



Trustees' Annual Report & Financial Statements 2014

5774-5775



The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31 December 2014 5774-5775

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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 2014.

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.....	Mr Robert Weiner	Elected as Chair 2013	Re-elected 2014
		Elected as Board Member 2012	
Vice-Chair	Mr Gary Copitch	Retired as Vice-Chair 2014	
		Elected as Vice-Chair 2013	
Vice-Chair	Jonathan Oppenheimer ..	Elected as Board Member 2011	Re-elected 2012
		Elected as Vice-Chair 2014	
Vice-Chair (Chair of Assembly of Reform Rabbis UK)		Elected as Board Member 2013	
Honorary Treasurer	Mr Paul Winter	Currently: Rabbi Sybil Sheridan	
Treasurer	Mr Adrian Simon	Elected 2011	Re-elected 2012, 2013, 2014
		Retired as Treasurer 2014	
		Elected as Treasurer 2013	
Honorary Secretary	Sue Pearlman	Elected as Board Member 2011	Re-elected 2012
		Elected as Hon Secretary 2014	
		Elected as Board Member 2013	
Other Elected Members:....	Mr Jonni Berger	Elected 2011	Re-elected 2012, 2013, 2014
.....	Mr Jonathan Bergwerk	Retired 2014	
		Elected 2011	Re-elected 2012, 2013
.....	Mr Gary Copitch	Elected 2011	Re-elected 2012, 2014
.....	Ms Noeleen Cohen	Retired 29 June 2014	
		Elected 2011	Re-elected 2012, 2013
.....	Ms Simone Collins	Elected 2013	Re-elected 2014
.....	Ms Brenda Dinsdale	Elected 2013	Re-elected 2014
.....	Ms Debbie Jacobs	Elected 2013	Re-elected 2014
.....	Mr David Karat	Elected 2011	Re-elected 2012, 2013, 2014
.....	Mr Jonathan Lewis	Elected 2011	Re-elected 2012, 2013, 2014
.....	Mr Geoffrey Marx	Elected 2013	Re-elected 2014
.....	Ms Helen Michael	Elected 2014	
.....	Mr Jonathan Oppenheimer	Elected 2013	
.....	Ms Sue Pearlman	Elected 2013	
.....	Ms Rina Persaud	Elected 2014	
.....	Mr Keith Price	Elected 2011	Re-elected 2012, 2013, 2014
.....	Mr Julian Samuels	Elected 2014	

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 £489K. These actual free reserves at 31 December 2014 were £219K 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 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 held on 29 June 2014.

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: 13 May 2015

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 2014

- In March we hosted the UK's first ever residential weekend for people considering conversion to Judaism, currently in the process of conversion or who have recently converted. This innovative event underlines our commitment to an open and inclusive Judaism, seeking out new opportunities and spaces in which to engage with people wherever they are on their Jewish journey, including those becoming Jewish, as well as people with partners who are currently not Jewish.

- Our outreach work also included our annual 'I'm Jewish My Partner Isn't' seminars. For the first time the event was led by Rabbi David Mitchell following decades of dedicated work from Rabbi Dr Jonathan Romain. And for the first time a seminar was also organised in Leeds.

- Chagigah, our biennial weekend celebrating Reform Judaism was a huge success, "full of joy and love" and completely sold out with 260 people from three quarters of our communities, including over 100 first-timers attending. One participant said: "The whole weekend has been a thoroughly

engaging, inspiring and uplifting experience." There were innovative and practical ideas and



resources to take back to communities, with a strong focus on education and learning.

- The summer saw six weeks of activity and more than 1000 people involved on 18 events with RSY-Netzer. RSY-Netzer Shemesh summer camps were a huge success and for the fourth summer in a

row, we ran Reform Jewish day camps for young people in school years reception to year six in three different locations around the country. Over 200 people also attended RSY-Netzer winter events.

- 250 young people had an incredible experience on Israel Tour, despite the difficult situation. This year's six tours were sold out, making it the biggest tour in decades. In response to the situation that had just begun in Israel, Libby Burkeman, Informal Education Director, accompanied the tour groups to provide additional support and input.

