



Trustees' Annual Report & Financial Statements 2013

5773-5774



The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the
Year Ended 31 December 2013
5773-5774

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Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism

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 31 December 2013.

The Trustees confirm that the Annual Report and Financial Statements of the Company comply with the current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005.

The Company, a registered charity (number 1139806) company limited by guarantee (number 07431950) 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

The mission of the Movement is 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 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.
- 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

The Trustees of the charity are also the Directors of the Company for the purpose of company law and any reference to Trustees is therefore also to Directors, collectively known as the Board. Those who served during the year were:-

Chair of the Movement.....	Ms Jenny Pizer	(retired 30 June 2013)
Chair of the Movement.....	Mr Robert Weiner	(elected 30 June 2013)
Vice Chair.....	Mr David Tilles	(retired 30 June 2013)
Vice-Chair.....	Mr Gary Copitch	(elected 30 June 2013)
Vice-Chair	Chair of Assembly of Reform Rabbis UK Currently: Rabbi Sybil Sheridan	
Honorary Treasurer	Mr Paul Winter	(elected 30 June 2013)
Treasurer	Mr Adrian Simon	(elected 30 June 2013)
Other Elected Members:	Mr Jonni Berger	(re-elected 30 June 2013)
	Mr Jonathan Bergwerk	(re-elected 30 June 2013)
	Ms Noeleen Cohen	(re-elected 30 June 2013)
	Ms Simone Collins	(elected 30 June 2013)
	Ms Brenda Dinsdale	(elected 30 June 2013)
	Ms Debbie Jacobs	(elected 30 June 2013)
	Mr David Karat	(re-elected 30 June 2013)
	Mr Jonathan Lewis	(re-elected 30 June 2013)
	Ms Julia Markson	(retired 30 June 2013)
	Mr Geoffrey Marx	(elected 30 June 2013)
	Mr Jonathan Oppenheimer	(elected 30 June 2013)
	Ms Sue Pearlman	(elected 30 June 2013)
	Mr Keith Price	(re-elected 30 June 2013)

The members of the Board are elected each year, in accordance with the provisions of the Articles of Association, by the Movement Council which is made up of delegates from each constituent synagogue together with representatives from various organisations as detailed in the Articles of Association. Each new Board member is provided with an induction pack and is introduced to the work of the Movement by other Board members and the senior Movement staff.

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

Sub-Committees of the Board and Council include the Finance Advisory Committee, the Rabbinic Remunerations Working Party and the Membership Levy Review Group.

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 are 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 £250K. These actual free reserves at 31 December 2013 were £389K above this figure.

The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

The Membership Levy Review Group was established during the year. It sent a detailed questionnaire to communities and is reviewing the responses to submit proposals to Council in 2014.

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 and Charity Laws require 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);
- 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.

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.

Provision of Information to Auditors

Each of the persons who is a Trustee at the time when this Trustees' Report is approved has confirmed that;

- so far as the Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- the Trustee has 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 was re-appointed as auditor at the Annual General Meeting 30 June 2013.

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



Robert Weiner - Chair
Date: 15 May 2014

Key Highlights 2013

- *'Haggadateinu'*, the first ever UK Reform *Haggadah*, was launched for the whole Movement embodying our core values. It uses gender-neutral and inclusive language as well as transliteration making it accessible to all. It's especially significant as the *Haggadah* was the one major Jewish liturgical text which had not previously been produced by the Movement.

- The *L'Chaim* adult education programme got underway helping members define and raise confidence in their Reform Judaism, exploring Reform Jewish values and the impact they have on our life choices and practice of Judaism.

- The second MRJ Music conference took place in the summer; it was an energetic and inspiring experience for all participants, enriching the musical and spiritual life of our communities.

- A northern strategy was further developed for our north-west and north-east hubs of communities, allowing them to work collaboratively, pooling resources and sharing knowledge. The Northern Communities weekend in November was a huge success with a 50% increase in participation.

- RSY-Netzer provided numerous routes of engagement for our youth throughout the year including; leading six Israel Tours for 230



young people (our biggest group in over a decade), educating almost 800 young people on *Shemesh* summer camps and community-based day camps and leading, led a trip to Amsterdam for 14 year olds.

- Last year's RSY-Netzer *Shnat* Israel gap year had 15 participants enriching the Jewish lives of each young person who have the potential of developing into the future leaders of our Movement.

- Jeneration, our student project, has attracted large numbers on a wide variety of events on campuses across the country and the High Holy Day pass scheme has made Reform services accessible to almost 200 young people aged 18-27.

- Rosh Hashanah saw the launch of a new Progressive Judaism page in the Jewish News featuring weekly opinion and learning articles from Reform rabbis, educators and lay people. There was also increased media coverage and appearances from Rabbi Laura Janner-Klausner and many other rabbis, ensuring our values were heard nationally and internationally.

