from the following organisations:

Jack Petchey Foundation

Jewish Children's Holiday Fund

Jewish Child's Day

Jewish Joint Burial Society

Jewish Youth Fund

Netzer Olami (Tamar)

Shoresh Charitable Trust

UJIA

The Movement for Reform Judaism

Review of Financial Position

2022 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), '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 (FRS102) (second edition effective 1 January 2019).

The charity has applied all amendments to FRS102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1st January 2019.

The total incoming resources amounted to £2,738k for the year compared to £1,834k for the 2021. This is an increase of £904k in the year and is mainly due to the impact of higher income from Israel Tour taking place again and a legacy of £250k.

Charitable expenditure during the year amounted to £2,554k compared to £1,916k an increase of £638k. This was mainly due to the increased costs associated with running a full Israel Tour programme in 2022.

Overall there was a net surplus of £183.6k for the year, mainly as a result of the aforementioned legacy.

2023 Budget

The 2023 budget has been set in line with our operating plan for 2023.

Michael Harris
Co-Chair
Date: 19th June 2023

Paul Langsford
Co-Chair

Independent Auditors' Report
To The Trustees of
The Movement for Reform Judaism

Opinion

We have audited the financial statements of The Movement for Reform Judaism for the year ended 31st December 2022, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2022 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council'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 twelve months from when the financial statements are authorised for issue.

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. The trustees 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.

Auditors' 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 Auditors' 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 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Use of our report

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

Jennifer Pope

Jennifer Pope (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 19th June 2023

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31st December 2022

	Note	Unrestricted Funds 2022	Restricted Funds 2022	Designated Funds 2022	Total Funds 2022	*Total Funds 2021*
		£	£	£	£	*£*
INCOME FROM:						
Donations and legacies	2	654,159	54,349	19,100	727,608	*727,343*
Income from Investments		2,415	-	-	2,415	*78*
Income from Charitable Activities	3	1,117,172	787,652	-	1,904,824	*1,005,263*
Other Income	4	103,572	-	-	103,572	*101,703*
Total Income and Endowments		**£ 1,877,318**	**£ 842,001**	**£ 19,100**	**£ 2,738,419**	***£ 1,834,387***
EXPENDITURE ON:						
Raising funds	5	64,109	-	-	64,109	*104,452*
Charitable Activities	6	1,539,004	910,312	41,420	2,490,736	*1,811,921*
Total		**£ 1,603,113**	**£ 910,312**	**£ 41,420**	**£ 2,554,845**	***£ 1,916,373***
Net Expenditure		**274,205**	**(68,311)**	**(22,320)**	**183,574**	**(81,986)**
Net Movement in Funds		**£ 274,205**	**£ (68,311)**	**£ (22,320)**	**£ 183,574**	***£ (81,986)***
Total funds brought forward at 1st January 2022		**£ 256,316**	**£ 495,692**	**£ 948,876**	**£ 1,700,884**	***£ 1,782,870***
Total Funds carried forward at 31st December 2022		**£ 530,521**	**£ 427,381**	**£ 926,556**	***£ 1,884,458***	***£ 1,700,884***

The Notes on pages 19 to 31 form part of these Financial Statements

Statement of Financial Position

Company Number 07431950
As at 31st December 2022

	Note	2022 £	2022 £	2022 £	*2021 £*
Fixed Assets					
Tangible Assets	**8**		277,910		*290,333*
Current Assets					
Stock of Publications	**9**	65,678		*73,084*	
Debtors	**10**	229,223		*343,775*	
Cash at Bank and in Hand		1,608,324		*1,204,758*	
		1,903,225		*1,621,617*	
Creditors Amounts falling due within one year	**11**	296,677		*211,066*	
Net Current Assets			1,606,548		*1,410,551*
Net Assets			**£ 1,884,458**		***£ 1,700,884***
Funds					
Restricted Funds	**12**		427,381		*495,692*
General - Designated Funds	**13**		926,556		*948,876*
Unrestricted Funds			530,521		*256,316*
			£ 1,884,458		***£ 1,700,884***

The Financial Statements were approved and authorised for issue by the Board of Trustees on 19th June 2023 and were signed on its behalf by:

Michael Harris
Co-Chair

Paul Langsford
Co-Chair

Roberto Lampl
Honorary Treasurer

The Notes on pages 19 to 31 form part of these Financial Statements

Statement of Cash Flow

	2022 £	*2021 £*
Cashflow from operating activities		
Net Movement in Funds	**183,574**	***(81,986)***
Adjustments for:		
Depreciation of tangible assets	12,423	*12,423*
Decrease/(Increase) in stocks	7,406	*(12,810)*
(Increase)/Decrease in Debtors	114,552	*(56,616)*
(Decrease)/Increase in creditors	85,611	*(34,760)*
Net cash generated from operating activities	**£ 403,566**	**£ (173,749)**
Cash flows from investing activities		
Purchase of tangible assets	-	*4,759*
Net Cash used in investing activities	**£ 0**	***£ 4,759***
Net increase in cash and cash equivalents in the year	**403,566**	***(178,508)***
Cash and cash equivalents at the beginning of the year	1,204,758	*1,383,266*
Cash and cash equivalents at the end of the year	**£ 1,608,324**	***£ 1,204,758***

The Notes on pages 19 to 31 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2022

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1 January 2019.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

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

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

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

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

1.4 Income

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

Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on an actual receipts basis. Income from Investments is recognised on an actual receipts basis. Income from Charitable Activities for synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised on a most probable basis.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

1.5 Government Grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in "other income" within profit or loss in the same period as the related expenditure. This includes the Government Coronavirus Job Retention Scheme ('Furlough').

1.6 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

1.7 Going concern

The charity incurred a surplus for the year of £183,574 and as at the reporting date held £1,608,324 in cash and net current assets of £1,606,548. After deducting restricted funds of £427,381, the charity was showing free reserves (including designated funds) of £1,179,467. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2023, indicates a small deficit for the year and adequate working capital reserves.

The charity's income levels have almost returned to the levels pre pandemic and were aided by an unexpected legacy of £250k. The budgets remain prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by reviewing and reducing expenditure where possible.

Although a deficit is forecast for the financial year 2023, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

1.8 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

Depreciation and residual values

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

Tangible fixed assets

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

Furniture and equipment	-	25% straight line
Building development	-	2% straight line

1.9 Stocks

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

1.10 Debtors

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

1.11 Cash at Bank and in Hand

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

1.12 Creditors

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

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

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

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

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

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

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

When payments are eventually settled, they are charged to the provision carried in the Statement of Financial Position.

contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

2. Donations and Legacies	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £
UJIA	53,119	-	-	53,119
Fundraising Income	601,040	-	-	601,040
Financial Assitance	-	54,349	-	54,349
Others	-	-	19,100	19,100
Total Grants & Donations	**£ 654,159**	**£ 54,349**	**£ 19,100**	**£ 727,608**

2. Donations and Legacies	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2021 £
UJIA	57,498	-	-	57,498
Fundraising Income	343,345	-	-	343,345
Financial Assitance	-	326,500	-	326,500
Others	-	-	-	-
Total Grants & Donations	**£ 400,843**	**£ 326,500**	**-**	**£ 727,343**

3. Charitable Activities	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £
Assessment Income	986,473	-	-	986,473
Activities and Events	130,699	787,652	-	918,351
TOTAL INCOME	**£ 1,117,172**	**£ 787,652**	**£ 0**	**£ 1,904,824**

3. Charitable Activities	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £
Assessment Income	807,118	-	-	807,118
Bad Debt Provision	42,736	-	-	42,736
Activities and Events	109,480	211	45,718	155,409
TOTAL INCOME	**£ 959,334**	**£ 211**	**£ 45,718**	**£ 1,005,263**

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

4. Other Income	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £
Other Income	103,572	-	-	103,572
	£ 103,572	**-**	**-**	**£ 103,572**

4. Other Income	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2021 £
Other Income	101,703			101,703
	£ 101,703	**-**	**-**	**£ 101,703**

5. Raising Funds	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2022 £
Fundraising Expense	31,910	-	-	31,910
Publicity	32,199	-	-	32,199
	£ 64,109	**-**	**-**	**£ 64,109**

5. Raising Funds	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2021 £
Fundraising Expense	74,929	-	-	74,929
Publicity	29,523	-	-	29,523
	£ 104,452	**-**	**-**	**£ 104,452**

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Grant Giving	241,861	-	-	241,861
Supporting Synagogues	516,118	-	41,420	557,538
Events and Activities	526,870	910,312	-	1,437,182
Subscriptions	32,257	-	-	32,257
Bad Debt Provision	161,140			161,140
Governance	60,758	-	-	60,758
	£ 1,539,004	**£ 910,312**	**£ 41,420**	**£ 2,490,736**

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Grant Giving	305,211	-	-	305,211
Supporting Synagogues	490,780	-	86,234	577,014
Events and Activities	501,004	354,883	-	855,887
Subscriptions	30,674	-	-	30,674
Governance	43,135	-	-	43,135
	£ 1,370,804	**£ 354,883**	**£ 86,234**	**£ 1,811,921**

Note - Charitable Activities include the following allocation of Support Costs:

Analysis of Support Costs

	Total 2022	*Total 2021*
	£	*£*
Support Staff Costs	86,128	*136,413*
Training Costs	802	*460*
Rent	19,048	*10,697*
Insurance	13,996	*10,882*
Printing, postage, stationery	13,749	*10,908*
Telephone	2,404	*2,726*
Computer Costs	42,916	*33,193*
Travelling	100	-
Depreciation	5,491	*5,491*
Other Costs	59,242	*35,380*
	£ 243,876	***£ 246,150***

The support costs are allocated across the Charitable Activities and Governance Costs.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
		£	£	£
Support Staff Costs	12,000	-	-	12,000
Accountancy	48,758	-	-	48,758
Audit	12,000	-	-	12,000
Total Governance	**£ 72,758**	**-**	**-**	**£ 72,758**

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Support Staff Costs	12,000	-	-	12,000
Accountancy	31,135	-	-	31,135
Audit	11,000	-	-	11,000
Total Governance	**£ 54,135**	**-**	**-**	**£ 54,135**

7. Staff Costs	2022	2021
	£	*£*
Wages and salaries	796,633	*787,792*
Social security costs	78,208	*77,071*
Pension costs	91,253	*95,686*
	£ 966,094	***£ 960,549***
Average monthly number of employees	**23**	***26***
Average Full Time Equivalents	**18**	***22***

The emoluments of higher paid employees fell into the following range:	2022	2021
£60,001 - £70,000	**2**	-
£70,001 - £80,000		
£80,001 - £90,000	**1**	***1***

Key Management Compensation

Key management include the members of senior management. The compensation paid and payable to key management for employee services is shown below:

2022	2021
£	*£*
£ 353,247	**£ 335,262**

During the year, no Trustees received any remuneration or benefits or reimbursed expenses, (2021 reimbursed expenses £0).