- More than 270 people have engaged in Jeneration events at universities across the country. A joint trip with RSY-Netzer took place in March to Budapest, learning about Jewish history in Europe.

- An innovative residential weekend took place for young adults from across the country. Aimed especially at people from small communities outside London, one participant said: "I had no idea how fun, uplifting, inspirational and life changing it would be".

- For the first time UJIA Birthright in partnership with The Movement for Reform Judaism took place; a British Reform Birthright bus and programme for students and young adults that has had amazing feedback. Most of these people were not particularly engaged before they took part in this life-changing opportunity to engage with Israel, Judaism and meet other young Reform Jews.
- Over 200 students and young adults made use of the High Holy Day ticket scheme attending synagogue during Rosh Hashanah and Yom Kippur. Students in particular really benefited from the scheme as it gave them the chance to observe the festivals in a welcoming Reform environment away from home.
- Rabbi Benji Stanley joined us as the Movement's new Young Adult Development Rabbi. His role is to provide inspirational learning and programming for young adults across the country including those in mixed-faith relationships, underlining the Movement's commitment to inclusion.

- Amit Handelsman started in his role as Community Development Partner, strengthening our Community Partnership team.
- For the first time a communities event was held in Blackpool. 76 people from 8 communities attended the Northern Reform Communities Day hosted by Blackpool Reform Synagogue.
- The public profile of Rabbi Laura Janner-Klausner continues to grow with expanding media coverage and extensive broadcasting and written media. Coverage has included appearances on BBC 1, BBC Radio 2 and BBC Radio 4. In-depth profiles and interviews were published in the Jewish Chronicle, and in Huffington Post as part of the series 'Beyond Belief' chronicling the remarkable lives of Britons who've taken on their faith to create a force for change.
- In the past year over 60 individual rabbis, cantors and lay members have written pieces for the media or appeared in broadcasts. The Movement and our communities have had over 300 appearances and mentions including in the

Jewish press; national newspapers including The Times, The Telegraph and The Guardian; national radio and television and online news coverage. Increasingly, the Jewish voice in broadcast media is a Reform voice.

- Reform Judaism together with Liberal Judaism announced the creation of an alliance between the two movements in September 2014. The alliance will see an expansion of collaboration between the organisations in areas such as student chaplaincy, a joint Birthright trip to Israel, social justice and social action which will include young people's mental health, and rabbinic support for small communities. This is part of a long-term commitment to a partnership working under an umbrella in order to provide both movements with the benefits of shared expertise and resources, promoting our shared ambitions for a strong and expanding Progressive Jewish community in the UK. The alliance represents an aspiration to be greater than the sum of our parts through working together.

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 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 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

Contd ...

Community Partnership (Contd)

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

2014 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 £3,611K for the year. This represented a decrease of £76K over the previous year.

Grants and donations increased mainly due to increased financial assistance for the various events and tours throughout the year. Despite continued difficult market conditions, fundraising income remained constant.

Assessment income from synagogues showed a decrease of £59k this decrease includes a 2% point rebate against the 2013 assessment income awarded in 2014.

Activities and Events showed £1,559k for 2014 compared to £1,569k in 2013. While the amounts are similar income sources are not the same. In 2013 the income came from the increase in designated funds, and Israel Tour. In 2014 increased revenues came from an even bigger number of participants on the 6 Israel Tours and a much larger Shnat Cohort; hence there was a similar rise in the expenditure against this category.

Charitable expenditure during the year amounted to £3,151K. The expenses showed an increase on 2013 of £234K, the majority of which is due to the increased costs for Israel Tour and the Shnat gap year programme referred to in the income above.

