

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**

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

The Movement for Reform Judaism
The Sternberg Centre for Judaism
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Finchley
London
N3 2SY

Tel: 020 8349 5640

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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.

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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)



Shores 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;

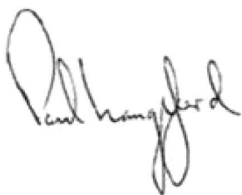
- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with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



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

		Unrestricted Funds 2024	Restricted Funds 2024	Designated Funds 2024	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
	Note					
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

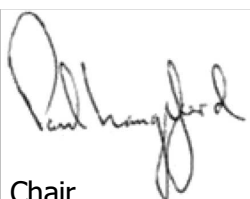
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Statement of Financial Position

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	
		<u>2,165,209</u>		<u>1,995,023</u>	
Creditors Amounts falling due within one year	11	382,585		314,540	
		<u></u>		<u></u>	
NET CURRENT ASSETS			1,782,624		1,680,483
			<u></u>		<u></u>
NET ASSETS		£ 2,099,992		£ 1,953,981	
		<u></u>		<u></u>	
FUNDS					
Restricted Funds	12		441,518		441,557
General - Designated Funds	13		943,043		937,151
Unrestricted Funds	14		715,431		575,273
			<u></u>		<u></u>
		£ 2,099,992		£ 1,953,981	
		<u></u>		<u></u>	

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 ACTIVITIES	£ 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
	£	£	£	£
<i>Fundraising Expenses</i>	<i>89,019</i>	<i>-</i>	<i>-</i>	<i>89,019</i>
<i>Publicity</i>	<i>46,061</i>	<i>-</i>	<i>-</i>	<i>46,061</i>
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 £
<i>Grant Giving</i>	<i>5,637</i>	<i>186,887</i>	<i>64,344</i>	<i>256,868</i>
<i>Supporting Synagogues</i>	<i>291,241</i>	<i>184,669</i>	<i>128,829</i>	<i>604,739</i>
<i>Progressive Project</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>0</i>
<i>Events and Activities</i>	<i>237,798</i>	<i>1,143,008</i>	<i>253,259</i>	<i>1,634,065</i>
<i>Outsourced Admin to Other Organisations</i>	<i>82,375</i>	<i>-</i>	<i>-</i>	<i>82,375</i>
<i>Memberships and Subscriptions</i>	<i>-</i>	<i>40,820</i>	<i>-</i>	<i>40,820</i>
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
	£	£	£	£
<i>Audit</i>	<i>14,500</i>	<i>-</i>	<i>-</i>	<i>14,500</i>
<i>Non Audit Fees</i>	<i>15,600</i>	<i>-</i>	<i>-</i>	<i>15,600</i>
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

		Movement in Funds:			
		Balance as at 1st Jan 24	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

		Movement in Funds:			
		Balance as at 1st Jan 23	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

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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.

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

13. Designated Funds

		Movement in Funds			
		Balance as at 1st Jan 24	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

		Movement in Funds			
		Balance as at 1st Jan 23	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

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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:		Balance as at 31st Dec 24 £
		Incoming £	Outgoing £	
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:		Balance as at 31st Dec 23 £
		Incoming £	Outgoing £	
Unrestricted Funds	530,521	1,623,283	1,578,531	575,273
UNRESTRICTED FUNDS	£ 530,521	£ 1,623,283	£ 1,578,531	£ 575,273

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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
	£	£	£
<i>Restricted Funds</i>	-	441,557	441,557
<i>Designated Funds</i>	-	937,151	937,151
<i>Unrestricted Funds</i>	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.

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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"*