During the year payments were made to two employees on termination of employment. The amount of these payments totalled £10,080.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

8. Tangible Fixed Assets

	Building Development	Furniture & Equipment	Total
Cost	£	£	£
At 1st January 2022	346,603	749,394	1,095,997
Additions	-	-	-
At 31st December 2022	**£ 346,603**	**£ 749,394**	**£ 1,095,997**
Accumulated Depreciation			
At 1st January 2022	62,388	743,276	805,664
Charge for the year	6,932	5,491	12,423
At 31st December 2022	**£ 69,320**	**£ 748,767**	**£ 818,087**
Net book value			
At 31st December 2022	**£ 277,283**	**£ 627**	**£ 277,910**
At 31 December 2021	**£ 284,215**	**£ 6,118**	**£ 290,333**

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives. Building & Development Improvements are for the Movement's share of a major site development project completed by the end of 2012.

9. Stock

	2022	2021
	£	*£*
Stock of Publications	64,277	*72,303*
Merchandise	1,401	*781*
	£ 65,678	***£ 73,084***

10. Debtors

	2022	2021
	£	*£*
Other debtors	64,812	*98,337*
Prepayments and accrued income	164,411	*245,438*
	£ 229,223	***£ 343,775***

11. Creditors

	2022	2021
	£	*£*
Other creditors	28,974	*34,459*
Other taxation and social security	19,211	*21,065*
Accruals and deferred income	248,492	*155,542*
	£ 296,677	***£ 211,066***

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

12. Restricted Funds

		Balance as at 01-Jan-22	Movement in Funds: Incoming	Outgoing	Balance as at 31-Dec-22
		£	£	£	£
1.	RSY- Netzer Events Subsidy Fund	278,482	43,842	60,833	261,491
	RSY- Netzer Events	-	787,652	787,652	-
2.	RSY-Netzer Social Action Fund	1,370	120	-	1,490
3.	Madrichim Fee Provision	1,727	-	1,541	186
4.	Jubilee Lecture Fund	1,398	-	-	1,398
5.	Jack Petchey Foundation	7,855	2,000	-	9,855
6.	Ministers Benevolent Fund	4,680	-	-	4,680
7 .	Social Action Crisis Fund	2,132	-	-	2,132
8.	New Jewish Initiative	1,646	-	-	1,646
9.	Human Rights Seminar	1,872	-	-	1,872
10.	The Ziege Young Adults Education Support	847	-	-	847
11.	Lamedvavnik	31,524	-	-	31,524
12.	Rissen Funds	19,122	1,387	-	20,509
13.	Jeneration Journey Funds	10,088	-	-	10,088
14.	Mohelim	350	-	-	350
15.	Young Persons Mental Health	132,599	7,000	60,286	79,313
		£ 495,692	**£ 842,001**	**£ 910,312**	**£ 427,381**

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The Jeneration Journey Fund supports Young Adults on Education Trips.
14. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
15. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

13. Designated Funds

		Balance as at 01-Jan-22	Movement in Funds Incoming	Outgoing	Transfers	Balance as at 31-Dec-22
		£	£	£	£	£
1.	Manor House Development	234,072	-	6,932	-	227,140
2.	Dilapidation Fund	52,056	-		-	52,056
3.	Leadership Development Fund	11,803	-	5,000	-	6,803
4.	General Designated Fund	261,309	-		-	261,309
5.	Community Development Fund	122,713	-		-	122,713
6.	Sinking Fund Account	156,829	19,100		-	175,929
7.	Event Voucher Fund	35,200	-	3,200	-	32,000
8.	Young Adult Work	20,187	-	-	-	20,187
9.	Mikveh	660	-	-	-	660
10.	Adult Social Care	29,099		2,885	-	26,214
11.	Lay Chaplaincy	24,948		23,403		1,545
		£ 948,876	**£ 19,100**	**£ 41,420**	**-**	**£ 926,556**

1. The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
9. The Mikveh Fund is to support the refurbishment of the Mikveh.
10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
11. The Lay Chaplaincy Fund is to provide training to enhance Chaplaincy within communities.

14. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2022
	£	£	£
Restricted Funds	-	427,381	427,381
Designated Funds	-	926,556	926,556
Unrestricted Funds	277,910	252,611	530,521
	£ 277,910	**£ 1,606,548**	**£ 1,884,458**

	Tangible Fixed Assets	Net Current Assets	Total 2021
	£	£	£
Restricted Funds	-	495,692	495,692
Designated Funds	-	948,876	948,876
Unrestricted Funds	290,333	(34,017)	256,316
	£ 290,333	**£ 1,410,551**	**£ 1,700,884**

15. Connected Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the
Manor House Trust. The contact address for these charities is:

The Sternberg Centre
80 East End Road
Finchley
London
N3 2SY

During the year a grant £219,873 (2021: £277,464) was paid to the Leo Baeck College.

Non adjusting post balance sheet event

Subsequent to the year end, the Trustees and members of MRJ have agreed in principle to a merger with another charity which has similar objects. The process of implementation is in a very early stage and there will be little change to the operations of MRJ over the next 12 months.

These financial Statements do not therefore include any adjustments in connection with the merger that may prove necessary at a later stage of the process.

Officers and Advisers

Solicitors:
Gordon Dadds
80 Brook Street
London
W1K 5DD

Bankers:
National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
Enfield
Middlesex
EN2 7JA

Auditors:
Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

President:
Sir Trevor Chinn, CVO – Resigned 31st December 2020

Principal Address:
The Sternberg Centre for Judaism
80 East End Road
London
N3 2SY

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
Charity Number: 1139806

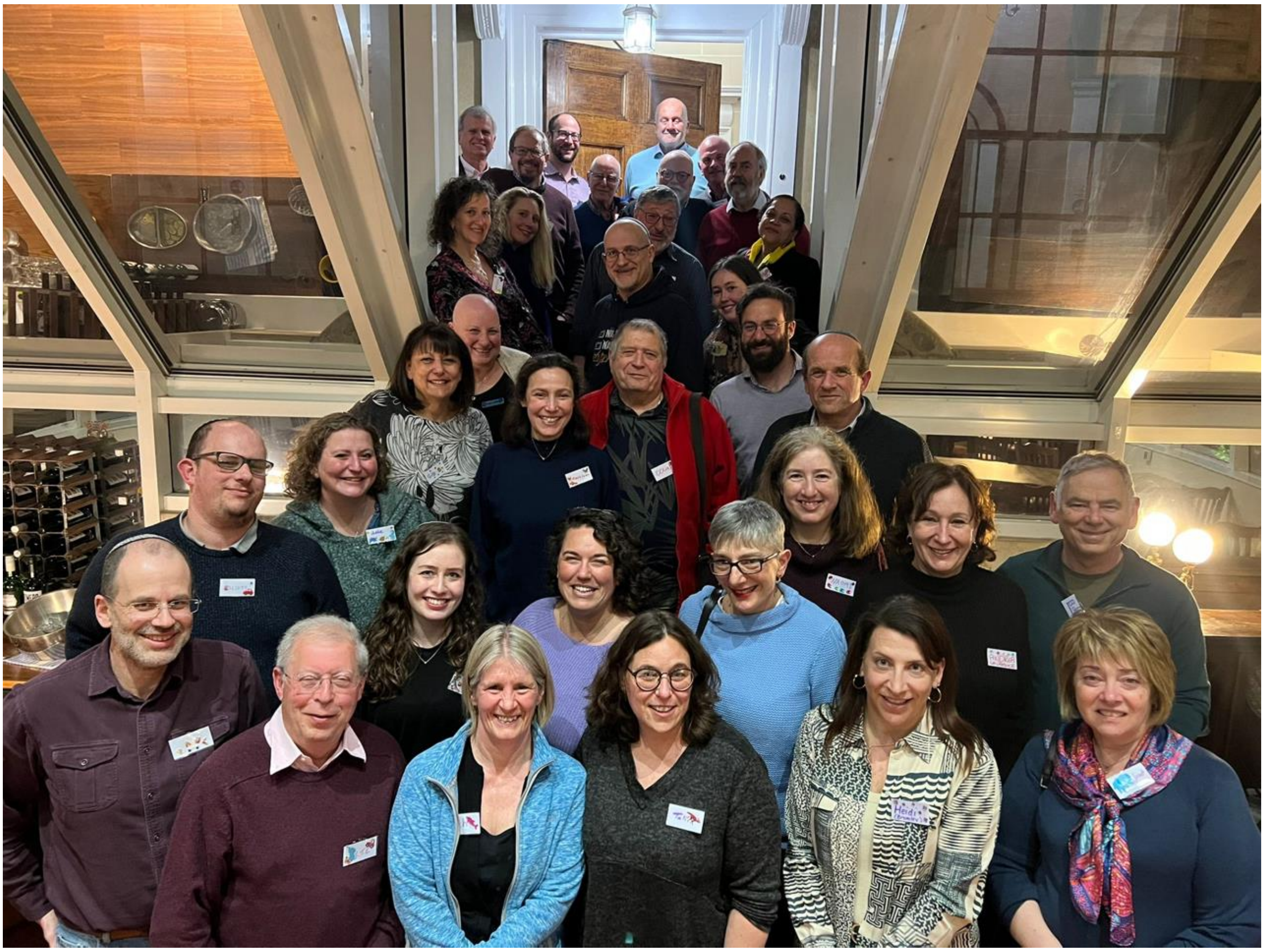
The movement for REFORM JUDAISM

THE MOVEMENT FOR REFORM JUDAISM

England & Wales - Charity number 1139806

Accounts

Trustees' Annual Report & Financial Statements 2021 5781-5782



Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31st December 2021 5781-5782

Contents

The Movement for Reform Judaism
The Sternberg Centre for Judaism
80 East End Road
Finchley
London
N3 2SY

Tel: 020 8349 5640
Fax: 020 8349 5699

admin@rjuk.org
http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism
Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2021.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), (a company limited by guarantee number 07431950), and was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions.

