



# **Trustees' Annual Report & Financial Statements 2015**

**5775-5776**



# The Movement for Reform Judaism

(A Company Limited by Guarantee)

## Trustees' Annual Report and Financial Statements for the Year Ended 31 December 2015

5775-5776

### Contents

Trustees' Report .....	3
Objectives.....	3
Mission .....	3
Aims.....	3
Governance .....	4
Key Highlights 2015 .....	7
Grants.....	9
Strategic Priorities and Future Plans.....	10
Review of Financial Position .....	13
Our Funding .....	14
Independent Auditors' Report .....	15
Statement of Financial Activities .....	17
Statement of Financial Position.....	18
Statement of Cash Flow.....	19
Notes to the Financial Statements Year Ended 31 December 2015 .....	20
Officer and Advisers .....	27

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Company Limited by Guarantee  
Company Number: 07431950

Registered Charity  
No: 1139806

# The Movement for Reform Judaism

## Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31 December 2015.

The Financial Statements comply with the, 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) (effective 1 January 2015).

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

### Objectives

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

### Mission

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.....Mr Robert Weiner	Elected as Chair 2013 Elected as Board Member 2012	Re-elected 2014/5
Vice-Chair .....Mr Geoffrey Marx	Elected as Vice-Chair 2015 Elected as Board Member 2013	Re-elected 2014
Vice-Chair .....Mr Jonathan Oppenheimer	Elected as Vice-Chair 2014 Elected as Board Member 2013	Retired as Vice-Chair 2015 Re-elected 2015
Vice-Chair (Chair of Assembly of Reform Rabbis UK)	Currently: Rabbi Paul Freedman	
Honorary Treasurer .....Mr Paul Winter	Elected 2011	Re-elected 2012/3/4/5
Honorary Secretary Ms Sue Pearlman	Elected as Hon Secretary 2014 Elected as Board Member 2013	Re-elected 2015
Other Elected Members:....Ms Sherry Ashworth	Elected 2015	
.....Mr Jonni Berger	Elected 2011	Re-elected 2012/3/4/5
.....Mr Gary Copitch	Retired 28 June 2015	
.....Ms Simone Collins	Elected 2011	Re-elected 2012, 2014
.....Ms Brenda Dinsdale	Elected 2013	Re-elected 2014/5
.....Ms Debbie Jacobs	Elected 2013	Re-elected 2014/5
.....Mr David Karat	Elected 2011	Re-elected 2012/3/4/5
.....Ms Cathy Knowles	Elected 2015	
.....Mr Jonathan Lewis	Elected 2011	Re-elected 2012/3/4/5
.....Mr Geoffrey Marx	Elected as Board 2013	Re-elected 2014
.....Ms Helen Michael	Retired 2015	
.....Mr Jonathan Oppenheimer	Elected 2014	
.....Ms Rina Persaud	Elected 2013	Re-elected 2015
.....Mr Keith Price	Elected 2014	Re-elected 2015
.....Mr Julian Samuels	Elected 2011	Re-elected 2012/3/4/5
	Elected 2014	Re-elected 2015

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.

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

### 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 £489K. These actual free reserves at 31 December 2015 were £288K above this figure.

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

### **Statement of Trustees' Responsibilities**

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

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

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

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

### **Investment Powers and Policy**

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

### **Related Charities**

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

### **Statement as to Disclosure to our Auditors**

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

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

### **Auditors**

Nyman Libson Paul was re-appointed as auditor at the Annual General Meeting held on 28 June 2015.

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: 19 May 2016

## The Impact of The Movement for Reform Judaism

- **Influential Reform voices** at a local community and national level with the media, government and interfaith dialogue.
- **Supporting those who choose to become Jewish** through our network of locally based support and classes and compassionate and welcoming Beit Din (rabbinic court).
- **Transformational Reform experiences** for young people through our youth movement, local and national activities and our student and young adult programmes.
- **Opportunities for people and communities to develop** through education and training, advice and support, and the sharing of best practice in every aspect of synagogue life.
- **Working with our communities and Leo Baeck College** in the recruitment, training, mentoring and on-going development of rabbis.
- **Supporting and enabling development** for community, professional and rabbinic leaders across the entire movement.
- **Bringing communities together** with inspiring and transformative events: Chagigah, our celebration of Reform Judaism; the Northern Communities Weekend and Shirei Chagigah, our music conference.
- **Continuing the intellectual and spiritual development** of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- **Developing Reform Jewish communities** across the country by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

# Key Highlights 2015

- **2015 was a fantastic year for the Movement for Reform Judaism.**

Our communities provide meaning, social activities, comfort, education, support and spiritual fulfilment to their members and are engaged in the building of a just society through social action and *tikkun olam*. We are enormously proud of them and their outstanding work.

