



**Trustees' Annual Report
& Financial Statements 2016
5776-5777**



The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31 December 2016
5776-5777

Contents

Trustees' Report	3
Objectives	3
Mission	3
Aims	3
Governance	4
Key Highlights 2016	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 2016	20
Officers 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 2016.

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	Mr Geoffrey Marx	Elected 2016	
	Mr Robert Weiner	Retired 2016	
Vice-Chair	Mr Jonathan Oppenheimer	Elected 2016	
	Mr Geoffrey Marx	Retired as Vice-Chair 2016	
Vice-Chairs (Co-Chairs of Assembly of Reform Rabbis UK)	Currently: Rabbi Paul Freedman and Rabbi Josh Levy		
Honorary Treasurer	Mr Paul Winter	Elected 2011	Re-elected 2016
Honorary Secretary.....	Ms Sue Pearlman	Elected 2014	Re-elected 2016
Board Members:			
.....	Ms Sherry Ashworth	Elected 2015	
.....	Mr Jonni Berger	Elected 2011	Re-elected 2016
.....	Ms Simone Collins	Retired August 2016	
.....	Ms Brenda Dinsdale	Elected 2013	Re-elected 2016
.....	Ms Alisa Gerrard	Co-Opted 26 October 2016	
.....	Ms Debbie Jacobs	Elected 2013	
.....	Mr David Karat	Elected 2011	
.....	Ms Cathy Knowles	Elected 2015	
.....	Mr Paul Langsford	Elected 2016	
.....	Mr Jonathan Lewis	Retired 2016	
.....	Ms Rina Persaud	Elected 2014	Re-elected 2016
.....	Mr Keith Price	Retired 2016	
.....	Mr Julian Samuels	Retired 2016	

Until 2016, Members of the Board were elected each year. At the 2016 AGM the Articles of Association were changed and Trustees now retire in rotation at the end of their 3 year term. They are eligible for re-election for one further term. Honorary Officers can serve for 3 consecutive terms. 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 Rabbis and Cantors Remunerations Working Party.

Pay Policy for Senior Staff

The directors consider that the board of directors, who are the Trust's trustees, and senior management are responsible for directing, controlling, running and operating the Trust on a day to day basis. All directors give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 12 to the accounts. The pay of the senior staff is reviewed annually, the directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks 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 2016 were £255K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

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

Statement of Trustees' Responsibilities

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

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

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

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

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

Investment Powers and Policy

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

Related Charities

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

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 26 June 2016.

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

The Impact of The Movement for Reform Judaism

- **Influential Reform voices** in the media, engaging with government and at interfaith events.
- **A Beit Din (rabbinic court)** welcoming 200 people every year including some 50 people from communities across Europe.
- **Inspiring and supporting young people** with transformational experiences in synagogues and with RSY-Netzer, the UK's largest Jewish youth movement; our student chaplain and fieldworker and young adult leadership programmes.
- **Rabbinic recruitment, training and mentoring** together with our communities and supporting Leo Baeck College; 30% of the synagogue levy goes to LBC.
- **Education and training** with opportunities for people and communities to develop, with advice and support and the sharing of best practice.
- **Bringing communities together** with inspiring and transformative events like our biennial celebrations Chagigah and Northern Chagigah and our music conference, Shirei Chagigah.
- **The intellectual and spiritual development** of Reform Judaism including our new High Holy Days Machzor and books such as 'Terror, Trauma and Tragedy'.
- **Partnering with Reform Jewish communities** with the work of our 3 initiatives developed with our congregations re-imagining leadership, tackling adult social care and empowering Jewish spiritual practice; as well as supporting new communities and new models of communities.