Core Values

- **Treasuring tradition, finding holy in the new**
  We are blessed with millennia of Jewish wisdom, as well as a world which continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration – building Jewish community which remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision making, providing transformative education and events to support them throughout their lives.
- **Social Justice**
  It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in – *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values – ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.

Contd

Core Values (Contd)

- **Equality and Inclusivity**
  Every person is created *b'tzelem elohim* – in the image of God – and should have equal value in our communities and our society. We hold an uncompromising commitment to building communities which are built on egalitarianism and welcome all – no matter their gender identity, sexual orientation, race, ability or any other characteristic. Our diversity enriches us – we can achieve more when we enable every person to make their unique contribution to our communal life.
- **Israel**
  We are committed to Israel as a collective project of the Jewish people – to build a Jewish and Democratic state which stands as an *ohr l'goyim* (a light to the nations) and a safe haven for Jews facing persecution. Together, we stand with those Israeli citizens and organisations pursuing democracy, religious freedom and human rights for all within Israel's borders. We will do all we can to bring about the day when Israelis and Palestinians both have secure states, able to live side-by-side with dignity and peace.
- **Strengthening Jewish life in the UK**
  Every Jewish person should have the opportunity to lead a full and fulfilling Jewish life in this country. We ensure our members have access to meaningful ways to engage at every stage of their journey through life. Innovation is welcomed to find new ways to inspire, especially to strengthen the Jewish identity of our young members as the future of British Reform Judaism. We enable our communities and members to respond to the changing realities of Jewish life in the UK – dealing with challenges and threats they may face. We welcome unaffiliated Jews, or those disillusioned with their connection to Jewish life, to find Jewish life which is authentic to them in our communities.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.
- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.

Contd

Aims (Contd)

- To promote burial and cremation schemes for Constituents and Associate Congregations.
- To promote and nurture Jewish cultural and welfare activities.
- To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

For the purpose of company law, the Trustees of the charity are also the Directors of the Company any reference to Trustees is also a reference to Directors, collectively known as the Board.

Those who served during the year; (All dates refer to the AGM, unless otherwise stated.)

Chair: **Mr Robert Wiltshire .... Resigned 18th November 2021**
.... Elected as Chair 2021
....Co-Opted as Chair 3rd December 2020
....Elected as Joint Vice-Chair 2020
.... Co-Opted as Board Member 13th February 2020

Acting Co-Chairs:

Mr Michael Harris **..........Co-Opted as Acting Co-Chair 18th November 2021**
....Elected as Joint Vice-Chair 2021
.....................Co-Opted as Joint Vice-Chair 21st January 2021
....Elected as Board Member 2020

Mr Paul Langsford **..........Co-Opted as Acting Co-Chair 18th November 2021**
....Elected as Joint Vice-Chair 2020
.... Elected as Vice-Chair 2018
....Elected as Board Member 2016

[Additional Vice-Chairs (by Office) - Joint Chairs of Assembly of Reform Rabbis and Cantors UK Currently Rabbis Kathleen Middleton and James Baaden]

Hon Treasurer: **Mr Roberto Lampl .... Elected as Hon Treasurer 2021**
.....................Co-Opted as Hon Treasurer 3rd December 2020
.... Co-Opted as Board Member 19th November 2020

Hon Secretary: **Mr Peter Fraser .... Elected as Hon Secretary 2020**
....Elected as Board Member 2018
.... Co-Opted as Board Member 15th February 2018

Board Members:

Mr Daniel Benjamin.. Elected 2020
Ms Kathy Hirst.. Elected 2019
Mr Ian Lancaster.. Elected 2019
Mr Joey Leskin .... Elected 2021
Mr Daniel Mackintosh.. Elected 2020
Mr Melvin Pedro .... Elected 2020
Mr Elliot Perry .... Resigned 12th February 2021
....Elected 2019
Mr Roy Saatchi .... Elected 2019
Mrs Michele Saffer .... Elected 2021
....Co-Opted 19th November 2020

Prior to 2016, there was an annual election of Board Members. At the 2016 AGM, the Articles of Association were changed and Trustees now retire in rotation at the end of their 3-year term and are eligible for re-election for one further term. Honorary Officers can serve for three consecutive terms. At each Annual General Meeting, one-third of the Directors or the number nearest to one-third, must retire from office. Both an introduction and induction pack are given to incoming Board Members.

(Contd)

Governance (Contd)

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantors Employment Committee.

Pay Policy for Senior Staff

The Directors consider that the Board of Directors/Trustees, and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All Directors/Trustees give of their time freely and no Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Notes 6 and 13 respectively.

The pay of the senior staff is reviewed annually, the Directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all projects and transactions.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. The actual free reserves at 31st December 2021 were £415K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies, including insurance cover, and procedures in place and regular awareness training for staff working in these operational areas.

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, led to an initiation of lockdown in the UK. In response to this, The Movement for Reform Judaism shifted to online provision in conjunction with all communities to offer a range of alternative spaces for engagement. However, we acknowledge that risks remain and we will need to adjust our financial planning as the impact of the global pandemic continues to unfold.

Statement of Trustees' Responsibilities

The Trustees listed on page 5 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including 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;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Investment Powers and Policy
The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities
The Movement for Reform Judaism is an association of 43 Reform congregations throughout the United Kingdom. There are also two other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 14 to the financial statements.

Fundraising
The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

Contd

Statement of Trustees' Responsibilities (Contd)

Statement as to Disclosure to our Auditors

At the time when this Trustees' Report is approved, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP was re-appointed as auditor at the Annual General Meeting held on 26t6h June 2021.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees:

Michael Harris	Paul Langsford
Acting Co-Chair	Acting Co-Chair
Date: 26th May 2022	

The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights 2021

2021 was the year in which we supported our communities cautiously back through the synagogue doors, supporting them to create a new normal.

Continually communicating by employing a dedicated team to enhance our profile; amplifying internally the work of the MRJ Board, Synagogue communities and congregations and the Assembly of Reform Rabbis and Cantors UK.

- **In the media** we have a fortnightly page in the Jewish News and regular pieces in the JC gaining coverage across both the Jewish and mainstream media. We regularly contact our rabbis and cantors to speak on behalf of MRJ, raising their profile and that of their communities on the national stage.

- **Exposure on BBC** local and national radio increased with a variety of voices.

- **A rich weekly newsletter** to all our communities sharing the best of our activities, knowledge, practice and news with increased engagement and featuring topical pieces on LGBTQ+ History Month and the plight of Uyghur Muslims at Pesach.

- **'Rabbiting On',** through our new fortnightly podcast, engaging a new demographic in the joy and values of Reform Judaism. With over 9000 listens and 24 episodes this has been a superb engagement platform.

- **Mental Health Shabbat, 7th Day Pesach and Shavuot** were all online joint services planned and delivered by our Northern Communities with our support. A superb example of what it means to be part of the Movement.

- **Celebrating the strength of our communities** with a sold out Northern Chagigah at which the theme was everything ecological. Ensuring no one was left out our services were zoomed and joined by communities throughout the North.

- **Applying for Membership to Eco-Synagogues** encouraging our transition to sustainable working at the Sternberg Centre in line with our values.

- **Continuing connections** with our regular leadership check-ins, started during lockdown, have continued through popular demand and provided a space for our community leadership to learn from each other, sharing experiences and ideas.

- **Restarting residential camps** within the restrictions in place in the summer, gave 130 young people the chance to have time away from home and be with peers for the first time in 18 months. Increased anxiety and other challenges were provided for and additional pastoral support was planned to allow the participants to learn, make friends and have fun!

Key Highlights 2021 (Contd)

• **An Israel-themed UK camp** for 16 year olds unable to go to Israel with 78 participants. Over 60 of these are now on our new hybrid leadership-training course and will be leading camp next summer.

• **It was cold outside** but our winter camp was more than warmly received. At the time Covid rates were increasing due to Omicron, 154 participants were able to leave the challenges of the outside world to focus on enjoyment and learning with RSY-Netzer.

• **Recognising the needs of our young people** we held a suicide-prevention evening online, attended by around 60 people, to understand the social, academic and social media pressures on young people.

• **Sadly, we lost a youth leader due to mental health issues** last year and were concerned to support his friends at a time of the strongest Covid restrictions. We created an online platform to bring people together to remember him by watching his films, writing in a memorial book and speaking to each other and professionals. We have since held an in-person memorial and dedicated a 'listening bench' to him in our grounds.

• **Ongoing support for lay leaders** in care and welfare as the agenda changed from managing infection risk and providing practical support to attending to the long-term impact of Covid and lockdown.