- Rabbi Debbie Young-Somers joined us as Community Educator, helping ensure our Reform values are cascaded to all ages throughout the Movement's communities. Charlotte Fischer, a former RSY-Netzer *madricha* (leader) became the first Citizens UK Jewish community worker promoting grass-roots activism within MRJ and fostering alliances between faith communities and other groups.

Grants

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



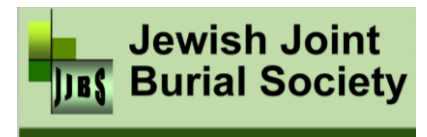
Investec

Jack Petchey Foundation



Jewish Child's Day

Joint Jewish Burial Society



Paul Balint Charitable Trust



Pro Zion

Shoresh Charitable Trust

UJIA



The Sir Sigmund Sternberg
Charitable Foundation

The Movement for Reform Judaism Strategic Priorities and Future Plans

In 2013 the Movement for Reform Judaism restated its mission:

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

Its strategic priorities for 2013-15 focus on six key areas:

1. **Provide a voice for Reform Judaism** by establishing and promoting a positive narrative about beliefs and values, and helping communities and individuals to identify with and feel pride in these values
2. **Support and develop communities** through education, training, the provision of services, consultancy and advice and sharing best practice
3. **Train and develop leaders**, ensuring high performing, highly motivated Rabbinic, lay and professional leaders
4. **Educate and involve our young people** so they are proud of their Reform Jewish identity and find ways to express it, through their communities and RSY-Netzer
5. **Engage Reform-minded students and young adults** (18-35) to grow their self-confidence, enabling them to become the next generation of Reform leaders, activists and participants
6. **Operate effectively** to ensure the people and financial resources are available to deliver these priorities, at the required standards, at as low a cost as ethically possible

From these key areas there was agreement on specific targets for the Movement to focus on in 2014 as part of its future plans.

1. **REFORM VOICE**

Explore and articulate values

- Roll out the *L'Chaim* lay-led education project to more communities and create new modules
- Visit communities to educate and promote values
- Cascade out 'in a nutshell' cards to all communities and create more cards

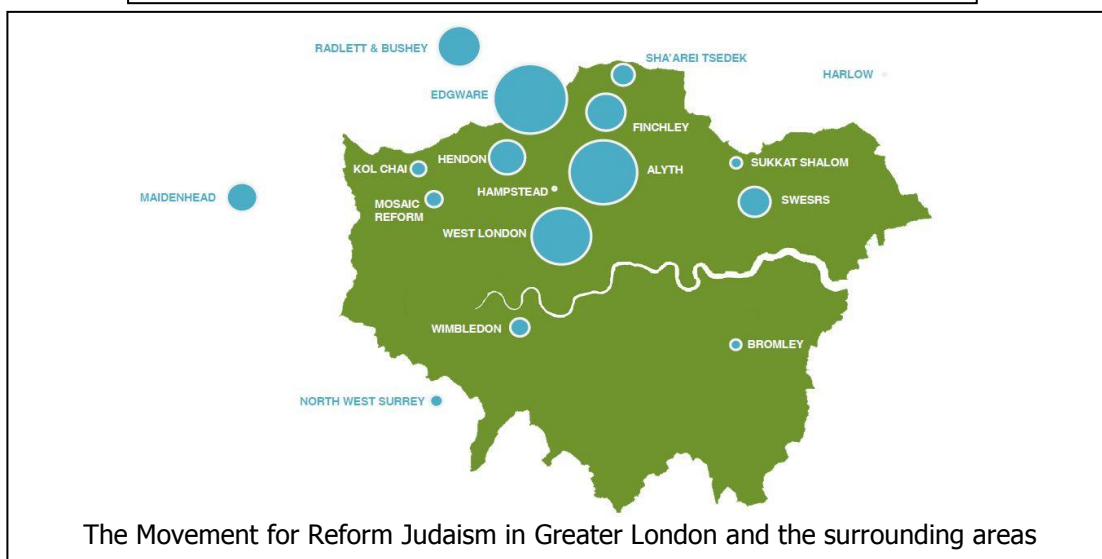
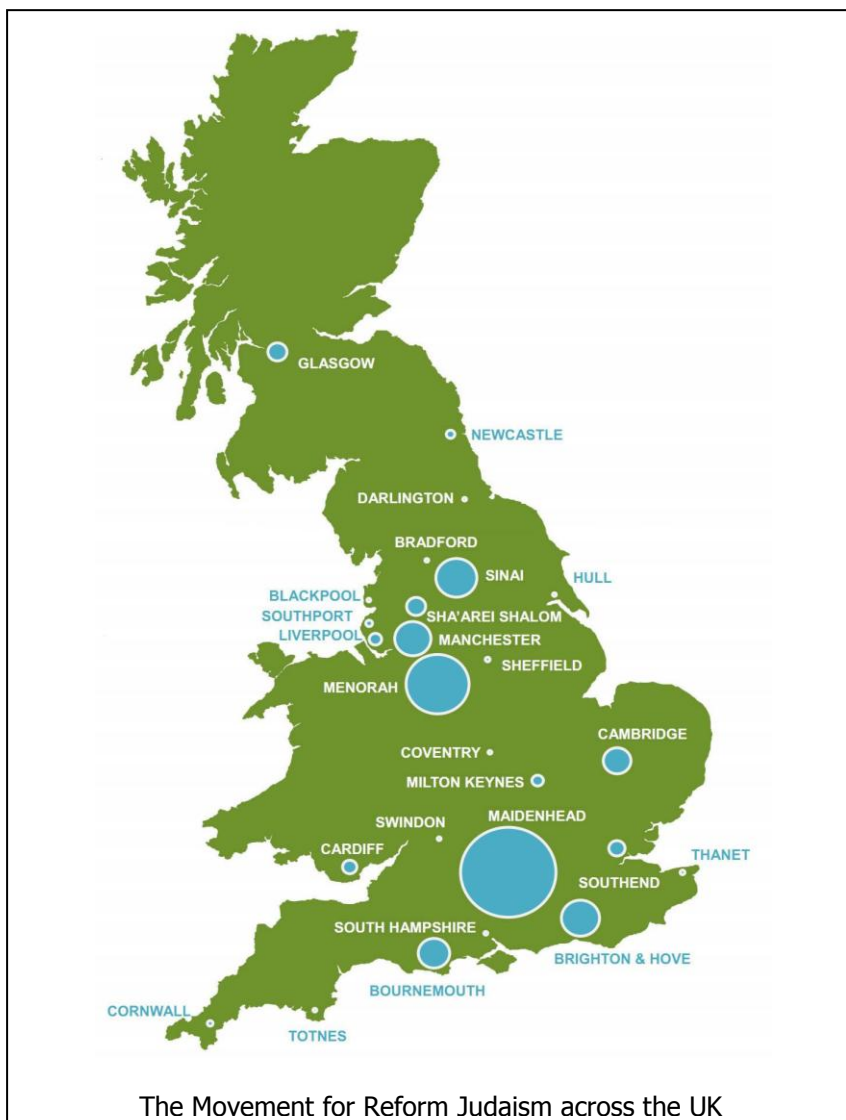
Influence the national debate

