



Trustees' Annual Report & Financial Statements 2019 5779-5780



Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31st December 2019
5779-5780

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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 31st December 2019.

The Financial Statements comply with the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (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 and Cantors UK to which the Movement shall refer for guidance on matters relating to the practice of Judaism.

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Aims Contd

- 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

For the purpose of company law, the Trustees of the charity are also the Directors of the Company 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	Retired and re-elected 2019
Vice-Chair	Mr Paul Langsford	Retired as Board Member 2018	Elected as Vice-Chair 2018
Vice-Chair (Chair of Assembly of Reform Rabbis and Cantors UK)	Currently Rabbi Fabian Sborovsky		
Honorary Treasurer	Mr Roger Nagioff	Co-Opted September 2017	Elected 2018
Honorary Secretary	Ms Sue Pearlman	Elected 2014	Re-elected 2015/16 Retired and re-elected 2019
Board Members:			
.....	Ms Sherry Ashworth	Elected 2015	Retired and re-elected 2018 Retired 2019
.....	Ms Brenda Dinsdale	Elected 2013	Retired and re-elected 2016 Retired 2019
.....	Mark Fox	Elected 2019	Resigned 5 th March 2020
.....	Mr Peter Fraser	Co-Opted February 2018	Elected 2018
.....	Ms Kathy Hirst	Elected 2019	
.....	Ms Debbie Jacobs	Elected 2013	Retired and re-elected 2017 Retired 2019
.....	Ms Nicki Karet Efrat	Elected 2019	Resigned 25 th March 2020
.....	Mr Ian Lancaster	Elected 2019	
.....	Ms Sophie Lipton	Co-Opted March 2017	Elected 2017
.....	Ms Gavriella Morris	Co-Opted February 2018	Elected 2018 Resigned 4 th April 2019
.....	Mr Elliot Perry	Elected 2019	
.....	Mr Roy Saatchi	Elected 2019	
.....	Ms Laura Solomons	Elected 2019	
.....	Mr Robert Wiltshire	Co-Opted February 2020	
.....	Ms Madeline R Young	Elected 2019	Resigned 1 st June 2020

Prior to 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 and are eligible for re-election for one further term. Honorary Officers can serve for three consecutive terms. At each Annual General Meeting, one-third of the directors or the number nearest to one-third, must retire from office. 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. All dates refer to the AGM, unless otherwise stated.

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Governance Contd

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 6 and 13 respectively.

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 £500K. These actual free reserves at 31st December 2019 were £656K 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 recovery. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, led to an initiation of lockdown in the UK. In response to this Reform Judaism shifted to online provision in conjunction with all communities to offer a range of alternative spaces for engagement. However, we acknowledge that risks remain and we will need to adjust our financial planning as the impact of the global pandemic unfolds.

Statement of Trustees' Responsibilities

The Trustees listed on page 2 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 41 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 13 to the financial statements.

Fundraising

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising and closely monitors its activities in this area, ensuring that vulnerable members are protected.

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Statement of Trustees' Responsibilities Contd

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 30th June 2019.

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



Geoffrey Marx - Chair

Date: 19th June 2020

The Impact of Reform Judaism

- **Influential Reform voices** at a national and local community level, in the media, engaging with government and in interfaith dialogue.
- **A Beit Din (Rabbinic Court)** that is compassionate and welcoming, supporting those who choose to become Jewish.
- **Inspiring young people** with transformational Reform experiences through our youth movement, local and national activities and our student and young adult programmes.
- **Rabbinic recruitment, training and mentoring** together with our communities and Leo Baeck College.
- **Education and training** including our community building initiatives, providing opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire movement.
- **Bringing communities together** with inspiring and transformative events like Chagigah and Northern Chagigah, our weekend celebrations of Reform Judaism; 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 2019

- **Shirei Chagigah**, our biennial conference celebrating music and prayer within Reform Judaism had a 25% increase in attendees and included 22 of our communities. Bringing a world-renowned choir director, we engaged with synagogue choirs from around the country complementing the styles of other leading musicians for one of the biggest events yet.



- **Supporting our smaller communities** with Northern Chagigah, a beautiful event with the venue fully booked and focussing on self-care and burnout. 'Im ein ani li mi li?' 'If I am not for myself who will be for me?'