• **Running an online bereavement group** for people denied usual grieving rituals and support during lockdowns, providing a vital space for family and friends left behind.

• **Completing our Independent Safeguarding Review** and working to implement its recommendations, including training for all staff and beginning consultation with communities.

• **Launch of the Honeycomb project** with Liberal Judaism has increased the quality and depth of training and support we provide to care volunteers in communities, all grounded in Jewish teaching.

• **Yom HaShoah** was a national online event. 200 participants heard Reform family Shoah stories and had them portrayed through art.

• **Yom Ha'Atzmaut** was a joint event with Liberal Judaism showcasing stories, poems and Israeli Reform communities.

Grants

We are extremely grateful for the support we have received from the following organisations:

Jack Petchey Foundation

Jewish Children's Holiday Fund

Jewish Child's Day

Jewish Joint Burial Society

Jewish Youth Fund

Netzer Olami (Tamar)

Shoresh Charitable Trust

UJIA

The Movement for Reform Judaism Future Plans

Governance Group
This collaborative Group of synagogue representatives, MRJ Board and staff met throughout 2021. Following community consultation, the revised Articles of Association that update some of our working practices and how we are governed, will be presented at the AGM in June 2022.

Financial Modelling Group
We will be building a team that will look into future sustainable financial modelling for MRJ that will reflect the financial reality of our communities as well as MRJ and other stakeholders. At the core of this will be working together to ensure a strong future for Reform Judaism in the UK.

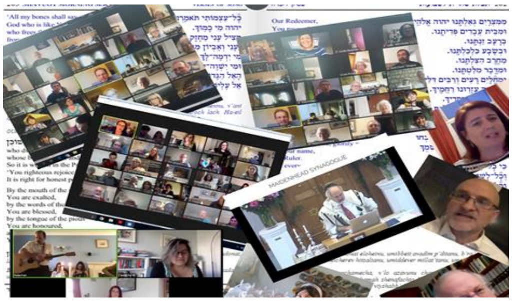
Safeguarding Review
We are implementing the recommendations of the Safeguarding Review and have created a Safeguarding Working Group which will make recommendations in consultation with our communities and stakeholders. We are also continuing to work with partners, including the Assembly and LBC, as well as continuing to review and update our own practice.

Youth and RSY-Netzer
We will be mapping youth and family provision within Reform communities, researching new models for youth programming and strengthening the communities' relationships with RSY-Netzer.

Strengthening Reform Leadership in the Wider Communal Space
In 2022, we will put emphasis on rebuilding relationships with large communal organisations to ensure input of our Reform voice so that we make a difference. The large communal spaces will include, The Board of Deputies, The Jewish Leadership Council and the Israeli Embassy to name but a few.

Wellbeing Support
Mental health and wellbeing will continue to be at the core of our approach, programming and relationships with our communities and members through networking and training opportunities. We are delighted our annual Communities that Care Conference will be back in person in May 2022, as well as offering online training through the Honeycomb Project.

Leo Baeck College
We will continue to invest in the future of British trained rabbis in a way that is sustainable and meets the needs of our communities over the next generations.



The Movement for Reform Judaism
Review of Financial Position

2021 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), '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 (FRS102) (second edition effective 1 January 2019).

The charity has applied all amendments to FRS102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1st January 2019.

The total incoming resources amounted to £1,834k for the year. There was a small increase in income on 2020 as we were able to run events in the UK for summer and winter.

Charitable expenditure during the year amounted to £1,916k.

Overall there was a net deficit of £82k for the year, as we were not able to furlough staff as in 2020 and resuming events resulted in small deficits as we try to regain to participant levels of pre Covid and due to the additional costs of running events under government restrictions.

2022 Budget

The 2022 budget has been set in line with our operating plan for 2022.

Michael Harris
Acting Co-Chair
Date: 26th May 2022

Paul Langsford
Acting Co-Chair

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism

Opinion

We have audited the financial statements of The Movement for Reform Judaism for the year ended 31st December 2021, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2021 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Contd

Independent Auditors' Report To The Trustees of
The Movement for Reform Judaism (Contd)

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 Auditors' 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 United Kingdom, including the Financial Reporting Council'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 twelve months from when the financial statements are authorised for issue.

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

Other information

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

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism (Contd)

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

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

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism (Contd)

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 7, the trustees 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.

Auditors' 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 Auditors' 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 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism (Contd)

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Jennifer Pope

Jennifer Pope (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS2
Date: 26th May 2022

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31st December 2021

	Note	Unrestricted Funds 2021	Restricted Funds 2021	Designated Funds 2021	Total Funds 2021	*Total Funds 2020*
		£	£	£	£	*£*
INCOME FROM:						
Donations and Legacies	**2**	400,843	326,500	-	727,343	*538,569*
Income from Investments		78	-	-	78	*766*
Income from Charitable Activities	**3**	959,334	211	45,718	1,005,263	*1,115,261*
Other Income	**4**	101,703	-	-	101,703	*166,335*
		£1,461,958	**£326,711**	**£45,718**	**£1,834,387**	***£1,820,931***
EXPENDITURE ON:						
Raising Funds	**5**	104,452	-	-	104,452	*147,201*
Charitable Activities	**6**	1,370,804	354,883	86,234	1,811,921	*1,781,313*
		£1,475,256	**£354,883**	**£86,234**	**£1,916,373**	***£1,928,514***
Net Expenditure		**£(13,298)**	**£(28,172)**	**£(40,516)**	**£(81,986)**	***£(107,583)***
Total Funds Brought Forward at 1st January 2021		**£269,614**	**£523,864**	**£989,392**	**£1,782,870**	***£1,890,453***
Total Funds Carried Forward at 31st December 2021		**£256,316**	**£495,692**	**£948,876**	**£1,700,884**	***£1,782,870***

The Notes on pages 23 to 31 form part of these Financial Statements.

Statement of Financial Position

Company Number 07431950
As at 31st December 2021

	Note	2021 £	2021 £	*2020 £*	*2020 £*
Fixed Assets					
Tangible Assets	**8**		290,333		*297,997*
Current Assets					
Stock of Publications		73,084		*60,274*	
Debtors	**9**	343,775		*287,159*	
Cash at Bank and in Hand		1,204,758		*1,383,266*	
		1,621,617		*1,730,699*	
Creditors Amounts Falling Due Within One Year	**10**	211,066		*245,826*	
Net Current Assets			1,410,551		*1,484,873*
Net Assets			**£1,700,884**		***£1,782,870***
Funds					
Restricted Funds	**11**		495,692		*523,864*
General - Designated Funds	**12**		948,876		*989,392*
Unrestricted Funds			256,316		*269,614*
			£1,700,884		***£1,782,870***

The Financial Statements were approved and authorised for issue by the Board of Trustees and were signed on its behalf by:

Michael Harris Acting Co-Chair	Paul Langsford Acting Co-Chair	Roberto Lampl Honorary Treasurer

Date: 26th May 2022

The Notes on pages 23 to 31 form part of these Financial Statements.

Statement of Cash Flow

	2021 £	*2020 £*
Cashflow from Operating Activities		
Net Movement in Funds	**(81,986)**	***(107,583)***
Adjustments for:		
Depreciation of Tangible Assets	12,423	*12,423*
Decrease/(Increase) in Stocks	(12,810)	*(11,488)*
(Increase)/Decrease in Debtors	(56,616)	*53,068*
(Decrease)/Increase in Creditors	(34,760)	*(224,367)*
Net Cash Generated from Operating Activities	**£(173,749)**	***£(277,947)***
Cash Flows from Investing Activities		
Purchase of Tangible Assets	4,759	*799*
Net Cash Used in Investing Activities	**£4,759**	***£799***
Net Increase in Cash and Cash Equivalents in the Year	**(178,508)**	***(278,746)***
Cash and Cash Equivalents at the Beginning of the Year	1,383,266	*1,662,012*
Cash and Cash Equivalents at the End of the Year	**£1,204,758**	***£1,383,266***

The Notes on pages 23 to 31 form part of these Financial Statements.

Notes to the Financial Statements Year Ended 31st December 2021

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after
1 January 2019.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

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

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

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

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

1.4 Income

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

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on an actual receipts basis. Income from Investments is recognised on an actual receipts basis. Income from Charitable Activities for synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised on a most probable basis.

1.5 Government Grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in "other income" within profit or loss in the same period as the related expenditure. This includes the Government Coronavirus Job Retention Scheme ('Furlough').

1.6 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

1.7 Going concern

The charity incurred a deficit for the year of £81,986 and as at the reporting date held £1,204,758 in cash and net current assets of £1,410,551. After deducting restricted funds of £495,692, the charity was showing free reserves (including designated funds) of £914,859. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2022, indicates a small deficit for the year and adequate working capital reserves.

The charity received significantly less income throughout the current year than years prior to the coronavirus pandemic, and although it is anticipated this figure will improve in 2022, it is not yet known to what extent. The revised budgets are prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by reviewing and reducing expenditure where possible.

Although a deficit is forecast for the financial year 2022, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

1.8 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation and residual values

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

Tangible fixed assets

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

Furniture and equipment	-	25% straight line
Building development	-	2% straight line

1.9 Stocks

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

1.10 Debtors

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

1.11 Cash at Bank and in Hand

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

1.12 Creditors

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

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

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

Tangible assets

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

1.14 Provisions for liabilities

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

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

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

When payments are eventually settled, they are charged to the provision carried in the Statement of Financial Position.