- Multiple rabbinic and lay voices visible in written and broadcast media
- Presentation and participation at political and communal events
- Support the work of Progressive Judaism in Israel, Europe and world-wide

Communicate more effectively with members

- Enhance the website and make greater use of social media to engage with members

2. COMMUNITY DEVELOPMENT



These maps show the relative size of the membership within our communities, based on the Synagogues' 2012 Annual Returns.

Maidenhead appears on both maps, showing its relative size to both our Greater London communities as well as those nationwide.

2. COMMUNITY DEVELOPMENT (continued)

Improve service provision to communities

- Roll out *Kulanu*, the newly developed customer relationship membership database
- Advise communities in transition to support them with key issues including change and member engagement
- Work with the Northern Network and hubs of communities to help them support each other through shared resources
- Support and advise on community-based education for all ages
- Develop and support youth engagement within communities
- Provide on-line music and educational resources for communities
- Provide a compassionate and efficient Beit Din

Facilitate communities to learn inspirational ideas from each other and MRJ staff

- Create forums, newsletters and regular seminars for community leaders for the sharing of inspiring practice
- Plan and deliver *Chagigah* 2014

Research and help to implement new and alternative community models

- Jointly with communities develop outreach opportunities to engage unaffiliated Jews
- Consider alternative models of community, including a new membership model for young adults

3. LEADERSHIP

Ensure quality rabbinic learning

- Work with the Leo Baeck College (LBC) to help identify and recruit future rabbis
- Work with LBC to ensure rabbinic students receive appropriate vocational training
- Refine work experience placements to ensure they are mutually beneficial to communities and students

Empower motivated and skilled rabbinic and lay leadership

- Support communities with rabbinic recruitment and transition
- Work with the Assembly of Rabbis to develop Rabbinic in Service Training and to heighten a commitment to continued professional development for rabbis
- Reconsider proposals for redefining rabbinic remuneration
- Offer relevant and regular seminars for lay leaders
- Work with LBC and Liberal Judaism to develop an effective Summer Institute to empower lay and professional leadership to together strengthen and transform their communities
- Roll out a *shaliach tzibbur* (religious service leader) training programme to communities develop a greater cadre of lay members who can lead services