- **A highlight of the year was Shirei Chagigah, our biennial music conference.**

With 125 participants representing over 35 communities, it was an opportunity to learn from the world's foremost experts in Jewish liturgical music through a series of workshops and services. Through events like this we enhance the musical and spiritual life of our members and communities. Then in November, **130 participants from 12 northern congregations attended Northern Chagigah** a joyful, fun, uplifting, spiritual, family-friendly gathering celebrating Reform Judaism.

- **The summer saw more than 1000 young people taking part in events with our youth movement, RSY-Netzer.** Shemesh summer camps were a huge success and for the fifth summer in a row, we ran Reform Jewish day camps for younger children. 240 young people



had an incredible experience on Israel Tour with six tours selling out. The Movement Workers have also been working in synagogues and have engaged with almost 300 young people in their home communities.

- **We engaged over 400 people through**

**Jeneration, our initiative for students and the work of our Young Adults Rabbi** with events on campus and beyond. Over 150 young adults and students participated in the High Holy Day ticket scheme offering them free tickets to Reform services over Rosh Hashanah and Yom Kippur.

- **The recent guidance issued by our Rabbinic Assembly** means that those of our communities who choose to can now find more suitable and inclusive processes to welcome individuals with only one Jewish parent.

- **July marked 40 years since the ordination of Rabbi Jackie Tabick as Britain's first female rabbi,** a milestone for equality.

- **The Beit Din, our religious court convened by Rabbi Jackie Tabick welcomed more than 250 people to Judaism** and our communities.

- **In October we held our first Reform Judaism Shabbat,** a chance for our communities to join Jews across the country in celebrating Shabbat. The weekend was enhanced with innovative educational materials from Reform Judaism.

- **Following a very well attended emergency meeting on the refugee crisis, we appointed a Refugee Response Coordinator** to support Reform communities in their excellent work, co-ordinate all efforts, partner with existing campaigns and to introduce their initiatives to communities. This is the first time a UK synagogue movement has appointed someone to coordinate a response to a crisis of this nature.
- **We have established a Community Development Fund** that will allow us to financially support community

initiatives sharing new and creative best practice to the benefit all of our members. There are now 6 communities working on exciting projects as a result of this.

- **In November we partnered with Yad Vashem for a challenging and stimulating Holocaust education seminar**, just one of a number of enriching educational events and initiatives through the year.
- **The public profile of Reform Judaism continues to grow** with expanding media coverage; in the past year over 60 individual rabbis, cantors and lay members

have written pieces for the media or appeared in broadcasts. Increasingly, the Jewish voice in broadcast media is a positive and engaging Reform voice.

- **Rabbi Janner-Klausner, Senior Rabbi to Reform Judaism** is a strong voice for the movement and our values in wider society. In 2015 she provided a Reform Jewish response to acts of terrorism around the world, used her experience of meeting refugees in Calais to talk with authority about the crisis, and was published arguing against boycotts of Israel.





# Grants

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



Children's Aid Committee

Investec



Jack Petchey Foundation

Jewish Childs Day



Jewish Youth Fund

Joint Jewish Burial Society



Pro Zion

Shoresh Charitable Trust

UJIA



The Sir Sigmund Sternberg  
Charitable Foundation

# The Movement for Reform Judaism Strategic Priorities and Future Plans

*"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 2015 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 Partnership**

### **Serving our communities and enabling synagogues to thrive**

- Facilitate inspiring cross-community activities (music conference, northern conference, students, youth, young adults)
- Train lay leaders and Rabbis to work together
- Support the process for the long term succession of rabbinic and lay leadership
- Recommend a fit for purpose affordable membership database
- Provide a robust Rabbinic pay scale that recognises the need to attract and retain the best Rabbis whilst remaining affordable to our communities

### **Facilitate communities to learn inspirational ideas from each other and MRJ Staff**

- Share best practice, model innovation, provide supplementary expertise within synagogues (eg HR, IT, youth, young adults)