Key Highlights 2016

- **2016 was a fantastic year of development and renewal for Reform Judaism**, the national umbrella organisation of 42 autonomous thriving congregations in the United Kingdom. Our communities provide meaning, comfort, education, social activities, 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 stand out moment of 2016 was the hosting in London of EUPJ's Biennial Conference** including an inspirational Friday night service at West London Synagogue. We were proud to unite with Progressive Jews from across Europe and to celebrate, in the words of Rabbi Laura Janner-Klausner, our "bold, loving, joy-filled, skill-filled Judaism of equality and integrity".
- **Another highlight of the year was Chagigah, our biennial celebration of Reform Judaism** which took place in June. Chagigah means just that, a celebration, and almost 250 people spent a weekend away learning, praying, socialising and engaging with their Reform Judaism.
- **Chagigah 2016 was especially significant as it saw the launch of three major initiatives** as part of Reform Judaism's commitment to strengthening communities and inspiring members.
- **The initiatives focus on re-imagining leadership, tackling adult social care and empowering Jewish spiritual practice** and are designed to benefit all communities, regardless of their size and geography. Reform Judaism is now partnering with communities to continue their implementation and development.



- **The initiatives** were crafted in collaborative partnerships between lay people, rabbis, Reform Judaism's professionals and welfare, education and development professionals from our communities.
- **The Community Partnership Team** had an extremely successful year, delivering events, supporting lay leadership and introducing the initiatives that will benefit all of our communities. They attended and contributed to Council and leadership discussions providing support and advice to communities and facilitated away days helping communities to understand how they might best serve the needs of their members and plan for the future. We advise communities on rabbinic recruitment, staff issues, health and safety, governance and participate in Shabbat services and special events. Much of our work with communities is 'under the radar' due the nature of the work. Hands-on support and advice has taken place with communities, often in transition, on areas such as restructuring, recruitment, health and safety, safeguarding, retirement and performance management.
- **Geoffrey Marx of West London Synagogue was elected as Chair of Reform Judaism at our AGM in June and Sir Trevor Chinn CVO succeeded Rabbi Professor Tony Bayfield as Reform Judaism President** representing Reform Judaism and our values on the communal and national stage.
- **Our youth movement, RSY-Netzer, had an incredibly successful summer** with over 1000 young people taking part in Shemesh summer camps, Reform Jewish day camps for younger children and a transformative leadership seminar.

- **240 young people had an incredible experience on Israel Tour** developing their connection to Reform Judaism, Israel, social justice and each other.
- **2016 was a year of reaching out.** We launched *Ya'ad*: a Jewish leadership programme for young adults, developing ten outstanding Reform leaders of the future through retreats and mentoring. Rabbi Benji Stanley, our Rabbi for Young Adults also supported more than 100 people in a week of transformative learning by organising the Open Talmud Project as well as engaging with more than 40 people a month in prayer and learning.
- **45 young adults** took part in Reform and Liberal Judaism's UJIA Progressive Birthright trip to Israel and hundreds of students and young adults took advantage of our programme offering free tickets to High Holy Day services.
- **Our Beit Din or rabbinic court** oversaw 138 conversions with 53 more in other European countries and hosted a second residential weekend for people considering conversion to Judaism, currently in the process of conversion or who have recently converted.
- **We were delighted to join with Liberal Judaism, our Partners in the Alliance for Progressive Judaism, in celebrating the 60th anniversary of Leo Baeck College,** the only fully validated and accredited Jewish seminary in the UK.
- **Rabbi Janner-Klausner, Senior Rabbi to Reform Judaism, and our community rabbis across the country** represent a strong voice for the Movement and our values in wider society. In 2016 the plight of refugees remained strongly in focus and having called on the government to re-establish a private sponsorship of refugees programme, Reform Judaism was delighted to welcome the launch of Full Community Sponsorship for refugees helping vulnerable people reach safety in the UK.
- **The public profile of Reform Judaism flourishes** with expanding media coverage. Increasingly, the Jewish voice in broadcast media is a positive and engaging Reform voice.
- **2016 was also a time for reflection and uncertainties in the wider world as well as sadness in our own community.** Reform Judaism mourned Sir Sigmund Sternberg KC*SG z"l, our Life President who died in October. His contribution to Reform Judaism in the United Kingdom was immense and cannot be overstated. And in December we mourned our friend, colleague, rabbi and mentor, the inspirational Rabbi Dr Lionel Blue OBE z"l.
- **The year ended with a renewed focus on learning** as we launched 'Reform Judaism in 1000 Words' with weekly articles from rabbis across the country exploring Reform Jewish thought and practice in the 21st Century.