4. RSY-NETZER AND YOUTH

Review and enhance youth engagement

- Carry out a review of all youth engagement across communities and within RSY-Netzer and improve quality of all events
- Introduce a new *Tikkun Olam* (social justice) summer programme (year 12+)
- Deliver six Israel tours (year 11) with increased educational input
- Deliver new *Shemesh* (summer) camps (years 5 & 6, and year 7)
- Develop further day camp partnerships with communities (years 1 - 4)
- Increase the proportion of children from Reform synagogues attending all RSY-Netzer events
- Increase RSY-Netzer leaders' participation in synagogue-based youth activities

Increase educational offering

- Expand *Hadracha* (leadership) training to include those working within Reform communities
- Enhance education training and resources through *Yomei Chinuch* (education days) and *Mega Chalutz* (training for all leaders before *Shemesh*)

Enable Reform youth to engage, embrace and evolve their ideology

- Increase participation on and quality of RSY-Netzer *Veidah* (conference)
- Work with Citizens UK to develop at least one *Tikkun Olam* (social justice) campaign

5. JENERATION AND YOUNG ADULTS

Support students at university

- Engage sixth formers to prepare them for university, run student life seminars and on-campus weekends
- Carry out sustained and supported programmes for students on at least six campuses
- Encourage existing *bogrim* (graduates) to consider the establishment of an independent student organisation modelled on RSY-Netzer

Support Young Adults events throughout the year

- Facilitate a Young Adults weekend
- Appoint a Young Adults worker
- Increase attendance at mixed-faith events such as "I'm Jewish My Partner Isn't" and the Conversion weekend

6. OPERATIONAL EFFECTIVENESS

Support activities through core and specific fundraising

- Increase fundraising from individuals in support of core activities and specific projects which cannot be funded from synagogue subscriptions
- Increase number of patrons
- Develop a Legacy campaign

Review synagogue subscriptions and the methodology of calculation

- Carry out a survey of communities on the services offered
- Consider alternative charging methods of subscriptions from communities

Deliver a quality service at as low a cost as ethically possible

- Implement an internal IT refresh
- Streamline *Beit Din* processes and preparation of management information

The Movement for Reform Judaism

Review of Financial Position

2013 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities' published in 2005.

The total incoming resources amounted to £3,687K for the year. This represented an increase of £128K over the previous year.

Grants and donations decreased mainly due to having received a one-off grant towards The Manor House development works in 2012. Despite a very difficult market on the back of the continued tight financial climate, fundraising income remained constant.

Assessment income from synagogues showed a marginal increase of increase of £23K.

Activities and Events showed an increase of £322K from the previous year, due to a further increase from five to six Israel tours; however there was a similar rise in the expenditure against this category.