### **Research**

- Together with our communities support their growth, via Outreach to unaffiliated Jews
- Support those communities who have demographic challenges to maintain their membership
- Explore new models of community – social media, “third space”, Shabbat dinner, Chavurah
- Inclusivity for Jews of all ages

## **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, continuing to improve on the quality of all events
- Introduce further programming for participants post Israel Tour (year 12+)
- Continue to deliver high quality summer programming
- Continue to build relationships between RSY Netzer and Synagogues/communities resulting in long-term growth for both

### **Increase educational offering**

- Enhance education training and resources through *Chovrot* (education resources) *Yomei Chinuch* (education days) and Mega *Chalutz* (training for all leaders before *Shemesh*)
- Utilise new opportunities for education through the website and social media

### **Enable Reform youth to engage, embrace and evolve their ideology**

- Increased opportunities for members of RSY-Netzer to input in the Movement ideology through *Veidah* (AGM conference) and *Yom Veidah* (ideology day on camp)
- Continue to engage in social action projects as mandated by the *Veidah*

### **5. JENERATION AND YOUNG ADULTS**

#### **Support students at university**

- Engage sixth formers to prepare them for university, including running student life seminars and on-campus weekends
- Carry out sustained and supported programmes for students on at least six campuses and centrally during holiday times; continuing to train and support student leaders in facilitating their own events

#### **Support Young Adults events throughout the year**

- Facilitate Young Adult programming to cater to the needs of varying groups of young adults including those who are engaged and those who are less engaged through building relationships and supporting programming and different models of membership
- Engage and support future leaders of the Reform Movement
- To work with Synagogues in order to support this age group

### **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**

### **2015 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) (effective January 2015).

The total incoming resources amounted to £3,430K for the year. This represented a decrease of £181K over the previous year.

Donations and Legacies decreased mainly due to decreased financial assistance for the various events and tours throughout the year. On the back of difficult market conditions, fundraising income decreased.

Income from Charitable Activities showed a decrease of £101k. The decrease in income is mainly due to less participants going on *Shnat* gap year event.

Charitable expenditure during the year amounted to £3,131K. The expenses showed a decrease on 2014 of £112K again due to the reduced number of participants on *Shnat*.