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

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"

Our strategic priorities for 2017 continue to 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 2017 as part of its future plans

1. REFORM VOICE

Explore and articulate values

- Launch of Reform Judaism in 1000 Words with a dedicated space on the website, a weekly email and social media
- Visit communities to educate and promote values
- Raise the profile of Eits Chinuch, our Jewish learning and education newsletter

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

- Work on a communications strategy enhancing the website, creating a new newsletter format and making greater use of social media to engage with members

2. COMMUNITY PARTNERSHIP

Partnering our communities and enabling synagogues to thrive

- Develop and deliver on three new initiatives:-
 - Re-Imagining Leadership,
 - Communities that Care
 - Empowering Jewish Practice
- Design and facilitate inspiring cross-community activities (music conference, northern conference, Chagigah, young adult leadership)
- Develop new communities, based on completed research
- Forward planning with AoR and communities to identify trends, shared issues and concerns so that communities can be prepared in advance, in areas such as financial sustainability, membership engagement and the effect of secularism on our membership.

2. 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
- Research Rabbinic contract negotiation to provide good practice guidelines

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
- Work with Liberal Judaism and LBC and building a progressive Alliance - particularly in the area of student Chaplaincy
- Work with the Assembly of Rabbis to improve working practices between communities and rabbis

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
- To update the synagogue salary survey ensuring accurate advice will be provided
- 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
- To provide a Community Development Fund that encourages communities to work collaboratively and innovatively to develop new ideas that can be shared across the community

4. RSY-NETZER AND YOUTH

Increase our youth engagement in communities

- Work with more synagogues and develop new programming to increase Reform participation across RSY-Netzer events
- Continue to build positive relationships between RSY-Netzer and Reform synagogues across the country
- Movement workers to work closely with their paired communities to help strengthen their youth provision, particularly with communities in the North of England and Scotland
- Run 'Netzafon' residential weekends for the northern communities, and similar joint community events for smaller southern communities
- Encourage *madrichim* (leaders) who are located across the country (permanently or as students) to engage more with their local Reform community and support them to bring RSY-Netzer style youth-led prayer and education to these synagogues.

Increase ownership and responsibility in RSY-Netzer

- Bringing a focus to the concept of youth movement responsibility by educating our *madrichim* about the concept of '*achrayut*' (responsibility)
- Increase in the uptake of opportunities by *madrichim*, that are offered by the movement and increased satisfaction in the roles they take
- To get across this message of *achrayut* to all those involved in RSY-Netzer through discussions and *peulot* (*programmes*).

4. RSY-NETZER AND YOUTH (Contd...)

Enable Reform youth to embrace, and have confidence, in Reform Jewish Practice

- Increase confidence in leading *t'fillah* by widening accessibility to Jewish texts and expanding the use of the *t'fillah choveret* (prayer booklet)
- Model positive *t'fillah* experiences on events and encourage more involvement in communities
- Encourage educators to use Jewish texts and create more points of access such as in the weekly newsletter, on social media and at training events

5. JENERATION AND YOUNG ADULTS

Support Reform and Progressively-minded students on campus

- Start the Alliance Chaplaincy so students are supported
- Increase activities, as well as work on issues that arise, particularly in terms of the relationship with the JSoc.
- Establish a student advisory board who will meet at least twice in the year and enable us to tailor our programming more effectively to the needs of students and to be more student led in our work
- Have regular contact and activities on each large campus per term (excluding the summer) so that students feel part of a community.