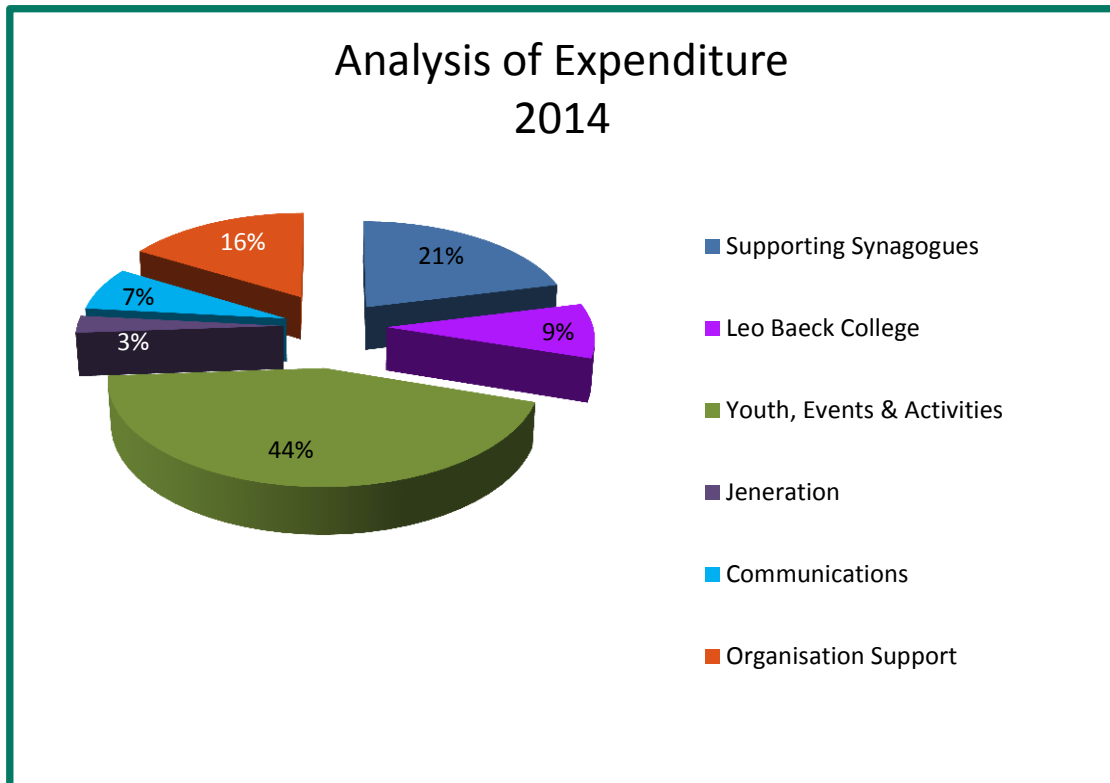
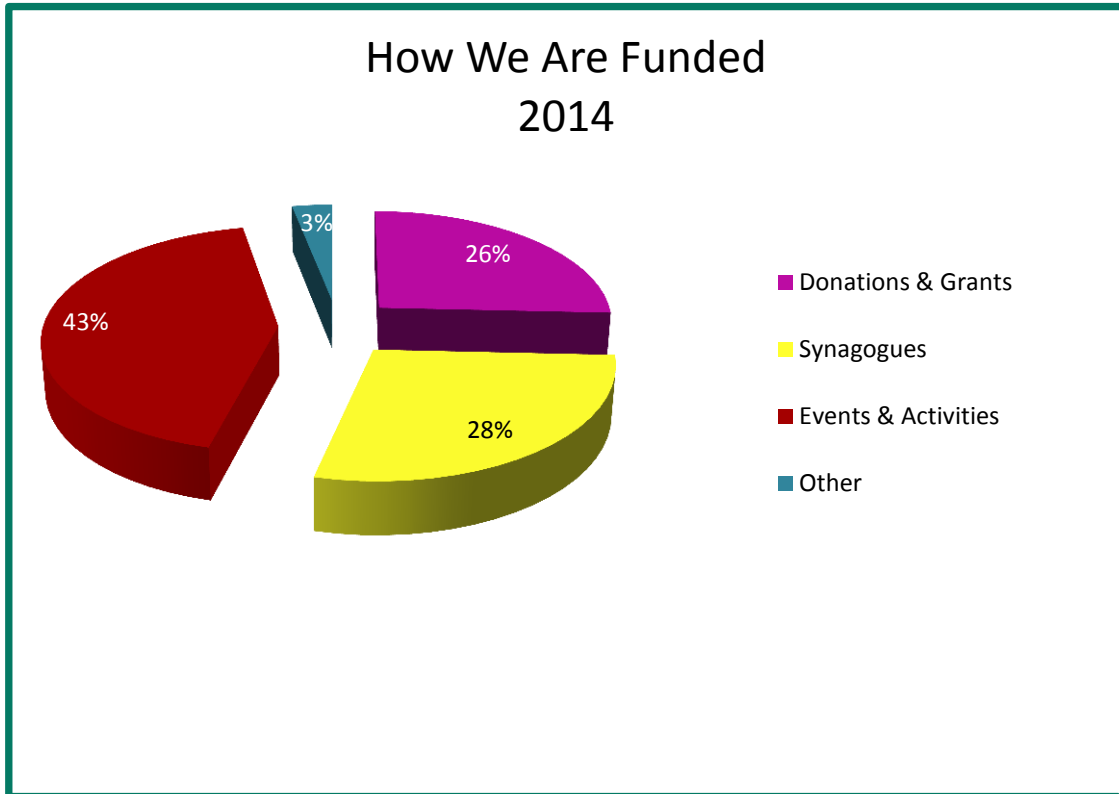
The net movement in Unrestricted Funds relating to activities in 2014 was £39K, whilst Restricted Funds increased by £10K and Designated Funds by £73K.