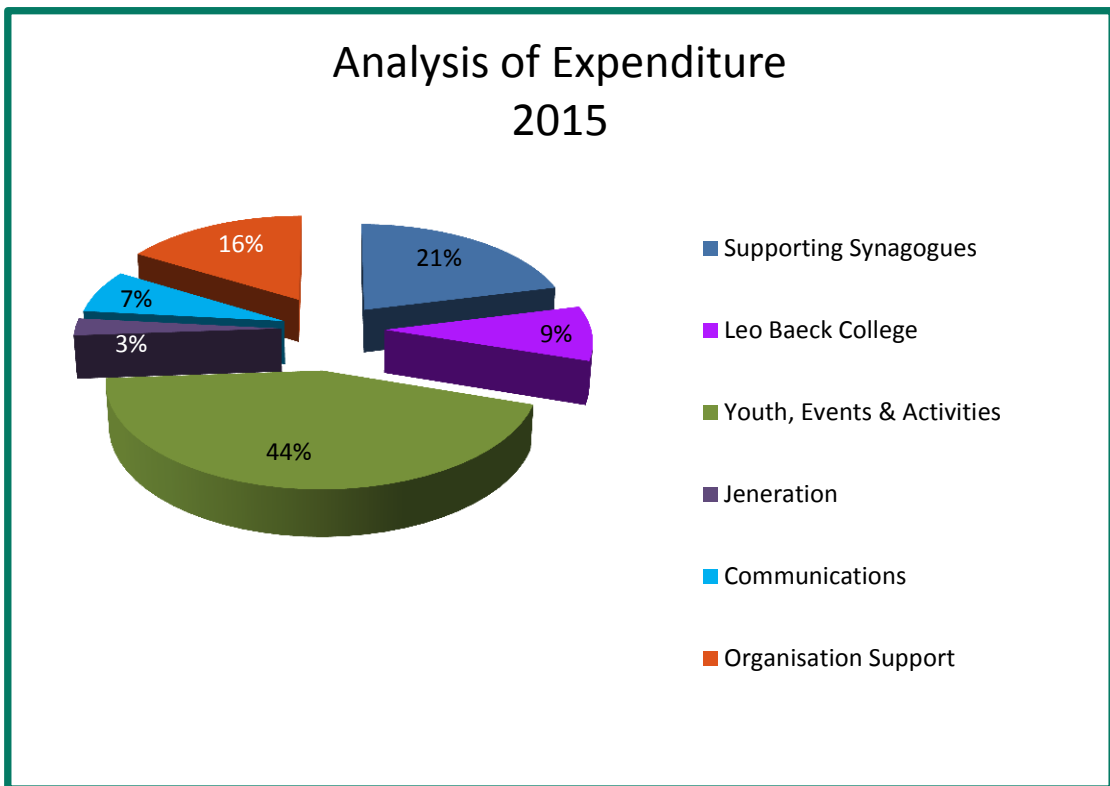
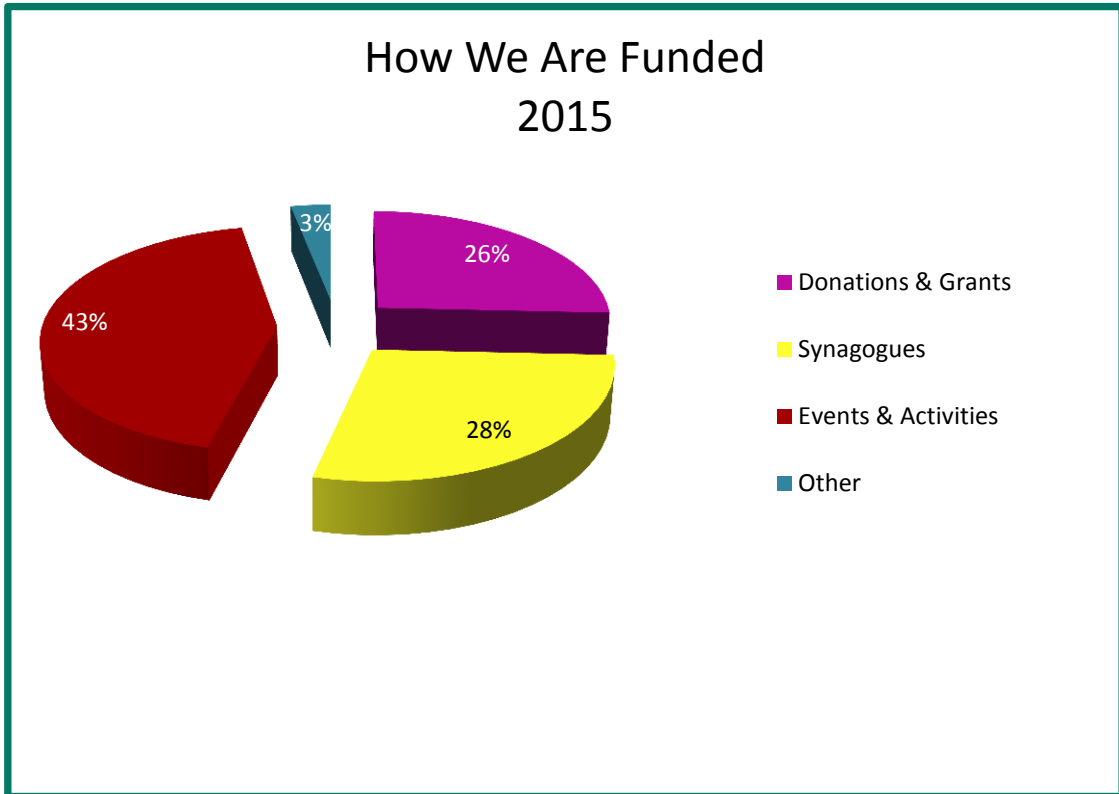
The net movement in Unrestricted Funds relating to activities in 2015 was £29K, whilst Restricted Funds remained the same and Designated Funds increased by £35K.

The Board agreed on 31<sup>st</sup> March 2016 to transfer £20,000 of the current year net surplus to the General Fund. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.

### **2016 Budget**

2016 budget has been set in line with the updated 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 2015 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 United Kingdom Accounting Standards (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 Auditors**

As explained more fully in the Trustees' Responsibilities Statements set out on page 5, 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 2015, 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, 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.