Support Young Adult events throughout the year

- Engage, support and develop young adult leaders and informal communities
- Continue our new leadership course, Ya'ad
- Build upon the success of our December Ya'ad retreat by continuing to mentor young adult leaders, bring them together for further days of learning and evaluate the process
- Facilitate the growth of informal Young Adult communities 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
- Increase informal young adult community gathering on Shabbat and festivals
- Act as an active port-of-call for young adults looking for what's out there, pointing them towards Reform synagogues and progressive Jewish opportunities.

6. OPERATIONAL EFFECTIVENESS

Support activities through core and specific fundraising

- Increase fundraising from individuals in support of our key initiatives and specific projects
- Develop the use of digital fundraising
- Increase the output of participation and sponsorship events
- Identify and engage with new Trusts and Foundations
- Increase the number of patrons
- Develop a Legacy campaign

Review and develop the levy calculation methodology

- Work collaboratively to achieve a sustainable methodology for the calculation of the levy

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

- Replace the out of date accounting systems
- Continue to enhance and streamline the support systems

The Movement for Reform Judaism

Review of Financial Position

2016 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 £3,535k for the year. This represented an increase of £106k over the previous year.

Donations and Legacies decreased by £105k mainly due to a difficult year in fundraising following a change in headcount and the time required to rebuild relationships as well as difficult market conditions.

Income from Charitable Activities showed an increase of £206K. The increase was from a higher number of participants on the events and tours in the year.

Charitable expenditure during the year amounted to £3209k. The expenses showed an increase on 2015 of £78k, again due to the higher number of participants on the events and tours in the year.

The cost of raising funds decreased by £16k.

The net movement in Unrestricted Funds relating to activities in 2016 was £7k, whilst Restricted Funds decreased by £(10)k and Designated Funds increased by £90k.

2017 Budget

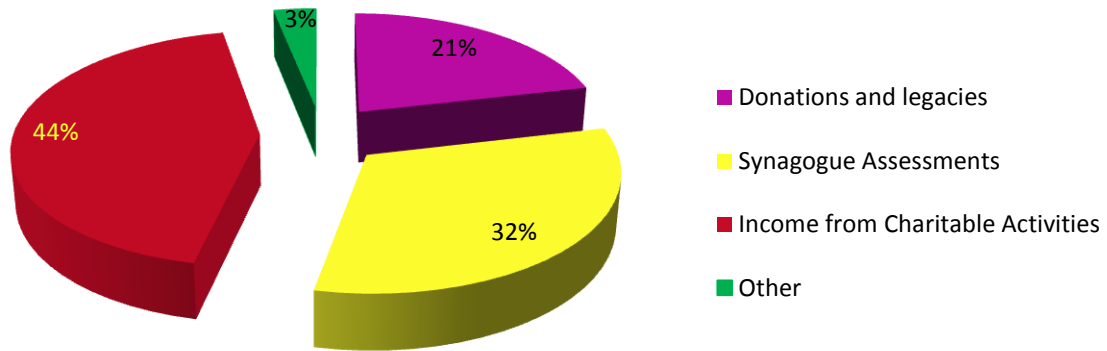
2017 budget has been set in line with the strategic objectives of the organisation.