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

2. Donations and Legacies	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2021**	***Total Funds 2020***
	£	**£**	**£**	**£**	***£***
UJIA	57,498	-	-	57,498	*69,000*
Fundraising Income	343,345	-	-	343,345	*335,815*
Financial Assitance	-	326,500	-	326,500	*133,754*
Others	-	-	-	-	-
	£400,843	**£326,500**	**-**	**£727,343**	***£538,569***

The income from grants and donations is £727,343 (2020: £538,569) of which £400,843 was unrestricted (2020: £404,815) and £326,500 was restricted (2020: £133,754). The restricted funds were funds raised from organisations and trusts to provide financial assistance to participants on the events and tours throughout the year.

3. Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2021**	***Total Funds 2020***
	£	**£**	**£**	**£**	***£***
Assessment Income	807,118	-	-	807,118	*1,011,503*
Bad Debt Provision	42,736	-	-	42,736	*(82,539)*
Activities and Events	109,480	211	45,718	155,409	*186,297*
	£959,334	**£211**	**£45,718**	**£1,005,263**	***£1,115,261***

Income from Charitable activities totals £1,005,263 (2020: £1,115,261). £959,334 (2020 £1,008,134) was raised from unrestricted funds and includes assessment income net of bad debt provision of £849,854 (2020: £928,964), this is levy raised from the 43 member synagogues. The restricted income of £211 (2020: £80,387) is the revenue from the annual events and tours. The designated funds £45,718 (2020: £26,740).

4. Other Income	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2021**	***Total Funds 2020***
	£	**£**	**£**	**£**	***£***
Other Income	101,703	-	-	101,703	*166,335*
	£101,703	**-**	**-**	**£101,703**	***£166,335***

The income from other income £101,703 (2020, £166,335), in 2020 this income includes £66,058 of furlough income from the government scheme.

5. Raising Funds	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2021**	***Total Funds 2020***
	£	**£**	**£**	**£**	***£***
Fundraising Expense	74,929	-	-	74,929	*112,035*
Publicity	29,523	-	-	29,523	*35,166*
	£104,452	**-**	**-**	**£104,452**	***£147,201***

Expenditure on raising funds was £104,452 (2020: £147,201). This expenditure includes the cost of fundraising events and publicity.

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021	*Total Funds 2020*
	£	£	£	£	*£*
Grant Giving	305,211	-	-	305,211	*287,405*
Supporting Synagogues	490,780	-	86,234	577,014	*557,966*
Events and Activities	501,004	354,883	-	855,887	*823,752*
Subscriptions	30,674	-	-	30,674	*45,380*
Governance	43,135	-	-	43,135	*66,810*
	£1,370,804	**£354,883**	**£86,234**	**£1,811,921**	***£1,781,313***

Expenditure on charitable activities was £1,811,921 (2020: £1,781,313) of which the unrestricted costs were £1,370,804 (2020: £1,579,468), restricted costs were £354,883 (2020: £173,309) and designated fund costs were £86,234 (2020: £28,536).

Note - Charitable Activities include the following allocation of Support Costs
Analysis of Support Costs

	Total 2021	*Total 2020*
	£	*£*
Support Staff Costs	136,413	*163,399*
Training Costs	460	*59*
Rent	10,697	*12,013*
Insurance	10,882	*8,015*
Printing, Postage, Stationery	10,908	*12,795*
Telephone	2,726	*2,301*
Computer Costs	33,193	*35,223*
Travelling	-	*936*
Depreciation	5,491	*5,491*
Other Costs	35,380	*38,889*
	£246,150	***£279,121***

The support costs are allocated across the Charitable Activities and Governance costs.

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021	*Total Funds 2020*
	£	£	£	£	*£*
Support Staff Costs	12,000	-	-	12,000	*12,000*
Accountancy	31,135	-	-	31,135	*56,310*
Audit	11,000	-	-	11,000	*10,500*
	£54,135	**-**	**-**	**£54,135**	***£78,810***

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

7. Staff Costs	**2021**	**2020**
	£	***£***
Wages and Salaries	787,792	*976,103*
Social Security Costs	77,071	*94,285*
Pension Costs	95,686	*138,826*
	£960,549	***£1,209,214***
Average Monthly Number of Employees	**26**	***25***
Average Full Time Equivalents	**22**	***24***

The emoluments of higher paid employees fell into the following range:	**2021**	**2020**
£80,001 - £90,000	**1**	***1***
£90,001 - £100,000	-	***1***

KEY MANAGEMENT COMPENSATION
Key management include the members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2021	**2020**
	£	***£***
Salaries and Other Short Term Benefits	281,779	*372,473*
Pension Costs	23,507	*31,073*
	£305,286	***£403,546***

During the year, no Trustees received any remuneration or benefits or reimbursed expenses, (2020 reimbursed expenses £435).

8. Tangible Fixed Assets	**Building Development**	**Furniture & Equipment**	**Total**
Cost	**£**	**£**	**£**
At 1st January 2021	346,603	744,635	1,091,238
Additions	-	4,759	4,759
At 31st December 2021	**£346,603**	**£749,394**	**£1,095,997**
Accumulated Depreciation			
At 1st January 2021	55,456	737,785	793,241
Charge for the Year	6,932	5,491	12,423
At 31st December 2021	**£62,388**	**£743,276**	**£805,664**
Net Book Value			
At 31st December 2021	**£284,215**	**£6,118**	**£290,333**
At 31 December 2020	**£291,147**	**£6,850**	**£297,997**

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives. Building and Development Improvements are for the Movement's share of a major site development project completed by the end of 2012.

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

9. Debtors

	2021 £	2020 £
Other Debtors	98,337	*82,683*
Prepayments and Accrued Income	245,438	*204,476*
	£343,775	***£287,159***

10. Creditors

	2021 £	2020 £
Other Creditors	34,459	*30,976*
Other Taxation and Social Security	21,065	*19,199*
Accruals and Deferred Income	155,542	*195,651*
	£211,066	***£245,826***

11. Restricted Funds

		Balance as at 1st Jan 21 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 21 £
1.	RSY-Netzer Events Subsidy Fund	289,491	244,172	255,181	278,482
	RSY-Netzer Events	-	211	211	-
2.	RSY-Netzer Social Action Fund	1,730	120	480	1,370
3.	Madrichim Fee Provision	1,727	-	-	1,727
4.	Jubilee Lecture Fund	1,398	-	-	1,398
5.	Jack Petchey Foundation	9,950	16,500	18,595	7,855
6.	Ministers Benevolent Fund	4,680	-	-	4,680
7.	Social Action Crisis Fund	2,132	-	-	2,132
8.	New Jewish Initiative	1,646	-	-	1,646
9.	Human Rights Seminar	1,872	-	-	1,872
10.	The Ziege Young Adults Education Support Fund	847	-	-	847
11.	Lamedvavnik Fund	31,524	-	-	31,524
12.	Rissen Funds	20,000	708	1,586	19,122
13.	CST Security Funds	5,000	-	5,000	-
14.	Jeneration Journey Funds	15,588	-	5,500	10,088
15.	Mohelim Fund	350	-	-	350
16.	Shnat Fund	4,500	-	4,500	-
17.	Young Persons Mental Health Fund	131,429	65,000	63,830	132,599
		£523,864	**£326,711**	**£354,883**	**£495,692**

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. The Lamedvavnik Fund - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The CST Security Fund assists synagogues to improve their security facilities.
14. The Jeneration Journey Fund supports Young Adults on Education Trips.
15. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
16. The Shnat Fund is for financial assistance to those going on the Gap year program.
17. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

Notes to the Financial Statements Year Ended 31st December 2021 (Contd)

12. Designated Funds

		Balance as at 1st Jan 21 £	Movement in Funds Incoming £	Outgoing £	Balance as at 31st Dec 21 £
1.	Manor House Development Fund	241,004	-	6,932	234,072
2.	Dilapidation Fund	52,056	-		52,056
3.	Leadership Development Fund	24,303	-	12,500	11,803
4.	General Designated Fund	311,309	-	50,000	261,309
5.	Community Development Fund	122,713	-	-	122,713
6.	Sinking Fund Account	156,829	-	-	156,829
7.	Event Voucher Fund	35,500	-	300	35,200
8.	Young Adult Work Fund	20,187	-	-	20,187
9.	Mikveh Fund	660	-	-	660
10.	Adult Social Care Fund	24,831	4,268	-	29,099
11.	Lay Chaplaincy Fund	-	41,450	16,502	24,948
		£989,392	**£45,718**	**£86,234**	**£948,876**

1. The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
9. The Mikveh Fund is to support the refurbishment of the Mikveh.
10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
11. The Lay Chaplaincy Fund is to provide training to enhance Chaplaincy within communities.

13. Analysis of Net Assets Between Funds

	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	-	495,692	495,692
Designated Funds	-	948,876	948,876
Unrestricted Funds	290,333	(34,017)	256,316
	£290,333	**£1,410,551**	**£1,700,884**

14. Connected Charities

The Movement for Reform Judaism is an association of 43 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are;
Leo Baeck College,
Manor House Trust.

The contact address for these charities is:
The Sternberg Centre, 80 East End Road, London, N3 2SY

During the year a grant £277,464 (2020: £308,960) was paid to the Leo Baeck College.

Officers and Advisers

Solicitors:
Gordon Dadds
80 Brook Street
London
W1K 5DD

Bankers:
National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
Enfield
Middlesex
EN2 7JA

Auditors:
Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

Principal Address:
The Sternberg Centre for Judaism
80 East End Road
London
N3 2SY

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
Charity Number: 1139806

The movement for
REFORM JUDAISM

Accounts

Trustees' Annual Report & Financial Statements 2020 5780-5781

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31st December 2020 5780-5781

Contents

The Movement for Reform Judaism
The Sternberg Centre for Judaism
80 East End Road
Finchley
London
N3 2SY

Tel: 020 8349 5640
Fax: 020 8349 5699

admin@rjuk.org
http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism
Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31st December 2020.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (second edition effective 1 January 2019).

The Company is a registered charity (number 1139806), (a company limited by guarantee number 07431950), and was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK, in Israel or elsewhere in the world.