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: 19 May 2016



**The Movement for Reform Judaism  
Statement of Financial Activities  
Incorporating Income and Expenditure Account  
for the Year ended 31 December 2015**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2015 £	Total Funds 2014 £
<b><u>INCOME FROM:</u></b>						
Donations and Legacies	2	738,491	108,135	-	846,626	921,996
Income from Investments		1,838	-	-	1,838	1,587
Income from Charitable Activities	3	1,118,642	1,331,709	25,000	2,475,351	2,576,277
Other Income		105,693	-	-	105,693	111,209
<b>Total Income and Endowments</b>		<b>£ 1,964,664</b>	<b>£ 1,439,844</b>	<b>£ 25,000</b>	<b>£ 3,429,508</b>	<b>£ 3,611,069</b>
<b><u>EXPENDITURE ON:</u></b>						
Raising Funds	4	254,402	-	-	254,402	245,054
Charitable Activities	5	1,681,217	1,439,780	10,132	3,131,129	3,243,725
<b>Total</b>		<b>£ 1,935,619</b>	<b>£ 1,439,780</b>	<b>£ 10,132</b>	<b>£ 3,385,531</b>	<b>£ 3,488,779</b>
<b>Net Income</b>		29,045	64	14,868	43,977	122,290
<b>Transfers between Funds</b>		(20,000)	-	20,000	-	
<b>Net Movement in Funds</b>		<b>£ 9,045</b>	<b>£ 64</b>	<b>£ 34,868</b>	<b>£ 43,977</b>	<b>£ 122,290</b>
<b>Total Funds brought forward at 1 January 2015</b>		<b>£ 384,698</b>	<b>£ 318,338</b>	<b>£ 759,617</b>	<b>£ 1,462,653</b>	<b>£ 1,340,363</b>
<b>Total Funds carried forward at 31 December 2015</b>		<b>£ 393,743</b>	<b>£ 318,402</b>	<b>£ 794,485</b>	<b>£ 1,506,630</b>	<b>£ 1,462,653</b>

**The Notes on pages 20 to 27 form part of these Financial Statements.**

# The Movement for Reform Judaism

## Statement of Financial Position

### As at 31 December 2015

	Note	2015 £	2015 £	2014 £	2014 £
<b>Fixed Assets</b>					
Tangible Assets	7		411,424		432,022
<b>Current Assets</b>					
Stock of Publications		34,089		34,084	
Debtors	8	222,853		197,206	
Cash at Bank and in Hand		1,521,993		1,462,700	
		<u>1,778,935</u>		<u>1,693,990</u>	
Creditors amounts falling due within one year	9	683,729		663,359	
<b>Net Current Assets</b>			1,095,206		1,030,631
<b>Net Assets</b>		<b>£ 1,506,630</b>		<b>£ 1,462,653</b>	
<b>Funds</b>					
Restricted Funds	10		318,402		318,338
General - Designated Funds	11		794,485		759,617
Unrestricted Funds			393,743		384,698
			<u>£ 1,506,630</u>		<u>£ 1,462,653</u>

The Financial Statements were approved and authorised for issue by the Board of Trustees on 19 May 2016 and were signed on its behalf by:



**Robert Weiner**  
Chair



**Paul Winter**  
Honorary Treasurer

The Notes on pages 20 to 27 form part of these Financial Statements.

Company Number 07431950

## The Movement for Reform Judaism Statement of Cash Flow

	<b>2015</b>	<b>2014</b>
	<b>£</b>	<b>£</b>
<b>Cashflow from operating activities</b>		
Net Movement in Funds	<b>43,977</b>	<b>122,290</b>
<b>Adjustments for:</b>		
Depreciation of tangible assets	25,112	17,505
(Increase)/decrease in stocks	(5)	6,301
(Increase)/decrease in debtors	(25,647)	142,122
Increase in creditors	20,370	218,297
	<hr/>	<hr/>
<b>Net cash generated from operating activities</b>	<b>£ 63,807</b>	<b>£ 506,515</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of tangible assets	4,514	56,990
	<hr/>	<hr/>
<b>Net Cash used in investing activities</b>	<b>£ 4,514</b>	<b>£ 56,990</b>
	<hr/>	<hr/>
<b>Net increase in cash and cash equivalents in the year</b>	<b>59,293</b>	<b>449,525</b>
Cash and cash equivalents at the beginning of the year	1,462,700	1,013,175
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>£ 1,521,993</b>	<b>£ 1,462,700</b>
	<hr/> <hr/>	<hr/> <hr/>

The Notes on pages 20 to 27 form part of these Financial Statements.