- **We continue to provide crucial support in Jewish education.** In 2019, 170 Cheder teachers from 12 communities joined our annual teacher-training day.



- **Supporting Conversion** we have built on our Reform Judaism in 1000 words series to 37 units of 'Essentials of Reform Judaism Conversion Curriculum' which consists of a teachers pack and student booklets for the whole conversion programme.



- **We continue to support communities committed to Re-Thinking Synagogue's Engagement and Finance**

– Further training and workshops provided for synagogue leaders at Chairs' and Council Meetings along with online webinars.

- **Our Communities that Care Initiative** has proven itself invaluable in sharing best practice from amongst our communities. Regular networking meetings are attended by half our communities.

- **Our Re-imaging leadership initiative** has grown and now supports even more communities, committed to embedding community organising principles in our communities.

- **We are leading the way on Mental Health with our Communities that Care Initiative.** Our 2019 national Conference attended by over 130 participants from many of our communities. Workshops covered topics such as self-care, singing for wellbeing, mindfulness, resilience, LGBTQ+ , CBT café – Cake Before Therapy!, end of life support and emotional literacy for children.

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Key Highlights 2019 Contd

- **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. 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.
- **Progressive Jewish Students** has developed from Jeneration in conjunction with Liberal Judaism. It has clear safeguarding guidelines and has run retreats, Lunch N Learns, Dine N Discuss, and other gatherings with JSocs and Egal groups around the country.
- **Training the next generation of community leaders** with the second cohort of student leaders trained through the Chizuk leadership programme.
- **The Reform Beit Din held its residential weekend** for people considering conversion currently in that process or who have recently converted. This underlines our commitment to an open and inclusive Judaism, seeking out new opportunities 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.
- **Connecting with Reform Students** through PJS and mailing festival resources and packs.
- **Working alongside our leaders**, constantly seeking to engage leadership in decision making and strategy opening up Chairs' Meetings to all Reform Leaders.
- **Prioritising Reform Children** on Israel Tour, providing a safe space for our young people to question, challenge and develop their own identity with Israel.
- **Supporting the Assembly of Rabbis** through Rabbinic Safeguarding Training. This was developed after meeting with Rabbis to understand their needs and included attendance at their external training to ensure joint working in this area.
- **Our commitment to supporting mental health** has continued and five Mental Health Advocates have been recruited to develop resources and deliver peer-led sessions to young people in communities and RSY-Netzer and delivering
- **Youth Mental Health First Aid accredited training** for RSY-Netzer *madrichim* and community Youth Workers.
- **Creating a Reform Kallah (retreat)** along with the Assembly of Rabbis and Cantors to discuss, develop and enjoy *t'fillah* and music.



Grants

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



Children's Aid Committee

Jack Petchey Foundation



Jewish Child's Day

Jewish Joint Burial Society



Jewish Youth Fund

Noswal Charitable Trust

Shoresh Charitable Trust

SHORESH CHARITABLE TRUST



UJIA

The Movement for Reform Judaism Strategic Priorities and Future Plans 2019-2021

Reform Judaism continues to be responsive to daily demands and aspire for growth as a national movement, in our membership and communities. Through close relationship building, we have seen the wealth of leaders and initiatives that exist within our movement, which can complement each other to build people-focused communities. We have experienced the passion that many of our members have for different areas of their Judaism, and heard how this love can be developed.



By building regional networks, we have seen how strong Reform Judaism can be when our communities and members are all working together and we understand the need to expand this model to the whole of Reform Judaism. Our youth movement has grown and continues to develop strong Jewish identities, and we will build on this success to ensure even more of our young members share these positive experiences. Finally, we have heard the pride of our members when they see Reform Judaism fighting for social justice, and seen that we can and should be leading for change in our society.

As a result of closely listening to, and learning from, each of our communities, we have identified five areas where the 2019-2022 strategy should focus. These are:

- **Co-creation with Communities**

Co-creation means working together in partnership to develop communities, framing the work that we do together. This is a bespoke approach to community building that ensures sustainability, invests in future leaders, and enables communities to deepen and increase engagement. Co-creation sees relationships as a key value, prioritising the building of relationships as a way to make an impact.