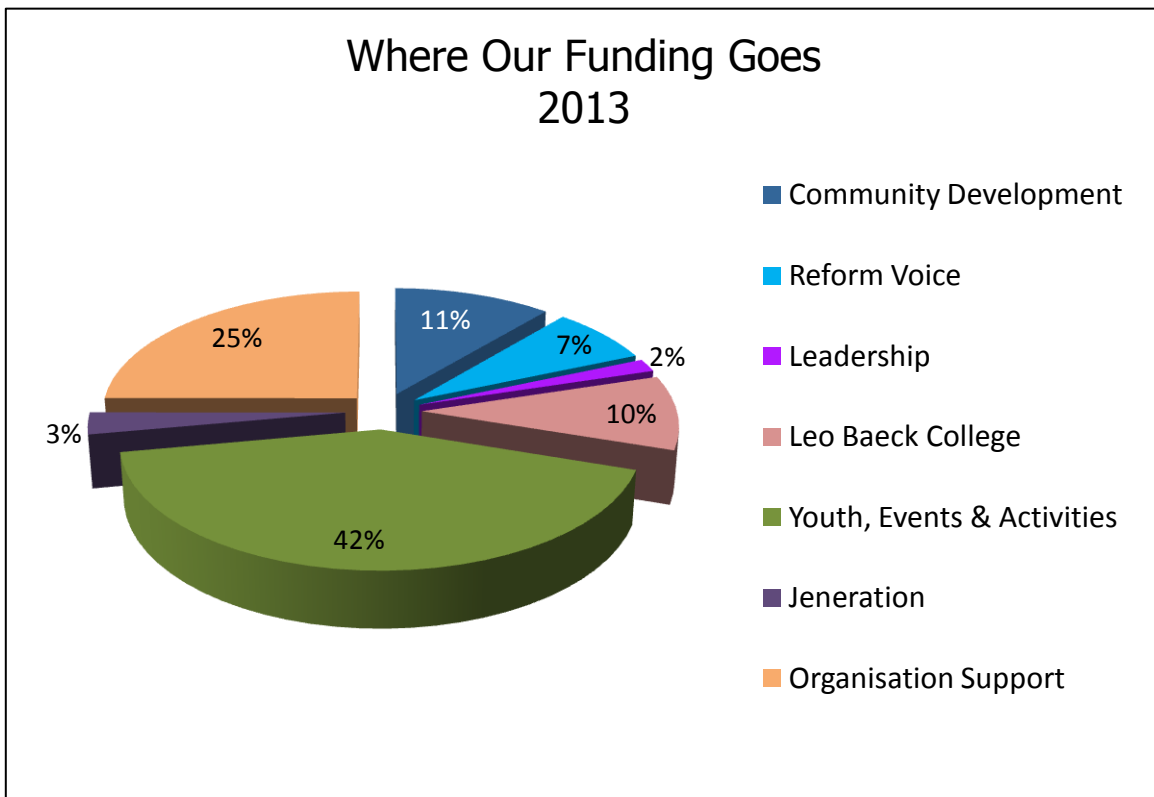
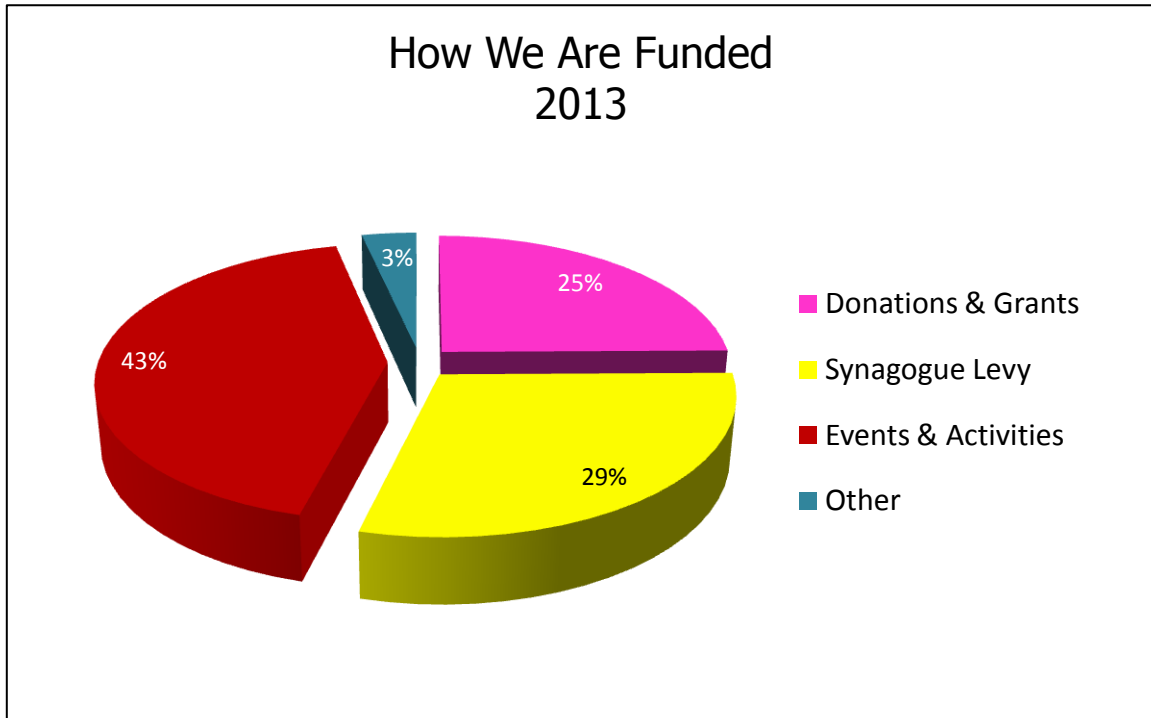
Charitable expenditure during the year amounted to £3,244K. The expenses showed a decrease on 2012 of £47K reflecting the continued effort to reduce the expense base.

The net movement in Unrestricted Funds relating to activities in 2013 was £95K, whilst Restricted Funds increased by £54K and Designated Funds by £294K.

2014 Budget

2014 budget has been set in line with the strategic objectives of the organisation.

Our Funding



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

We have audited the Financial Statements of The Movement for Reform Judaism for the year ended 31 December 2013 which comprise the Statement of Financial Activities, the Balance Sheet and the related Notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (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 Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the members, as a body, for our audit work, for this report, or for the opinion we have formed.