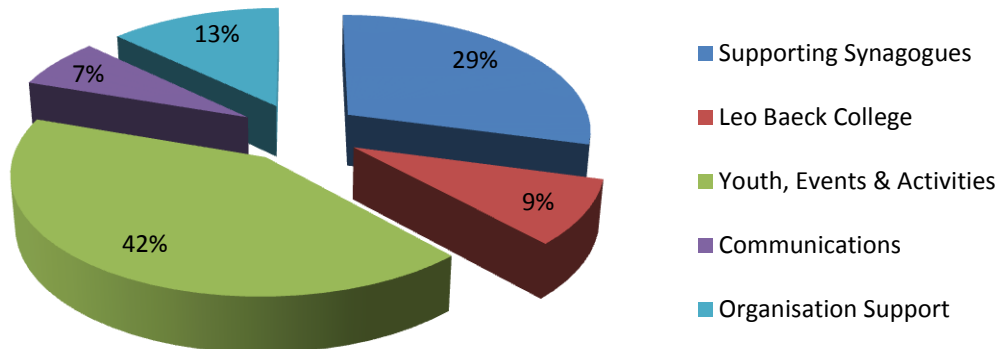
Geoffrey Marx - Chair
Date: 15 May 2017

Our Funding

How We Are Funded 2016



Where Our Funding Goes 2016



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 2016 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 2016, 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: 15 May 2017

**The Movement for Reform Judaism
Statement of Financial Activities
Incorporating Income and Expenditure Account
for the Year ended 31 December 2016**

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2016 £	Total Funds 2015 £
INCOME FROM:						
Donations and legacies	2	661,737	79,750	-	741,487	846,626
Income from Investments		1,836	-	-	1,836	1,838
Income from Charitable Activities	3	1,206,902	1,376,994	97,848	2,681,744	2,475,351
Other Income		109,929	-	-	109,929	105,693
Total Income and Endowments		£ 1,980,404	£ 1,456,744	£ 97,848	£ 3,534,996	£ 3,429,508
EXPENDITURE ON:						
Raising Funds	4	238,837	-	-	238,837	254,402
Charitable Activities	5	1,733,874	1,466,970	8,032	3,208,876	3,131,129
Total		£ 1,972,711	£ 1,466,970	£ 8,032	£ 3,447,713	£ 3,385,531
Net Income/(Expenditure)		7,693	(10,226)	89,816	87,283	43,977
Total Funds Brought Forward at 1 January 2016		£ 393,743	£ 318,402	£ 794,485	£ 1,506,630	£ 1,462,653
Total Funds Carried Forward at 31 December 2016		£ 401,436	£ 308,176	£ 884,301	£ 1,593,913	£ 1,506,630

The Notes on pages 20 to 26 form part of these Financial Statements.

The Movement for Reform Judaism
Statement of Financial Position
Company Number 07431950
As at 31 December 2016

	Note	2016 £	2016 £	2015 £	2015 £
Fixed Assets					
Tangible Assets	7		386,312		411,424
Current Assets					
Stock of Publications		31,019		34,089	
Debtors	8	312,577		222,853	
Cash at Bank and in Hand		1,776,344		1,521,993	
		<u>2,119,940</u>		<u>1,778,935</u>	
Creditors Amounts falling due within one year	9	912,339		683,729	
			<u>1,207,601</u>		<u>1,095,206</u>
Net Current Assets					
			<u>£ 1,593,913</u>		<u>£ 1,506,630</u>
Funds					
Restricted Funds	10		308,176		318,402
General - Designated Funds	11		884,301		794,485
Unrestricted Funds			401,436		393,743
			<u>£ 1,593,913</u>		<u>£ 1,506,630</u>

The Financial Statements were approved and authorised for issue by the Board of Trustees on 15 May 2017 and were signed on its behalf by:



Geoffrey Marx
Chair



Paul Winter
Honorary Treasurer

The Notes on pages 20 to 26 form part of these Financial Statements.

The Movement for Reform Judaism Statement of Cash Flow

	2016	2015
	£	£
Cashflow from operating activities		
Net Movement in Funds	87,283	43,977
Adjustments for:		
Depreciation of tangible assets	25,112	25,112
Decrease/(Increase) in stocks	3,070	(5)
(Increase)/Decrease in Debtors	(89,724)	(25,647)
Increase in creditors	228,610	20,370
Net cash generated from operating activities	£ 254,351	£ 63,807
Cash flows from investing activities		
Purchase of tangible assets	-	4,514
Net Cash used in investing activities	-	£ 4,514
Net increase in cash and cash equivalents in the year	254,351	59,293
Cash and cash equivalents at the beginning of the year	1,521,993	1,462,700
Cash and cash equivalents at the end of the year	£ 1,776,344	£ 1,521,993