# The Movement for Reform Judaism

## Notes to the Financial Statements Year Ended 31 December 2015

### 1. Accounting Policies and Details of Estimates

#### 1.1 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), 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, Finchley, London, N3 2SY.

#### 1.3 Fund accounting

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

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

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

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

#### 1.4 Income

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

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

#### 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.

# The Movement for Reform Judaism

## Notes to the Financial Statements Year Ended 31 December 2015

### 1.6 **Going concern**

The Trustees have reviewed the circumstances of the charity, and consider that adequate resources continue to be available to fund the activities of the charity of the foreseeable future. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

### 1.7 **Tangible fixed assets and depreciation**

#### *Building development*

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

#### *Furniture and equipment*

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

#### *Depreciation and residual values*

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

#### *Tangible fixed assets*

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

Furniture and equipment -	20% reducing balance
Building development -	2% straight line

### 1.8 **Stocks**

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

### 1.9 **Debtors**

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

### 1.10 **Cash at bank and in hand**

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

### 1.11 **Creditors**

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

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

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

#### *Accruals*

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

# **The Movement for Reform Judaism**

## **Notes to the Financial Statements Year Ended 31 December 2015**

### *Tangible assets*

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

### **1.13 Provisions for liabilities**

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

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

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

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

# The Movement for Reform Judaism

## Notes to the Financial Statements Year Ended 31 December 2015

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£	£
<b>2. Donations and Legacies</b>					
UJIA	90,357	-	-	90,357	84,000
Jeneration	-	-	-	-	6,600
Fundraising Income	620,134	-	-	620,134	623,117
Financial Assitance	-	108,135	-	108,135	141,296
Others	28,000	-	-	28,000	66,983
<b>Total Grants and Donations</b>	<b>£ 738,491</b>	<b>£ 108,135</b>	<b>-</b>	<b>£ 846,626</b>	<b>£ 921,996</b>

The income from grants and donations is £846,626 (2014: £921,996) of which £738,491 was unrestricted (2014: £735,117) and £108,135 was restricted (2014: £186,879). The Restricted Funds were funds raised from organisations and trusts to provide financial assistance to participants on the events and tours throughout the year.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£	£
<b>3. Charitable Activities</b>					
Assessment Income	1,100,504	-	-	1,100,504	1,055,466
Bad Debt Provision	(72,645)	-	-	(72,645)	(38,586)
Activities and Events	90,783	1,331,709	25,000	1,447,492	1,559,397
<b>Total Income</b>	<b>£ 1,118,642</b>	<b>£ 1,331,709</b>	<b>£ 25,000</b>	<b>£ 2,475,351</b>	<b>£ 2,576,277</b>

The income from Charitable Activities is £2,475,351 (2014: £2,576,277). £1,118,642 (2014: £1,145,189) was raised from Unrestricted Funds and includes Assessment Income, which is the levy raised from the 42 member synagogues, which totals £1,027,859 (2014: £1,016,880) net of Bad Debt Provision. £90,783 (2014: £128,309) is the allocation to Unrestricted Funds from the Activities and Events. The Restricted Funds of £1,331,709 (2014: £1,349,088) is the revenue from the annual events and tours. The Designated Funds, £25,000 (2014: £82,000), is the allocation to the Community Development Grant.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£	£
<b>4. Raising Funds</b>					
Fundraising Expense	188,568	-	-	188,568	175,328
Publicity	65,834	-	-	65,834	69,726
	<b>£ 254,402</b>	<b>-</b>	<b>-</b>	<b>£ 254,402</b>	<b>£ 245,054</b>

Expenditure on raising funds was £254,402 (2014: £245,064). This expenditure includes the cost of fundraising events and publicity.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2015	Total Funds 2014
	£	£	£	£	£
<b>5. Charitable Activities</b>					
Leo Baeck Grant	297,864	-	-	297,864	309,331
Supporting Synagogues	548,696	-	10,132	558,828	571,283
Events and Activities	674,113	1,439,780	-	2,113,893	2,215,530
Subscriptions	47,031	-	-	47,031	55,121
Governance	113,513	-	-	113,513	92,460
	<b>£ 1,681,217</b>	<b>£ 1,439,780</b>	<b>£ 10,132</b>	<b>£ 3,131,129</b>	<b>£ 3,243,725</b>

Expenditure on charitable activities was £3,131,129 (2014: £3,243,725) of which the Unrestricted Funds costs were £1,681,217 (2014: £1,709,034), Restricted Funds costs were £1,439,780 (2014: £1,525,759) and Designated Funds costs were £10,132 (2014: £8,932).