Mission

To enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions underpinned by the core values of; creating inclusive, egalitarian communities, valuing difference, bringing holiness into the world by seeking meaning in our lives and a just society for all and treasuring the autonomy of the individual, Jewish tradition and the insights of the wider world.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.
- To promote the Assembly of Reform Rabbis and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.

Contd

Aims (contd)

- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.
- To promote burial and cremation schemes for Constituents and Associate Congregations.
- To promote and nurture Jewish cultural and welfare activities.
  To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association, which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

For the purpose of company law, the Trustees of the charity are also the Directors of the Company any reference to Trustees is also a reference to Directors, collectively known as the Board. Those who served during the year;

(All dates refer to the AGM, unless otherwise stated.)

Chair: Mr Geoffrey Marx .... Elected as Chair 2016
Retired and re-elected 2019
Resigned 3rd December 2020
Mr Robert Wiltshire .... Co-Opted as Chair 3rd December 2020

Vice-Chair: Mr Paul Langsford .... Elected as Vice-Chair 2018
Resigned as Vice-Chair 2020

Joint Vice-Chairs: Mr Paul Langsford .... Elected as Joint Vice-Chair 2020
Mr Robert Wiltshire .... Elected as Joint Vice-Chair 2020
Resigned as Joint Vice-Chair 3rd December 2020
Mr Michael Harris .... Co-Opted as Joint Vice-Chair 21st January 2021

[Vice-Chairs - Joint Chairs of Assembly of Reform Rabbis and Cantors UK - Currently Rabbis Kathleen Middleton and James Baaden]

Honorary Treasurer: Mr Roger Nagioff .... Co-Opted September 2017
Elected 2018
Resigned 3rd December 2020
Mr Roberto Lampl .... Co-Opted as Treasurer 3rd December 2020

Honorary Secretary: Ms Sue Pearlman .... Elected as Honorary Secretary 2014
Re-elected 2015/16
Retired and re-elected 2019
Resigned 2020
Mr Peter Fraser .... Elected as Honorary Secretary 2020

Board Members:

Mr Daniel Benjamin .... Elected 2020
Ms Anna Dyson .... Elected 2020
Resigned 3rd December 2020
Mr Mark Fox .... Elected 2019
Resigned 5th March 2020
Mr Peter Fraser .... Co-Opted 15th February 2018
Elected 2018
Resigned as Board Member 2020
Mr Michael Harris .... Elected 2020
Resigned as Board Member 21st January 2021
Ms Kathy Hirst .... Elected 2019
Ms Nicki Karet Efrat .... Elected 2019
Resigned 25th March 2020
Mr Ian Lancaster .... Elected 2019
Mr Roberto Lampl Co-Opted 19th November 2020
Resigned as Board Member 3rd December 2020
Ms Sophie Lipton .... Co-Opted 30th March 2017
Elected 2017
Resigned 2020
Mr Daniel Mackintosh .... Elected 2020
Mr Melvin Pedro .... Elected 2020
Mr Elliot Perry .... Elected 2019
Resigned 12th February 2021
Mr Roy Saatchi .... Elected 2019
Mrs Michele Saffer .... Co-Opted 19th November 2020
Ms Laura Solomons .... Elected 2019
Resigned 11th September 2020
Mr Robert Wiltshire .... Co-Opted 13th February 2020
Resigned as Board Member 2020
Ms Madeline R Young .... Elected 2019
Resigned 1st June 2020

Contd

Governance Contd

Prior to 2016, there was an annual election of Board Members. At the 2016 AGM, the Articles of Association were changed and Trustees now retire in rotation at the end of their 3-year term and are eligible for re-election for one further term. Honorary Officers can serve for three consecutive terms. At each Annual General Meeting, one-third of the directors or the number nearest to one-third, must retire from office. Both an introduction and induction pack are given to incoming board members.

The Board is responsible for the overall management and control of the charity and meets at least four times a year. The lay leaders and the staff team carry out policies and plans agreed by the Board.

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantors Remunerations Working Party.

Pay Policy for Senior Staff

The directors consider that the Board of Directors/Trustees, and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All directors/Trustees give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in Notes 6 and 13 respectively.

The pay of the senior staff is reviewed annually, the Directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks have been reduced by the implementation of procedures for authorisation of all transactions and projects.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. The actual free reserves at 31st December 2020 were £461K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

There has also been a focus on non-financial risks arising from fire, health and disaster recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, led to an initiation of lockdown in the UK. In response to this, Reform Judaism shifted to online provision in conjunction with all communities to offer a range of alternative spaces for engagement. However, we acknowledge that risks remain and we will need to adjust our financial planning as the impact of the global pandemic unfolds.

Statement of Trustees' Responsibilities

The Trustees listed on page 3 are responsible for preparing the Trustees' Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards. (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources including 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;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);
- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Investment Powers and Policy

The funds of the Movement not required for immediate application shall be invested in such manner as the Board shall from time to time determine. The Treasurer maintains control over all the funds of the Movement.

Related Charities

The Movement for Reform Judaism is an association of 41 Reform congregations throughout the United Kingdom. There are also two other connected charities which are not under the control of the Movement for Reform Judaism. Details of material transactions with these charities are shown in Note 13 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

Contd

Statement of Trustees' Responsibilities Contd

Statement as to Disclosure to our Auditors

At the time when this Trustees' Report is approved, each Trustee has confirmed that;

- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

Auditors

Nyman Libson Paul LLP was re-appointed as auditor at the Annual General Meeting held on 28th June 2020.

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees

R. Wiltshire

Robert Wiltshire - Chair
Date: 18th June 2021

The Impact of Reform Judaism

- Influential Reform voices at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- A Beit Din (Rabbinic Court) that is compassionate and welcoming, supporting those who choose to become Jewish.
- Inspiring young people with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- Rabbinic recruitment, training and mentoring together with our communities and Leo Baeck College.
- Education and training including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire Movement.
- Bringing communities together in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- Continuing the intellectual and spiritual development of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- Developing Reform Jewish communities across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights 2020

2020 will always be remembered for the impact of the COVID-19 pandemic. Whilst our physical doors closed, our communities and our hearts remained open. Reform Judaism continued to support members and synagogues throughout the year, adapting to the new needs raised by these different circumstances.

- **Enabling connection during lockdown** through regular check-ins with our community leadership, bringing together synagogues for activities and offering members across the country access to a plethora of programming through RJ:TV and RJ:Communities TV.

- **Building responses with Communities that Care** to enable communities of all sizes to gain the skills, experience and support to tackle the many care and welfare needs brought up over the course of the year, putting in place initiatives to connect members to combat isolation and hardship.

- **Evolving with the changing landscape** and helping our communities and members to make the decisions which are right for their circumstances with the regularly-updated guidance we have published throughout the pandemic and keeping close connections with communal bodies and the government - ensuring that everyone has the best information at all times.

- **Celebrating and commemorating together** even whilst being apart, with hugely well-received events such as our Yom Chagigah, events for Yom HaShoah and Yom HaAtzmaut and special sessions with speakers such as Anat Hoffman, the Israeli Ambassador, and Board of Deputies President Marie van der Zyl.

- **Combining the strength of our communities** for events such as the national online second-night seder hosted for all Reform communities early in lockdown, or the joint Shavuot services and events created by our Northern communities coming together as one.

- **Giving more Jews a home for the High Holy Days** through our outreach campaign inviting unaffiliated and non-Reform members to join our online services and events, with the invitation from our clergy reaching over 10,000 people.

- **Leadership initiative** We provided online community organising training as well as a series of special workshops on being a relational community under Covid in partnership with Citizens UK.

- **Supporting our Lay leaders through the pandemic** by providing regular advice and support as government guidance changed. Delivered training to Clergy and lay leaders on innovative ways to lead services online.

- **Giving our young people new online community** with RSY-Netzer's Remote Synagogue Youth and Lockdown Live events, which have enabled a connection with Reform Judaism even as camps have had to pause.

Contd

Key Highlights 2020 Contd

- **RSY-Netzer adapted** quickly to the pandemic, offering online activities from the day schools closed, throughout the summer term, engaging around 250 young people and 37 leaders. Camp Kesher offered a creative online summer event, encouraging 35 participants to engage in fun, educational and outdoor activities such as online scavenger hunts, a sponsored walk, games and discussion. Our focus was on creating accessible, engaging and interactive content, to promote wellbeing and social connectivity, which restrictions had impacted. Our weekly MasterChef sessions were hugely popular throughout the year.

- **Our leaders put their energy** into making RSY-Netzer stronger post-pandemic. They created educational resource packs on 'Justice and Judaism' and 'Wellbeing' for RSY-Netzer, communities and the wider Jewish world, as well as establishing focus groups to improve awareness and best practice around challenging racism and sexism. A working group curated a new syllabus and online delivery for our Hadracha (leadership) training, which has run successfully for 47 participants this year.

- **We are excited to be planning** in-person events this summer, including an Israel Tour alternative programme.

- **We have focused on emotional wellbeing**, training almost 50 accredited Youth Mental Health First Aiders in RSY-Netzer and community youth provision/cheders, and delivering mental health awareness sessions for synagogue hadracha and bnei mitzvah courses.

Grants

We are extremely grateful for the support we have received from the following organisations:

Children's Aid Committee

Jack Petchey Foundation

Jewish Child's Day

Jewish Joint Burial Society

Shoresh Charitable Trust

UJIA

The Movement for Reform Judaism
Future Plans

Covid Recovery and Support
In 2021, we will continue to support our communities as they continue to deliver services and care activities under lockdown, providing online programming and advice, as well as preparing them for future opening and multi-access provision as lockdown eases and in person gatherings are increased.

Governance Group
We will be setting up a Governance Group and we will work in collaboration with our communities, comprising members of the MRJ Board and community representatives. The aim of the group is to review and update the current governance structure within MRJ. The outcome will be a more robust and appropriate governance structure that reflects our relationship with our communities.