The Notes on pages 20 to 26 form part of these Financial Statements.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2016

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, 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 2016

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 2016

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 2016

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£	£
2. Donations and Legacies					
UJIA	91,000	-	-	91,000	90,357
Jeneration	-	-	-	-	-
Fundraising Income	540,737	-	-	540,737	620,134
Financial Assistance	-	79,750	-	79,750	108,135
Others	30,000	-	-	30,000	28,000
Total Grants & Donations	£ 661,737	£ 79,750	-	£ 741,487	£ 846,626

The income from grants and donations is £741,487 (2015: £846,626) of which £661,737 was unrestricted (2015: £738,491) and £79,750 was restricted (2015: £108,135). 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 2016	Total Funds 2015
	£	£	£	£	£
3. Charitable Activities					
Assessment Income	1,115,902	-	-	1,115,902	1,100,504
Bad Debt Provision	(11,137)	-	-	(11,137)	(72,645)
Activities and Events	102,137	1,376,994	97,848	1,576,979	1,447,492
TOTAL INCOME	£ 1,206,902	£ 1,376,994	£ 97,848	£ 2,681,744	£ 2,475,351

The income from Charitable Activities is £2,681,744 (2015: £2,475,351). £1,206,902 (2015: £1,118,642) was raised from Unrestricted Funds and includes Assessment Income, which is the levy raised from the 42 member synagogues, which totals £1,104,765 (2015: £1,027,859) net of Bad Debt Provision. £102,137 (2015: £90,783) is the allocation to Unrestricted Funds from the Activities and Events. The Restricted Funds of £1,376,994 (2015: £1,331,709) is the revenue from the annual events and tours. The Designated Funds, £97,848 (2015: £25,000), is the allocation to the Community Development Grant.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£	£
4. Raising Funds					
Fundraising Expense	172,797	-	-	172,797	188,568
Publicity	66,040	-	-	66,040	65,834
	£ 238,837	-	-	£ 238,837	£ 254,402

Expenditure on raising funds was £238,837 (2015: £254,402). This expenditure includes the cost of fundraising events and publicity.

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2016	Total Funds 2015
	£	£	£	£	£
5. Charitable Activities					
Leo Baeck Grant	306,994	-	-	306,994	297,864
Supporting Synagogues	565,516	-	8,032	573,548	558,828
Events and Activities	694,776	1,466,970	-	2,161,746	2,113,893
Subscriptions	48,473	-	-	48,473	47,031
Governance	118,115	-	-	118,115	113,513
	£ 1,733,874	£ 1,466,970	£ 8,032	£ 3,208,876	£ 3,131,129

Expenditure on charitable activities was £3,208,876 (2015: £3,131,129) of which the Unrestricted Funds costs were £1,733,874 (2015: £1,681,217), Restricted Funds costs were £1,466,970 (2015: £1,439,780) and Designated Funds costs were £8,032 (2015: £10,132).

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2016

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

Analysis of Support Costs	Total 2016 £	Total 2015 £
Support Staff Costs	153,158	139,750
Training Costs	611	-
Rent	14,319	14,319
Insurance	14,022	16,992
Printing, Postage, Stationery	30,874	30,063
Telephone	3,243	2,836
Computer Costs	13,204	13,098
Travelling	5,176	5,254
Depreciation	18,180	18,180
Other Costs	41,003	43,172
	£ 293,790	£ 283,664

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

Governance Costs	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2016 £	Total Funds 2015 £
Support Staff Costs	12,000	-	-	12,000	12,000
Accountancy	109,615	-	-	109,615	105,513
Audit	8,500	-	-	8,500	8,000
Total Governance	£ 130,115	-	-	£ 130,115	£ 125,513