Respective responsibilities of Trustees and Auditor

As explained more fully in the Trustees' Responsibilities Statements set out on page 4, the Trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the Financial Statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the Financial Statements

An audit involves obtaining evidence about the amounts and disclosures in the Financial Statements sufficient to give reasonable assurance that the Financial Statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charity's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trustees and the overall presentation of the Financial Statements. In addition, we read all the financial and non-financial information in the Trustees' Report to identify material inconsistencies with the audited Financial Statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on Financial Statements

In our opinion the Financial Statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2013, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to smaller entities, and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

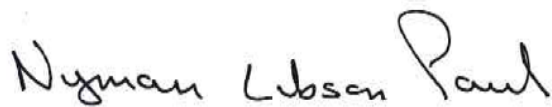
In our opinion the information given in the Trustees' Report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements.

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

Matters on which we are required to report by exception

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remunerations 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.



Jennifer Pope
(Senior Statutory Auditor)

For and on behalf of

Nyman Libson Paul
Chartered Accountants
Statutory Auditors
Regina House
124 Finchley Road
London
NW3 5JS

Date: 15 May 2014

The Movement for Reform Judaism

Statement of Financial Activities

Incorporating Income and Expenditure Account

for the Year ended 31st December 2013

		Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2013	<i>As Restated Total Funds 2012</i>
		£'s	£'s	£'s	£'s	£'s
	Note					
<u>INCOMING RESOURCES</u>						
Incoming Resources from Generated Funds						
Voluntary Income:						
Grants & Donations	2	755,815	160,683		916,498	<i>1,105,216</i>
Investment Income						
Interest Income		1,170	-	-	1,170	<i>886</i>
Incoming Resources from Charitable Activities						
Synagogue Services						
Synagogue Assessments	3	1,075,475	-	-	1,075,475	<i>1,052,998</i>
Activities and Events		77,824	1,173,354	317,750	1,568,928	<i>1,246,746</i>
Services to Related Organisations		124,547	-	-	124,547	<i>153,235</i>
Total Incoming Resources		£ 2,034,831	£ 1,334,037	£ 317,750	£ 3,686,618	£ 3,559,081
<u>RESOURCES EXPENDED</u>						
Costs of generating funds:						
Fundraising, Publicity & Publications	4	233,983	-	-	233,983	<i>249,263</i>
Charitable Activities	5	1,613,765	1,280,060	23,766	2,917,591	<i>2,945,424</i>
Governance Costs	6	92,023	-	-	92,023	<i>95,655</i>
Total Resources Expended		£ 1,939,771	£ 1,280,060	£ 23,766	£ 3,243,597	£ 3,290,342
Net Income for the year		£ 95,060	£ 53,977	£ 293,984	£ 443,021	£ 268,739
Fund Balances brought forward at 1st January 2013		£ 285,385	£ 254,153	£ 357,565	£ 897,103	£ 628,364
Fund Balances carried forward at 31st December 2013		£ 380,445	£ 308,130	£ 651,549	£ 1,340,124	£ 897,103

The Notes on pages 17 to 21 form part of these Financial Statements.

The Movement for Reform Judaism

Balance Sheet

As at 31 December 2013


	Note	2013 £'s	2013 £'s	2012 £'s	2012 £'s
Fixed Assets					
Tangible Assets	8		392,537		391,938
Current Assets					
Stock		40,385		62,650	
Debtors	9	339,328		104,047	
Cash at Bank and in Hand		<u>1,012,936</u>		<u>730,290</u>	
		1,392,649		896,987	
Creditors Amounts falling due within one year	10	<u>445,062</u>		<u>391,822</u>	
Net Current Assets			947,587		505,165
Net Assets			£ 1,340,124		£ 897,103
Charity Funds					
Restricted Funds	11		308,130		254,153
General - Designated Funds	12		651,549		357,565
Unrestricted Funds			380,445		285,385
Total Funds			£ 1,340,124		£ 897,103

The Financial Statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with the Financial Reporting Standard for smaller entities (effective April 2008).


The Notes on pages 17 to 21 form part of these Financial Statements.

Company Number 07431950

Approved by the Board of Trustees on 15 May 2014 and signed on its behalf by:



Robert Weiner
Chair



Paul Winter
Honorary Treasurer

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2013

1. Accounting Policies

a. Basis of Preparation of Financial Statements

The Financial Statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" published in March 2005, applicable accounting standards and the Companies Act 2006.

b. Incoming resources

All incoming resources are included in the statement of financial activities when the charity has entitlement to the funds, certainty of receipt and the amount can be measured with sufficient reliability.

c. Allocation of Costs

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 Generating 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.

d. 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 & equipment	-	20% reducing balance
Building development	-	2% straight line

e. Fund accounting

- i. 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.
- ii. 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.
- iii. 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.

f. Comparatives

The method of allocation of expenditure between charitable activities and costs of generating funds has been changed. The comparative figures have been restated on a comparable basis, increasing costs of generating funds by £42,697 and decreasing charitable activities by the same amount.

g. Stocks

Stocks of publications are valued at the lower of cost or net realisable value.