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Strategic Priorities and Future Plans 2019-2021 Contd



- **Loving Judaism**

Loving Judaism fosters inspired and engaged Reform Jews using values from the Shema, "and you shall love" - "*v'ahavta*". We will be further empowered in Jewish practice in our homes, daily lives, and congregations; enhancing inspirational *tefillah* (prayer), continually evolving music, and high quality *chinuch* (learning) in partnership with our clergy and communities.

- **Reform Judaism as a National Movement**

As a strong national movement, we need shared values and common goals. Reform Judaism, communities, and clergy will work collaboratively to develop a Reform Covenant that articulates these.



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Strategic Priorities and Future Plans 2019-2021 Contd

• From Youth to Adulthood

The journey of Jewish life from youth to adulthood should develop meaningful and lasting relationships, strengthening the sense of joy in community and in their Jewish identity. We will expand the range of opportunities for engagement for young people. Being led by young adults to provide together what they need to grow communities in which they will flourish.

• National Leader on Social Issues

We will strive to be a national leader in issues of British society which reflect the social justice priorities of our members and in which we can have demonstrable impact. Tikkun Olam (repairing the world) is an essential part of Reform Judaism's values, to lead by example so that we can influence wider British society. This ensures Reform Judaism actualises its values and ensures we are continually relevant and inspiring to our members.



Covid-19 will have an impact on how far we are able to meet our priorities and plans. Reform Judaism adapted quickly and effectively, working in collaboration with its communities to deliver services and alternative programming in all areas via online platforms. Any events planned for 2020, up to the end of the summer are cancelled, including Shnat, our gap year programme which was cut short in March 2020, Israel Tour and Shemesh. We await government guidelines regarding gatherings for events due to take place later in the year.

The Movement for Reform Judaism Review of Financial Position

2019 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 charity has applied all amendments to FRS102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1st January 2019.

The total incoming resources amounted to £3,128k for the year. The reduction in income was mainly due to lower donations and the loss of the dinner sponsor and a lower number of participants on our events and tours and increased provision against the levy.

Charitable expenditure during the year amounted to £3,269k. While expenditure decreased, the net overall impact resulted in a deficit of £140k for the year.

2020 Budget

The 2020 budget has been set in line with the strategic objectives of the organisation and after taking into account restructuring to reduce costs.

Following the pandemic we have produced a forecast to more accurately reflect what the 2020 outturn will look like. The original budget reflected a small deficit of £18k. The forecast reflects the impact of the cancelled events and a reduction in the other sources of income, offset by reduced staff and related costs on the back of furloughing staff and restructuring and keeping site costs to an absolute minimum. Taking account of these changes the forecast deficit is now £90k.



Geoffrey Marx - Chair
Date: 19th June 2020

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

Opinion

We have audited the financial statements of The Movement for Reform Judaism for the year ended 31st December 2019, which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows, and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31st December 2019 and of its surplus for the year then ended;
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The Trustees' Report has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustees' Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page X, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. The description forms part of our Auditors' Report.



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: 19th June 2020

Statement of Financial Activities

Incorporating Income and Expenditure Account

for the Year ended 31st December 2019

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2019 £	Restated Total Funds 2018 £
Income From:						
Donations and Legacies	2	509,930	103,931	-	613,861	717,741
Income from Investments		3,035	-	-	3,035	2,088
Income from Charitable Activities	3	1,099,958	1,151,407	143,123	2,394,488	2,631,555
Other Income		116,403	-	-	116,403	105,850
Total Income and Endowments		£ 1,729,326	£ 1,255,338	£ 143,123	£ 3,127,787	£ 3,457,234
Expenditure On:						
Raising Funds	4	164,220	-	-	164,220	212,454
Charitable Activities	5	1,724,776	1,250,714	128,953	3,104,443	3,200,103
Total		£ 1,888,996	£ 1,250,714	£ 128,953	£ 3,268,663	£ 3,412,557
Net Expenditure		(159,670)	4,624	14,170	(140,876)	44,677
Transfers Between Funds		150,000	-	(150,000)	-	-
Net Movement in Funds		£ (9,670)	£ 4,624	£ (135,830)	£ (140,876)	£ 44,677
Total Funds Brought Forward at 1st January 2019		£ 325,903	£ 371,904	£ 1,333,522	£ 2,031,329	£ 1,986,652
Total Funds Carried Forward at 31st December 2019		£ 316,233	£ 376,528	£ 1,197,692	£ 1,890,453	£ 2,031,329