Financial Modelling Group
We will build a team that will look into future sustainable financial modelling for MRJ that will reflect the financial reality of our communities as well as MRJ and other stakeholders. At the core of this will be working together to ensure a strong future for Reform Judaism in the UK.

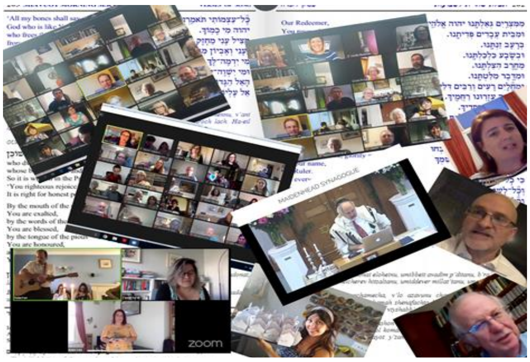
Safeguarding Review
We will conduct and finish the independent review, commissioned at the end of 2020. We will publish the findings and implement its recommendations in consultation with our communities and stakeholders.

Youth and RSY-Netzer
We will be mapping youth and family provision within Reform communities, researching new models for youth programming and strengthening the communities' relationships with RSY-Netzer.

New Organisational Structure
Following a number of staff departures in 2020, we plan to restructure the organisation so that it fits both our purpose and the needs of our affiliated communities.

Strengthening Reform Leadership in the Wider Communal Space
In 2021, we will put emphasis on rebuilding relationships with large communal organisations to ensure input of our Reform voice so that we make a difference. The large communal spaces will include, The Board of Deputies, The Jewish Leadership Council and the Israeli Embassy to name a few.

Wellbeing Support
Mental health and wellbeing will continue to be at the core of our approach, programming and relationship with our communities and members through networking and training opportunities.



Leo Baeck College
We will continue to work in partnership with Liberal Judaism to ensure the future of British trained rabbis is sustainable and meets the needs of our communities over the next generation.

The Movement for Reform Judaism

Review of Financial Position

2020 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), '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 (FRS102) (second edition effective 1 January 2019).

The charity has applied all amendments to FRS102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1st January 2019.

The total incoming resources amounted to £1,821k for the year. The reduction in income was mainly due to lower income across all categories, most significantly against events and tours as the restrictions of Covid-19 meant we were unable to run any residential summer activities in either the UK or Israel. The income includes £66k in other income from the government furlough scheme for staff who were furloughed, on the back of the reduction in events.

Charitable expenditure during the year amounted to £1,928k. The most significant reduction in expenditure was against events and tours. In addition, we made significant reductions in our operating costs, through working from home, and reductions in headcount, both from redundancies or resignations. While expenditure decreased, the net overall impact resulted in a deficit of £100k for the year.

2021 Budget

The 2021 budget has been set in line with our operating plan for 2021.

The pandemic has made it more difficult to plan with any certainty, so we have produced a forecast that assumes a similar year to 2020. Taking account of these changes, the forecast deficit for 2021 is £80k.

Robert Wiltshire - Chair
Date: 18th June 2021

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism

Opinion

We have audited the financial statements of The Movement for Reform Judaism for the year ended 31st December 2020, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

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

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2020 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism Contd

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Report.

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism Contd

- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. The trustees 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.

Auditors' 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 Auditors' 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 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:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

Contd

Independent Auditors' Report To The Trustees of The Movement for Reform Judaism Contd

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.

Jennifer Pope

Jennifer Pope (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul LLP

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 18th June 2021

Statement of Financial Activities
Incorporating Income and Expenditure Account
for the Year ended 31st December 2020

	Note	Unrestricted Funds 2020	Restricted Funds 2020	Designated Funds 2020	Total Funds Funds 2020	*Restated Total Funds 2019*
		£	£	£	£	*£*
<u>INCOME FROM:</u>						
Donations and Legacies	2	£404,815	£133,754	-	£538,569	*£613,861*
Income from Investments		£766	-	-	£766	*£3,035*
Income from Charitable Activities	3	£1,008,134	£80,387	£26,740	£1,115,261	*£2,394,488*
Other Income	4	£166,335	-	-	£166,335	*£116,403*
Total Income and Endowments		**£1,580,050**	**£214,141**	**£26,740**	**£1,820,931**	***£3,127,787***
EXPENDITURE ON:						
Raising Funds	5	£147,201	-	-	£147,201	*£164,220*
Charitable Activities	6	£1,579,468	£173,309	£28,536	£1,781,313	*£3,104,443*
Total		**£1,726,669**	**£173,309**	**£28,536**	**£1,928,514**	***£3,268,663***
Net Expenditure		**(£146,619)**	**£40,832**	**(£1,796)**	**(£107,583)**	***(£140,876)***
Transfers Between Funds		**£100,000**	-	**(£100,000)**	-	-
Net Movement in Funds		**(£46,619)**	**£40,832**	**(£101,796)**	**(£107,583)**	***(£140,876)***
Total Funds Brought Forward at 1st January 2020		**£316,233**	**£483,032**	**£1,091,188**	**£1,890,453**	***£2,031,329***
Total Funds Carried Forward at 31st December 2020		**£269,614**	**£523,864**	**£989,392**	***£1,782,870***	***£1,890,453***

The Notes on pages 19 to 28 form part of these Financial Statements

Statement of Financial Position
Company Number 07431950
As at 31st December 20198

	Note	2020 £	2020 £	*2019 £*	*2019 £*
Fixed Assets					
Tangible Assets	**8**		297,997		*309,621*
Current Assets					
Stock of Publications		60,274		*48,786*	
Debtors	**9**	287,159		*340,227*	
Cash at Bank and in Hand		1,383,266		*1,662,012*	
		1,730,699		*2,051,025*	
Creditors Amounts falling due within one year	**10**	245,826		*470,193*	
Net Current Assets			1,484,873		*1,580,832*
Net Assets			**£1,782,870**		***£1,890,453***
Funds					
Restricted Funds	**11**		523,864		*483,032*
General - Designated Funds	**12**		989,392		*1,091,188*
Unrestricted Funds			269,614		*316,233*
			£1,782,870		***£1,890,453***

The Financial Statements were approved and authorised for issue by the Board of Trustees on 18th June 2021 and were signed on its behalf by:

Robert Wiltshire
Chair

Roberto Lampl
Honorary Treasurer

The Notes on pages 19 to 28 form part of these Financial Statements

Statement of Cash Flow

	2020 £	*2019 £*
Cashflow from operating activities		
Net Movement in Funds	**(107,583)**	***(140,876)***
Adjustments for:		
Depreciation of tangible assets	12,423	*12,423*
Decrease/(Increase) in stocks	(11,488)	*(3,246)*
(Increase)/Decrease in Debtors	53,068	*(102,131)*
(Decrease)/Increase in creditors	(224,367)	*(5,707)*
Net cash generated from operating activities	**(£277,947)**	***(£239,537)***
Cash flows from investing activities		
Purchase of tangible assets	799	*15,389*
Net Cash used in investing activities	**£799**	***£15,389***
Net increase in cash and cash equivalents in the year	**(278,746)**	***(254,926)***
Cash and cash equivalents at the beginning of the year	1,662,012	*1,916,938*
Cash and cash equivalents at the end of the year	**£1,383,266**	***£1,662,012***

The Notes on pages 19 to 28 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2020

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

These 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) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1 January 2019.

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

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

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

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

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

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on an actual receipts basis. Income from Investments is recognised on an actual receipts basis. Income from Charitable Activities for synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised on a most probable basis.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 (Contd)

1.5 Government Grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in "other income" within profit or loss in the same period as the related expenditure. This includes the Government Coronavirus Job Retention Scheme ('Furlough').

1.6 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

1.7 Going concern

The charity incurred a deficit for the year of £107,583 and as at the reporting date held £1,383,266 in cash and net current assets of £1,484,873. After deducting restricted funds of £523,864, the charity was showing free reserves (including designated funds) of £961,009. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2021, indicates a small deficit for the year and adequate working capital reserves.

Although the potential financial effects of the pandemic can be modelled and reflected within the forecasts, it is very difficult to determine the assumptions, particularly with regard to income, that will prove to be the most appropriate.

The charity received significantly less income throughout the current year and although it is anticipated this figure will improve in 2021, it is unlikely to return to normal levels. The revised budgets are prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by taking advantage, where possible, of the various government fiscal schemes available to it and to minimise its deficit going forward by reviewing and reducing expenditure where possible.

Although a deficit is forecast for the financial year 2021, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

1.8 Tangible Fixed Assets and Depreciation

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation and residual values

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

Tangible fixed assets

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

Furniture and equipment	-	25% straight line
Building development	-	2% straight line

1.9 Stocks

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

1.10 Debtors

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

1.11 Cash at Bank and in Hand

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

1.12 Creditors

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

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

Accruals

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

Tangible assets

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

1.14 Provisions for liabilities

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

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

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

When payments are eventually settled, they are charged to the provision carried in the Statement of Financial Position.

1.15 Prior Year Restatement

The Young Persons Mental Health Fund has been reclassified as a restricted fund as this funding is restricted to the support of mental health for young people.

	Published	Adjustment	Restated
	£	£	£
Restricted Funds	376,528	106,504	483,032
Desginated Funds	1,197,692	(106,504)	1,091,188

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

2. Donations and Legacies	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2020**	***Total Funds 2019***
	£	**£**	**£**	**£**	***£***
UJIA	69,000	-	-	69,000	*76,000*
Fundraising Income	335,815	-	-	335,815	*430,330*
Financial Assitance	-	133,754	-	133,754	*103,931*
Others	-	-	-	-	*3,600*
Total Grants & Donations	**£404,815**	**£133,754**	**-**	**£538,569**	***£613,861***

The income from grants and donations is £538,569 (2019: £613,861) of which £404,815 was unrestricted (2019: £509,930) and £133,754 was restricted (2019: £103,931). The restricted funds were funds raised from organisations and trusts to provide financial assistance to participants on the events and tours throughout the year.