h. Taxation

The Movement for Reform Judaism is a registered charity and therefore is not liable for income tax or corporation tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities. Irrecoverable VAT is included in the cost of those items to which it relates

i. Pensions

A money purchase scheme is provided for all qualifying staff and costs are charged to the Statement of Financial Activities as they are incurred.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2013

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2013	Total Funds 2012
	£'s	£'s	£'s	£'s	£'s
2. Grants and Donations					
UJIA	89,075	-	-	89,075	98,459
Fundraising Income	626,264	-	-	626,264	631,140
Financial Assistance	-	82,260	-	82,260	130,970
Others	40,476	78,423	-	118,899	244,647
Total Grants & Donations	£ 755,815	£ 160,683	£ -	£ 916,498	£ 1,105,216

	Actual 2013	Actual 2012
	£'s	£'s
3. Synagogue Services Assessments		
Assessment Income	1,100,713	1,132,100
Bad Debt Provision	(25,238)	(79,102)
TOTAL INCOME	£ 1,075,475	£ 1,052,998

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2013	As Restated Total Funds 2012
	£'s	£'s	£'s	£'s	£'s
4. Cost of Generating Funds					
Fundraising Expense	160,126	-	-	160,126	172,791
Publicity	73,857	-	-	73,857	76,472
	£ 233,983	£ -	£ -	£ 233,983	£ 249,263

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2013	As Restated Total Funds 2012
	£'s	£'s	£'s	£'s	£'s
5. Charitable Activities					
Leo Baeck Grant	317,583	-	-	317,583	342,500
Supporting Synagogues	686,867	-	23,766	710,633	669,086
Events and Activities	554,561	1,280,060	-	1,834,621	1,875,658
Subscriptions	54,754	-	-	54,754	58,180
	£ 1,613,765	£ 1,280,060	£ 23,766	£ 2,917,591	£ 2,945,424

Note - Charitable Activities include the following allocation of Support Costs

5. Analysis of Support Costs	Total 2013	Total 2012
	£'s	£'s
Support Staff Costs	197,956	191,325
Training Costs	8,248	(278)
Service Charge	23,161	27,548
Insurance	16,664	14,180
Printing, postage, stationery	31,476	29,307
Telephone	3,052	1,659
Computer Costs	14,629	19,310
Travelling	7,001	2,682
Depreciation	18,180	18,180
Other Costs	30,658	42,645
	£ 351,025	£ 346,558

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2013

	Unrestricted Funds	Restricted Funds	Total Funds 2013	Total Funds 2012
	£'s	£'s	£'s	£'s
6. Governance Costs				
Accountancy	83,341	-	83,341	86,973
Audit	8,682	-	8,682	8,682
	£ 92,023	£ -	£ 92,023	£ 95,655

	2013	2012
	£'s	£'s
7. Staff Costs		
Wages and salaries	804,589	995,176
Social security costs	81,981	95,388
Pension costs	64,814	66,577
	£ 951,384	£ 1,157,141

Average number of employees	22	25
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No employee received remuneration amounting to more than £60,000 in 2013. In 2012, the remuneration of one employee exceeded £60,000 and fell within the band £100,000 - £110,000.

During the year, no trustees received any remuneration or benefits but one of the Trustees received £2,423 (2012: £119) of reimbursed expenses during the year.

	Building Development	Furniture & Equipment	Total
	£'s	£'s	£'s
8. Tangible Fixed Assets			
Cost			
At 1 January 2013	320,894	659,637	980,531
Additions	25,709	-	25,709
	£ 346,603	£ 659,637	£ 1,006,240
At 31 December 2013			
Accumulated Depreciation			
At 1 January 2013	-	588,591	588,591
Charge for the year	6,932	18,180	25,112
	£ 6,932	£ 606,771	£ 613,703
At 31 December 2013			
Net book value			
At 31 December 2013	£ 339,671	£ 52,866	£ 392,537
At 31 December 2012	£ 320,894	£ 71,046	£ 391,940

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

	2013	2012
	£'s	£'s
9. Debtors		
Other debtors	291,292	68,686
Prepayments and accrued income	48,036	35,361
	£ 339,328	£ 104,047

	2013	2012
	£'s	£'s
10. Creditors		
Other creditors	96,148	109,105
Other taxation and social security	27,171	34,104
Accruals and deferred income	321,743	248,613
	£ 445,062	£ 391,822