The Board agreed on 1 April 2015 to transfer £35,000 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.

2015 Budget

2015 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 2014 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 2014, 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

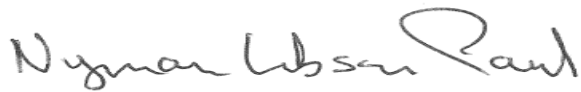
In our opinion the information given in the Trustees' Report for the financial year for which the Financial Statements are prepared is consistent with the Financial Statements.

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: 13 May 2015

The Movement for Reform Judaism

Statement of Financial Activities

Incorporating Income and Expenditure Account

for the Year ended 31 December 2014

	Note	Unrestricted Funds £'s	Restricted Funds £'s	Designated Funds £'s	Total Funds 2014 £'s	As Restated Total Funds 2013 £'s
INCOMING RESOURCES						
Incoming Resources from Generated Funds						
Voluntary income:						
Grants and Donations	2	735,117	186,879	-	921,996	916,498
Investment Income						
Interest Income		1,587	-	-	1,587	1,170
Incoming Resources from Charitable Activities						
Synagogue Services						
Synagogue Assessments	3	1,016,880	-	-	1,016,880	1,075,475
Activities and Events		128,309	1,349,088	82,000	1,559,397	1,568,928
Services to Related Organisations		111,209	-	-	111,209	124,547
Total Incoming Resources		£ 1,993,102	£ 1,535,967	£ 82,000	£ 3,611,069	£ 3,686,618
RESOURCES EXPENDED						
Costs of Generating Funds:						
Fundraising, Publicity and Publications	4	245,054	-	-	245,054	233,983
Charitable Activities	5	1,616,574	1,525,759	8,932	3,151,265	2,917,591
Governance Costs	6	92,460	-	-	92,460	92,023
Total Resources Expended		£ 1,954,088	£ 1,525,759	£ 8,932	£ 3,488,779	£ 3,243,597
Net Income for the year		39,014	10,208	73,068	122,290	443,021
Transfer to the General Designated Funds		(35,000)	-	35,000	-	-
Net Income after Transfers		£ 4,014	£ 10,208	£ 108,068	£ 122,290	£ 443,021
Fund Balances brought forward at 1 January 2014		£ 380,684	£ 308,130	£ 651,549	£ 1,340,363	£ 897,103
Fund Balances carried forward at 31 December 2014		£ 384,698	£ 318,338	£ 759,617	£ 1,462,653	£ 1,340,124

The Notes on pages 18 to 22 form part of these Financial Statements.