# The Movement for Reform Judaism

## Notes to the Financial Statements Year Ended 31 December 2015

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

<b>Analysis of Support Costs</b>	<b>Total 2015</b> £	<b>Total 2014</b> £
Support Staff Costs	151,750	228,363
Training Costs	-	-
Rent	14,319	17,702
Insurance	16,992	16,094
Printing, postage, stationery	30,063	33,110
Telephone	2,836	2,955
Computer Costs	13,098	10,716
Travelling	5,254	6,618
Depreciation	18,180	10,573
Other Costs	43,172	43,371
	<b>£ 295,664</b>	<b>£ 369,502</b>

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

	<b>Unrestricted</b> <b>Funds</b>	<b>Restricted</b> <b>Funds</b>	<b>Designated</b> <b>Funds</b>	<b>Total</b> <b>Funds</b> <b>2015</b>	<b>Total</b> <b>Funds</b> <b>2014</b>
<b>Governance Costs</b>	£	£	£	£	£
Accountancy	105,513	-	-	105,513	82,084
Audit	8,000	-	-	8,000	10,276
<b>Total Governance</b>	<b>£ 113,513</b>	<b>-</b>	<b>-</b>	<b>£ 113,513</b>	<b>£ 92,360</b>

<b>6. Staff Costs</b>	<b>2015</b> £	<b>2014</b> £
Wages and Salaries	861,768	849,894
Social Security Costs	86,172	84,791
Pension Costs	79,385	71,171
	<b>£ 1,027,325</b>	<b>£ 1,005,856</b>
<b>Average Monthly Number of Employees</b>	<b>32</b>	<b>29</b>
<b>Average Full Time Equivalents</b>	<b>26</b>	<b>24</b>

The emoluments of higher paid employees fell into the following range:	<b>2015</b>	<b>2014</b>
£70,001 - £80,000	<b>1</b>	<b>1</b>

### KEY MANAGEMENT COMPENSATION

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

	<b>2015</b> £	<b>2014</b> £
Salaries and other short term benefits	76,438	73,614
Pension Costs	5,886	5,668
	<b>82,324</b>	<b>79,282</b>

During the year no Trustees received any remuneration or benefits, but four of the Trustees received £1,695, (2014: £4,032) of reimbursed expenses during the year.



# The Movement for Reform Judaism

## Notes to the Financial Statements Year Ended 31 December 2015

	Building Development £	Furniture & Equipment £	Total £
<b>7. Tangible Fixed Assets</b>			
<b>Cost</b>			
At 1 January 2015	346,603	716,627	1,063,230
Additions	-	4,514	4,514
At 31 December 2015	<b>£ 346,603</b>	<b>£ 721,141</b>	<b>£ 1,067,744</b>
<b>Accumulated Depreciation</b>			
At 1 January 2015	13,864	617,344	631,208
Charge for the year	6,932	18,180	25,112
At 31 December 2015	<b>£ 20,796</b>	<b>£ 635,524</b>	<b>£ 656,320</b>
<b>Net book value</b>			
<b>At 31 December 2015</b>	<b>£ 325,807</b>	<b>£ 85,617</b>	<b>£ 411,424</b>
<b>At 31 December 2014</b>	<b>£ 332,739</b>	<b>£ 99,283</b>	<b>£ 432,022</b>

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

	2015 £	2014 £
<b>8. Debtors</b>		
Other debtors	183,688	169,599
Prepayments and accrued income	39,165	27,607
	<b>£ 222,853</b>	<b>£ 197,206</b>

	2015 £	2014 £
<b>9. Creditors</b>		
Other creditors	114,552	200,941
Other taxation and social security	31,573	31,129
Accruals and deferred income	537,604	431,289
	<b>£ 683,729</b>	<b>£ 663,359</b>