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2013

11. Restricted Funds	Movement in Funds:			Balance as at 31 Dec 13 £'s
	Balance as at 1 Jan 13 £'s	Incoming £'s	Outgoing £'s	
1. RSY- Netzer Events Subsidy Fund	116,553	140,583	82,260	174,876
RSY- Netzer Events	-	1,173,354	1,173,354	-
2. RSY-Netzer Social Action Fund	1,370	-	-	1,370
3. J Kennard Funds	5,961	-	-	5,961
4. RMG Retirement Fund	11,332	-	-	11,332
5. IT Subsidy Fund	9,882	-	-	9,882
6. Madrichim Fee Provision	4,224	-	-	4,224
7. Jubilee Lecture Fund	1,398	-	-	1,398
8. Jack Petchey Foundation	400	4,800	-	5,200
9. Ministers' Benevolent Fund	8,028	-	-	8,028
10. Social Action Crisis Fund	2,132	-	-	2,132
11. New Jewish Initiative	1,646	-	-	1,646
12. Human Rights Seminar	1,872	-	-	1,872
13. The Ziege Fund	3,597	-	-	3,597
14. Lamedvavnik Funds	31,524	-	-	31,524
15. Rissen Fund	20,000	-	-	20,000
16. CST Security Fund	5,000	-	-	5,000
17. Kenya Journey Fund	5,238	-	-	5,238
18. Jeneration Funds	11,000	-	-	11,000
19. L'Chaim Project Fund	9,446	15,000	24,446	-
20. Jewish Community Organising Fund	3,500	-	-	3,500
21. Mohelim Fund	50	300	-	350
	£ 254,153	£ 1,334,037	£ 1,280,060	£ 308,130

- The RSY-Netzer events subsidy fund is used to provide financial assistance to young people to enable them to participate in educational activities.
- The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
- The J Kennard Funds provide assistance to young people going on summer schemes.
- The RMG Retirement Fund provides assistance to young people going on Israel Tour.
- The IT Subsidy Fund provides assistance to young people going on Israel Tour.
- The Madrichim Fee Provision provides financial assistance for Event leaders.
- The Jubilee Lecture Fund provides pay for a special annual lecture on Reform Judaism.
- The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex
- The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
- The Social Action Crisis Fund is available to support social action emergencies.
- The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
- The Human Rights Seminar supports interfaith dialogue and action.
- The Ziege Fund is to provide education & training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
- The Lamedvavnik Funds were raised to further develop any new Movement-wide prayer books.
- The Rissen Fund supports the creation of new prayer books.
- The CST Security Fund assists synagogues in improving their security facilities.
- The Kenya Journey Fund supports the Kenya Orphan Project.
- The Jeneration Funds support Young Adults on education trips.
- The L'Chaim Project Fund supports the "L'Chaim Adult Education Programme" on Reform Values
- The Jewish Community Organising Fund is to enable the creation of Jewish value-driven projects focused on social justice in our communities.
- The Mohelim Fund is to support the work of those trained professionals who perform the practise of religious ritual circumcision

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2013

12. Designated Funds	Movement in Funds:			Balance
	Balance as at 01 Jan 13 £'s	Incoming £'s	Outgoing £'s	Balance as at 31 Dec 13 £'s
1. Manor House Development	297,598	-	8,070	289,528
2. Dilapidation Fund	25,000	-	5,000	20,000
3. Leadership Development Fund	34,967	-	10,296	24,671
4. General Fund	-	289,350	-	289,350
5. Event Voucher Fund	-	28,400	400	28,000
	£ 357,565	£ 317,750	£ 23,766	£ 651,549

1. The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment cost of the Reform Movement's office facilities.
2. The Dilapidation fund is for ongoing longterm maintenance and repairs of certain buildings at the Sternberg Centre.
3. The Leadership Fund is to support the training and development of current and future leaders of the Reform Movement.
4. General Designated funds represent funds made available to meet the strategic objectives for the Reform Movement.
5. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.

13. Analysis of Net Assets between Funds	Tangible Fixed Assets £'s	Net Current Assets £'s	Total £'s
Restricted Funds	-	308,130	308,130
Designated Funds	-	651,549	651,549
Unrestricted Funds	392,537	(12,092)	380,445
	£ 392,537	£ 947,587	£ 1,340,124

14. 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, London, N3 2SY.

During the year a grant £317,583, (£342,500 in 2012) was paid to the Leo Baeck College.

Officer and Advisers

Solicitors

Up to 2nd May 2014:
Davenport Lyons
30 Old Burlington Street
London
W1S 3NL

Thereafter:

Gordon Dadds
80 Brook Street
Mayfair
London
W1K5DD

Bankers

National Westminster Bank Plc
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2 Gladbeck Way
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Middlesex
EN2 7JA

Auditors

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

Life President:

Sir Sigmund Sternberg KC*SG

President:

Rabbi Dr Tony Bayfield CBE

Principal Address:

The Sternberg Centre for Judaism
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London
N3 2SY

Company Limited by Guarantee

Company Number: 07431950

Registered Charity

No: 1139806



The movement for
REFORM JUDAISM