6. Staff Costs	2016 £	2015 £
Wages and Salaries	920,325	861,768
Social Security Costs	91,271	86,172
Pension Costs	87,646	79,385
	£ 1,099,242	£ 1,027,325
Average Monthly Number of Employees	30	32
Average Full Time Equivalents	25	26
Total	55	58

The emoluments of higher paid employees fell into the following range:

£70,001 - £80,000	2016 1	2015 1
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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;

	2016 £	2015 £
Salaries and Other Short Term Benefits	265,775	276,591
Pension Costs	9,189	10,800
	£ 274,964	£ 287,391

During the year, no trustees received any remuneration or benefits but four of the trustees received £1,230 (2015: £1,695) of reimbursed expenses during the year.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2016

7. Tangible Fixed Assets	Building Development	Furniture & Equipment	Total
Cost	£	£	£
At 1 January 2016	346,603	721,141	1,067,744
Additions	-	-	-
At 31 December 2016	£ 346,603	£ 721,141	£ 1,067,744
Accumulated Depreciation			
At 1 January 2016	20,796	635,524	656,320
Charge for the Year	6,932	18,180	25,112
At 31 December 2016	£ 27,728	£ 653,704	£ 681,432
Net Book Value			
At 31 December 2016	£ 318,875	£ 67,437	£ 386,312
At 31 December 2015	£ 325,807	£ 85,617	£ 411,424

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.

8. Debtors	2016	2015
	£	£
Other Debtors	267,571	183,688
Prepayments and Accrued Income	45,006	39,165
	£ 312,577	£ 222,853

9. Creditors	2016	2015
	£	£
Other Creditors	113,518	114,552
Other Taxation and Social Security	45,436	31,573
Accruals and Deferred Income	753,385	537,604
	£ 912,339	£ 683,729

	Balance as at 1 Jan 16	Movement in Funds:		Balance as at 31 Dec 16
		Incoming	Outgoing	
10. Restricted Funds	£	£	£	£
1. RSY- Netzer Events Subsidy Fund	221,122	79,750	87,551	213,321
RSY- Netzer Events	-	1,376,994	1,376,994	-
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	201	-	-	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	3,297	-	1,100	2,197
11. Lamedvavnik	31,524	-	-	31,524
12. Rissen Funds	20,000	-	675	19,325
13. CST Security Funds	5,000	-	-	5,000
14. Jeneration Journey Funds	16,238	-	650	15,588
15. Mohelim	350	-	-	350
	£ 318,402	£ 1,456,744	£ 1,466,970	£ 308,176

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2016

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.

11. Designated Funds	Movement in Funds:			Balance as at 31 Dec 16 £
	Balance as at 1 Jan 16 £	Incoming £	Outgoing £	
1. Manor House Development	275,664	-	6,932	268,732
2. Dilapidation Fund	20,000	-	-	20,000
3. Leadership Development Fund	24,671	-	-	24,671
4. General Designated Fund	360,350	68,848	-	429,198
5. Community Development Fund	75,000	25,000	-	100,000
6. Event Voucher Fund	29,800	-	1,100	28,700
7. Young Adult Work	9,000	4,000	-	13,000
	£ 794,485	£ 97,848	£ 8,032	£ 884,301

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.

12. Analysis of Net Assets between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	-	308,176	308,176
Designated Funds	268,732	615,569	884,301
Unrestricted Funds	132,704	268,732	401,436
	£ 401,436	£ 1,192,477	£ 1,593,913

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 £315,497 (2015: £297,864) was paid to the Leo Baeck College.

Officers and Advisers

Solicitors

Gordon Dadds
80 Brook Street
London
W1K 5DD

Bankers

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

Auditors

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

Life President:

Sir Sigmund Sternberg KC*SG (Died October 2016)

President:

Sir Trevor Chinn, CVO
Appointed June 2016:

Rabbi Professor Tony Bayfield CBE
Retired June 2016

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