3. Charitable Activities	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2020**	***Total Funds 2019***
	£	**£**	**£**	**£**	***£***
Assessment Income	1,011,503	-	-	1,011,503	*1,060,110*
Bad Debt Provision	(82,539)	-	-	(82,539)	*(63,610)*
Activities and Events	79,170	80,387	26,740	186,297	*1,397,748*
Total Income	**£1,008,134**	**£80,387**	**26,740.00**	**£1,115,261**	***£2,394,248***

The income from charitable activities is £1,115,261 (2019: 2,394,248). £1,008,134 (2019: 1,099,718) was raised from unrestricted and includes assessment income net of bad debt provision is £928,964 (2019: £996,500), this is levy raised from the 41 member synagogues. The restricted income of £80,387 (2019: £1,151,407) is the revenue from the annual events and tours. The designated funds £26,740 (2019: £29,623).

4. Government Grants	**Unrestricted Funds**	**Restricted Funds**	**Designated Funds**	**Total Funds 2020**	***Total Funds 2019***
	£	**£**	**£**	**£**	***£***
Other Income	166,335	-	-	166,335	*116,403*
	£166,335	**-**	**-**	**£166,335**	***£116,403***

The income from other income £166,335 (2019, £116,403), in 2020 this income includes £66,058 of furlough income from the government scheme.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

5. Raising Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2020	*Total Funds 2019*
	£	£	£	£	*£*
Fundraising Expense	112,035	-	-	112,035	*114,089*
Publicity	35,166	-	-	35,166	*50,131*
	£147,201	**-**	**-**	**£147,201**	***£164,220***

Expenditure on raising funds was £147,201 (2019: £164,220). This expenditure includes the cost of fundraising events and publicity.

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2020	*Total Funds 2019*
	£	£	£	£	*£*
Leo Baeck Grant	287,405	-	-	287,405	*310,910*
Supporting Synagogues	529,430	-	28,536	557,966	*701,682*
Events and Activities	650,443	173,309	-	823,752	*1,954,353*
Subscriptions	45,380	-	-	45,380	*49,091*
Governance	66,810	-	-	66,810	*88,407*
	£1,579,468	**£173,309**	**£28,536**	**£1,781,313**	***£3,104,443***

Expenditure on charitable activities was £1,781,950 (2019: £3,104,443) of which the unrestricted costs were £1,573,105 (2019: £1,724,776), restricted costs were £173,309 (2019: £1,314,214) and designated fund costs were £28,536 (2019: £65,453)

Note - Charitable Activities include the following allocation of Support Costs:

Analysis of Support Costs	Total 2020	*Total 2019*
	£	*£*
Support Staff Costs	163,399	*159,350*
Training Costs	59	*461*
Rent	12,013	*10,864*
Insurance	8,015	*9,052*
Printing, Postage, Stationery	12,795	*19,180*
Telephone	2,301	*1,701*
Computer Costs	35,223	*32,954*
Travelling	936	*3,059*
Depreciation	5,491	*12,423*
Other Costs	38,889	*32,607*
	£279,121	***£281,651***

The support costs are allocated across the Charitable Activities and Governance Costs.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

Governance Costs	Unrestricted Funds	Restricted Funds £	Designated Funds £	Total Funds 2020 £	*Total Funds 2019 £*
Support Staff Costs	12,000	-	-	12,000	*12,000*
Accountancy	56,310	-	-	56,310	*77,907*
Audit	10,500	-	-	10,500	*10,500*
Total Governance	**£78,810**	**-**	**-**	**£78,810**	***£100,407***

7. Staff Costs

	2020 £	*2019 £*
Wages and Salaries	976,103	*1,026,949*
Social Security Costs	94,285	*99,587*
Pension Costs	138,826	*126,802*
	£1,209,214	***£1,253,338***
Average Monthly Number of Employees	**25**	***34***
Average Full Time Equivalents	**24**	***28***

The emoluments of higher paid employees fell into the following range:	2020	*2019*
£80,001 - £90,000	**1**	***1***
£90,001 - £100,000	**1**	***1***

KEY MANAGEMENT COMPENSATION
Key management include the members of senior management. The compensation paid and payable to key management for employee services is shown below:

	2020 £	*2019 £*
Salaries and Other Short Term Benefits	372,473	*305,349*
Pension Costs	31,073	*25,473*
	£403,546	***£330,822***

During the year, no trustees received any remuneration or benefits but four of the trustees received £435 (2019: £2,194) of reimbursed expenses during the year.
During the year payments were made to four employees on termination of employment. The amount of these payments totalled £55,683.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

8. Tangible Fixed Assets	**Building Development**	**Furniture & Equipment**	**Total**
Cost	**£**	**£**	**£**
At 1st January 2020	346,603	743,836	1,090,439
Additions	-	799	799
At 31st December 2020	**£346,603**	**£744,635**	**£1,091,238**
Accumulated Depreciation			
At 1st January 2020	48,524	732,294	780,818
Charge for the year	6,932	5,491	12,423
At 31st December 2020	**£55,456**	**£737,785**	**£793,241**
Net Book Value			
At 31st December 2020	**£291,147**	**£6,850**	**£297,997**
At 31st December 2019	**£298,079**	**£11,542**	**£309,621**

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives. Building & Development Improvements are for the Movement's share of a major site development project completed by the end of 2012.

9. Debtors	**2020**	***2019***
	£	***£***
Other Debtors	82,683	*120,072*
Prepayments and Accrued Income	204,476	*220,155*
	£287,159	***£340,227***

10. Creditors	**2020**	***2019***
	£	***£***
Other Creditors	30,976	*16,612*
Other Taxation and Social Security	19,199	*24,443*
Accruals and Deferred Income	195,651	*429,138*
	£245,826	***£470,193***

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

11. Restricted Funds		Balance as at 1st Jan 20 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 20 £
1.	RSY- Netzer Events Subsidy Fund	285,444	43,419	39,372	289,491
	RSY- Netzer Events	-	80,387	80,387	-
2.	RSY-Netzer Social Action Fund	1,370	360	-	1,730
3.	Madrichim Fee Provision	1,727	-	-	1,727
4.	Jubilee Lecture Fund	1,398	-	-	1,398
5.	Jack Petchey Foundation	2,950	7,000	-	9,950
6.	Ministers Benevolent Fund	4,680	-	-	4,680
7 .	Social Action Crisis Fund	2,132	-	-	2,132
8.	New Jewish Initiative	1,646	-	-	1,646
9.	Human Rights Seminar	1,872	-	-	1,872
10.	The Ziege Young Adults Education Support Fund	847	-	-	847
11.	Lamedvavnik	31,524	-	-	31,524
12.	Rissen Funds	20,000	-	-	20,000
13.	CST Security Funds	5,000	-	-	5,000
14.	Jeneration Journey Funds	15,588	-	-	15,588
15.	Mohelim Fund	350	-	-	350
16.	Shnat Fund	-	4,500	-	4,500
17.	Young Persons Mental Health Fund	106,504	78,475	53,550	131,429
		£483,032	**£214,141**	**£173,309**	**£523,864**

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The CST Security Fund assists synagogues to improve their security facilities.
14. The Jeneration Journey Fund supports Young Adults on Education Trips.
15. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
16. The Shnat Fund is for financial assistance to those going on the Gap year program.
17. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

Notes to the Financial Statements Year Ended 31st December 2020 Contd

12. Designated Funds

		Balance as at 1st Jan 20	Movement in Funds Incoming	Outgoing	Transfers	Balance as at 31st Dec 20
		£	£	£	£	£
1.	Manor House Development Fund	247,936	-	6,932	-	241,004
2.	Dilapidation Fund	60,000	-	7,944	-	52,056
3.	Leadership Development Fund	24,303	-	-	-	24,303
4.	General Designated Fund	411,309	-	-	(100,000)	311,309
5.	Community Development Fund	124,373	-	1,660	-	122,713
6.	Sinking Fund Account	133,360	23,469	-	-	156,829
7.	Event Voucher Fund	35,500	-	-	-	35,500
8.	Young Adult Work Fund	32,187	-	12,000	-	20,187
9.	Mikveh Fund	660	-	-	-	660
10.	Adult Social Care Fund	21,560	3,271	-	-	24,831
		£1,091,188	**£26,740**	**£28,536**	**(£100,000)**	**£989,392**

1. The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
9. The Mikveh Fund is to support the refurbishment of the Mikveh.
10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.

13. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Funds	-	523,864	523,864
Designated Funds	-	989,392	989,392
Unrestricted Funds	297,997	(28,383)	269,614
	£297,997	**£1,484,873**	**£1,782,870**

14. Connected Charities

The Movement for Reform Judaism is an association of 41 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the Manor House Trust. The contact address for these charities is:

The Sternberg Centre
80 East End Road
Finchley
London
N3 2SY

During the year a grant £308,960 (2019: £293,028) was paid to the Leo Baeck College.

Officers and Advisers

Solicitors:
Gordon Dadds
80 Brook Street
London
W1K 5DD

Bankers:
National Westminster Bank Plc
3rd Floor, Lough Point
2 Gladbeck Way
Windmill Hill
Enfield
Middlesex
EN2 7JA

Auditors:
Nyman Libson Paul LLP
Regina House
124 Finchley Road
London
NW3 5JS

President:
Sir Trevor Chinn, CVO – Resigned 31st December 2020

Principal Address:
The Sternberg Centre for Judaism
80 East End Road
London
N3 2SY

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
Charity Number: 1139806

The movement for
REFORM JUDAISM