The Movement for Reform Judaism

Balance Sheet

As at 31 December 2014

	Note	2014 £'s	2014 £'s	2013 £'s	2013 £'s
Fixed Assets					
Tangible Assets	8		432,022		392,537
Current Assets					
Stock of Publications		34,084		40,385	
Debtors	9	197,206		339,328	
Cash at Bank and in Hand		1,462,700		1,012,936	
		<u>1,693,990</u>		<u>1,392,649</u>	
Creditors Amounts falling due within one year	10	<u>663,359</u>		<u>445,062</u>	
Net Current Assets			1,030,631		947,587
Net Assets		£ 1,462,653		£ 1,340,124	
Funds					
Restricted Funds	11		318,338		308,130
General - Designated Funds	12		759,617		651,549
Unrestricted Funds			384,698		380,445
			<u>£ 1,462,653</u>		<u>£ 1,340,124</u>

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 18 to 22 form part of these Financial Statements.

Company Number 07431950

Approved by the Board of Trustees on 13 May 2015 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 2014

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. Resources Expended

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 and 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. Stocks

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

g. 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

h. 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 2014

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2014	Total Funds 2013
	£'s	£'s	£'s	£'s	£'s
2. Grants and Donations					
UJIA	84,000	-	-	84,000	89,075
Jeneration	-	6,600	-	6,600	-
Fundraising Income	623,117	-	-	623,117	626,264
Financial Assistance	-	141,296	-	141,296	82,260
Others	28,000	38,983	-	66,983	118,899
Total Grants and Donations	£ 735,117	£ 186,879	-	£ 921,996	£ 916,498

	Actual 2014	Actual 2013
	£'s	£'s
3. Synagogue Services Assessments		
Assessment Income	1,055,466	1,100,713
Bad Debt Provision	(38,586)	(25,238)
Total Income	£ 1,016,880	£ 1,075,475

The Assessment Income includes a 2% point rebate against 2013

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2014	Total Funds 2013
	£'s	£'s	£'s	£'s	£'s
4. Cost of Generating Funds					
Fundraising Expense	175,328	-	-	175,328	160,126
Publicity	69,726	-	-	69,726	73,857
	£ 245,054	-	-	£ 245,054	£ 233,983

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2014	Total Funds 2013
	£'s	£'s	£'s	£'s	£'s
5. Charitable Activities					
Leo Baeck Grant	309,331	-	-	309,331	317,583
Supporting Synagogues	562,351	-	8,932	571,283	710,633
Events and Activities	689,771	1,525,759	-	2,215,530	1,834,621
Subscriptions	55,121	-	-	55,121	54,754
	£ 1,616,574	£ 1,525,759	£ 8,932	£ 3,151,265	£ 2,917,591

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

	Total 2014	Total 2013
	£'s	£'s
Analysis of Support Costs		
Support Staff Costs	228,363	197,956
Training Costs	-	8,248
Rent	17,702	23,161
Insurance	16,094	16,664
Printing, postage, stationery	33,110	31,476
Telephone	2,955	3,052
Computer Costs	10,716	14,629
Travelling	6,618	7,001
Depreciation	10,573	18,180
Other Costs	43,371	30,658
	£ 369,502	£ 351,025

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2014

	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
	£'s	£'s	£'s	£'s
6. Governance Costs				
Accountancy	82,084	-	82,084	83,341
Audit	10,376	-	10,376	8,682
Total Governance	£ 92,460		£ 92,460	£ 92,023

	2014 £'s	2013 £'s
7. Staff Costs		
Wages and salaries	849,884	804,589
Social security costs	84,791	81,981
Pension costs	71,171	64,814
	£ 1,005,846	£ 951,384

Average number of employees	26	22
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In 2014 one employee's remuneration exceeded £60,000. In 2013 no employee's remuneration exceeded £60,000. During the year, no trustees received any remuneration or benefits but four of the trustees received £4,032 (2013: £2,423) of reimbursed expenses during the year