<b>Movement in Funds:</b>				
	Balance as at 1 Jan 15 £	Incoming £	Outgoing £	Balance as at 31 Dec 15 £
<b>10. Restricted Funds</b>				
1. RSY-Netzer Events Subsidy Fund	213,859	108,135	100,872	221,122
RSY-Netzer Events	-	1,331,709	1,331,709	-
2. RSY-Netzer Social Action Fund	1,370	-	-	1,370
3. Madrichim Fee Provision	4,224	-	-	4,224
4. Jubilee Lecture Fund	1,398	-	-	1,398
5. Jack Petchey Foundation	800	-	599	201
6. Ministers' Benevolent Fund	8,028	-	-	8,028
7. Social Action Crisis Fund	2,132	-	-	2,132
8. New Jewish Initiative	1,646	-	-	1,646
9. Human Rights Seminar	1,872	-	-	1,872
10. The Ziege Young Adults Education Support Fund	3,297	-	-	3,297
11. Lamedvavnik	31,524	-	-	31,524
12. Rissen Fund	20,000	-	-	20,000
13. CST Security Fund	5,000	-	-	5,000
14. Jeneration Journey Fund	22,838	-	6,600	16,238
15. Mohelim Fund	350	-	-	350
	<b>£ 318,338</b>	<b>£ 1,439,844</b>	<b>£ 1,439,780</b>	<b>£ 318,402</b>

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

		<b>Balance as at 1 Jan 15 £</b>	<b>Incoming £</b>	<b>Outgoing £</b>	<b>Transfers</b>	<b>Balance as at 31 Dec 15 £</b>
<b>11. Designated Funds</b>						
1.	Manor House Development Fund	282,596	-	6,932		275,664
2.	Dilapidation Fund	20,000	-	-		20,000
3.	Leadership Development Fund	24,671	-	-		24,671
4.	General Designated Fund	340,350	-	-	20,000	360,350
5.	Community Development Fund	50,000	25,000	-		75,000
6.	Event Voucher Fund	31,000	-	1,200		29,800
7.	Young Adult Work Fund	11,000	-	2,000		9,000
		<b>£ 759,617</b>	<b>£ 25,000</b>	<b>£ 10,132</b>	<b>£ 20,000</b>	<b>£ 794,485</b>

1. Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment cost for the Reform Movement's office facilities.
2. Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
3. Leadership Fund is to support the training and development of current and future leaders of the Reform Movement.
4. General Designated Fund represents funds made available to meet the strategic objectives of the Movement of Reform Judaism.
5. Community Development Fund represents funds for the support of innovative and transferable programmes.
6. Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
7. Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.

<b>12. Analysis of Net Assets between Funds</b>	<b>Tangible Fixed Assets £</b>	<b>Net Current Assets £</b>	<b>Total £</b>
Restricted Funds	17,680	300,722	318,402
Designated Funds	-	794,485	794,485
Unrestricted Funds	393,743	-	393,743
	<b>£ 411,423</b>	<b>£ 1,095,207</b>	<b>£ 1,506,630</b>

### 13. 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 £297,864 (2014: £309,331) was paid to the Leo Baeck College.

# **The Movement for Reform Judaism**

## **Notes to the Financial Statements Year Ended 31 December 2015**

### **14. First time adoption of FRS102**

The policies applied under the charity's previous accounting policies are not materially different to FRS102 and have not impacted on funds or the Statement of Financial Activities.

#### **Officer and Advisers**

##### **Solicitors**

Gordon Dadds  
80 Brook Street  
London  
W1K 5DD

##### **Bankers**

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

##### **Auditors**

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

##### **Life President:**

Sir Sigmund Sternberg KC\*SG

##### **President:**

Rabbi Professor Tony Bayfield CBE

##### **Principal Address:**

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

**Company Limited by Guarantee**  
**Company Number: 07431950**

**Registered Charity**  
**No: 1139806**



REFORM JUDAISM

The logo for Reform Judaism features a stylized menorah above the text. The menorah is composed of three curved lines in shades of blue, green, and yellow, with a central vertical stem. The text "REFORM JUDAISM" is written in a dark blue, serif font, with the word "REFORM" on the left and "JUDAISM" on the right, separated by the central stem of the menorah.