	Building Development £'s	Furniture & Equipment £'s	Total £'s
8. Tangible Fixed Assets			
Cost			
At 1st January 2014	346,603	659,637	1,006,240
Additions	-	56,990	56,990
At 31st December 2014	£ 346,603	£ 716,627	£ 1,063,230
Accumulated Depreciation			
At 1st January 2014	6,932	606,771	613,703
Charge for the year	6,932	10,573	17,505
At 31st December 2014	£ 13,864	£ 617,344	£ 631,208
Net book value			
At 31st December 2014	£ 332,739	£ 99,283	£ 432,022
At 31 December 2013	£ 339,671	£ 52,866	£ 392,537

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

	2014 £'s	2013 £'s
9. Debtors		
Other debtors	169,599	291,292
Prepayments and accrued income	27,607	48,036
	£ 197,206	£ 339,328

	2014 £'s	2013 £'s
10. Creditors		
Other creditors	200,941	96,148
Other taxation and social security	31,129	27,171
Accruals and deferred income	431,289	321,743
	£ 663,359	£ 445,062

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2014

	Movement in Funds:			Balance as at 31.12.14 £'s
	Balance as at 01.01.14 £'s	Incoming £'s	Outgoing £'s	
11. Restricted Funds				
1. RSY- Netzer Events Subsidy Fund	174,876	180,279	141,296	213,859
RSY- Netzer Events	-	1,349,088	1,349,088	-
2. RSY-Netzer Social Action Fund	1,370	-	-	1,370
3. J Kennard Fund	5,961	-	5,961	-
4. RMG Retirement Fund	11,332	-	11,332	-
5. IT Subsidy Fund	9,882	-	9,882	-
7. Jubilee Lecture Fund	1,398	-	-	1,398
8. Jack Petchey Foundation	5,200	-	4,400	800
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	-	300	3,297
14. Lamedvavnik Fund	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 Fund	11,000	6,600	-	17,600
19. Jewish Community Organising Fund	3,500	-	3,500	-
20. Mohelim Fund	350	-	-	350
	£ 308,130	£ 1,535,967	£ 1,525,759	£ 318,338

- The RSY-Netzer Events Subsidy Fund is used to provide financial assistance to young people to enable them to participate in educational activities in Israel.
- The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
- The J Kennard Fund provides assistance to young people going on summer schemes.
- The RMG 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 is financial assistance for event leaders.
- The Jubilee Lecture Fund was raised to 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 and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
- The Lamedvavnik Fund was 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 to improve their security facilities.
- The Kenya Journey Fund supports the Kenya Orphan Project.
- The Jeneration Fund supports Young Adults on Education Trips.
- The Jewish Community Organiser Fund is to enable the creation of Jewish value-driven projects focused on social action in our communities.
- The Mohelim Fund supports the work of those trained professionals who perform the practice of religious ritual circumcision

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2014

12. Designated Funds	Movement in Funds:			Transfer From Unrestricted Funds £'s	Balance as at 31.12.14 £'s
	Balance as at 01.01.14 £'s	Incoming £'s	Outgoing £'s		
1. Manor House Development Fund	289,528	-	6,932		282,596
2. Dilapidation Fund	20,000	-	-		20,000
3. Leadership Development Fund	24,671	-	-		24,671
4. General Designated Fund	289,350	16,000		35,000	340,350
5. Community Development Fund	-	50,000	-		50,000
6. Event Voucher Fund	28,000	5,000	2,000		31,000
7. Young Adult Work Fund	-	11,000	-		11,000
	£ 651,549	£ 82,000	£ 8,932	£ 35,000	£ 759,617

- The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment cost for Reform Movement's office facilities.
- The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
- The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
- The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism. The transfer of £50,000, to the Community Development Fund, was agreed at the April 2015 Board Meeting.
- The Community Development Fund represents funds for the support of innovative and transferable programmes.
- The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
- The Young Adult Fund helps fund work with young adults (23-36) through educational and social programming, and leadership development.

13. Analysis of Net Assets between Funds	Tangible Fixed Assets £'s	Net Current Assets £'s	Total £'s
Restricted Funds	-	318,338	318,338
Designated Funds	-	759,617	759,617
Unrestricted Funds	432,022	(47,324)	384,698
	£ 432,022	£ 1,030,631	£ 1,462,653

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 £309,331 (2013: £317,583) was paid to the Leo Baeck College.

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