The Notes on pages 21 to 29 form part of these Financial Statements

Statement of Financial Position
Company Number 07431950
As at 31st December 2019

	Note	2019 £	2019 £	2018 £	2018 £
Fixed Assets					
Tangible Assets	7		309,621		306,655
Current Assets					
Stock of Publications		48,786		45,540	
Debtors	8	340,227		238,096	
Cash at Bank and in Hand		1,662,012		1,916,938	
		<hr/>	<hr/>	<hr/>	<hr/>
		2,051,025		2,200,574	
Creditors Amounts Falling Due Within One Year	9	470,193		475,900	
		<hr/>	<hr/>	<hr/>	<hr/>
Net Current Assets			1,580,832		1,724,674
Net Assets		<hr/>	<hr/>	<hr/>	<hr/>
		£ 1,890,453		£ 2,031,329	
Funds					
Restricted Funds	10		376,528		371,904
General - Designated Funds	11		1,197,692		1,333,522
Unrestricted Funds			316,233		325,903
		<hr/>	<hr/>	<hr/>	<hr/>
		£ 1,890,453		£ 2,031,329	

The Financial Statements were approved and authorised for issue by the Board of Trustees on 19th June 2020 and were signed on its behalf by:



Geoffrey Marx
Chair



Roger Nagioff
Honorary Treasurer

The Notes on pages 21 to 29 form part of these Financial Statements

Statement of Cash Flow

	2019 £	2018 £
Cash Flow From Operating Activities		
Net Movement in Funds	(140,876)	44,677
Adjustments for:		
Depreciation of Tangible Assets	12,423	47,823
Decrease/(Increase) in Stocks	(3,246)	(11,855)
(Increase)/Decrease in Debtors	(102,131)	(68,758)
(Decrease)/Increase in Creditors	(5,707)	24,229
Net Cash Generated From Operating Activities	£ (239,537)	£ 36,116
Cash Fows From Investing Activities		
Purchase of Tangible Assets	15,389	-
Net Cash Used in Investing Activities	£ 15,389	£ -
Net Increase in Cash and Cash Equivalents in the Year	(254,926)	36,116
Cash and Cash Equivalents at the Beginning of the Year	1,916,938	1,880,822
Cash and Cash Equivalents at the End of the Year	£ 1,662,012	£ 1,916,938

The Notes on pages 21 to 29 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2019

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 charity has applied all amendments to FRS 102, as set out in the Financial Reporting Council's triennial review published in December 2017, and included in Update Bulletin 2 to the Charities SORP (FRS 102), as required for accounting periods beginning on or after 1 January 2019.

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.

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

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.

1.6 Going concern

The charity incurred a deficit for the year of £140,876 and as at the reporting date held £1,666,012 in cash and net current assets of £1,580,832. After deducting restricted funds of £376,528 the charity was showing free reserves (including designated funds) of £1,204,304. The budget set for 2020, prior to the pandemic, indicated a small deficit for the year and adequate working capital reserves.

As a result of the economic and other consequences of the COVID-19 pandemic and the subsequent lock down of the United Kingdom, the Trustees have now reviewed the current circumstances of the charity and prepared revised budgets and forecasts for the financial years 2020 and 2021.

Although the potential financial effects of the pandemic can be modelled and reflected within the forecasts, it is very difficult to determine the assumptions, particularly with regard to income, that will prove to be the most appropriate and the charity expects to receive significantly less income throughout the coming period.

The revised budgets are prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by taking advantage, where possible, of the various government fiscal schemes available to it and to minimise its deficit over the current and ensuing financial year by reviewing and reducing expenditure where possible.

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

Although deficits are forecast for each of the years 2020 and 2021, sufficient liquid resources continue to be available to fund the planned activities and overheads of the charity for a period of 12 months at least from the date of approval of these financial statements.

Accordingly, the directors consider it appropriate for the company to continue to adopt the going concern basis in preparing its financial statements.

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	- 25% straight line
Building development	- 2% straight line

1.8 Stocks

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

1.9 Debtors

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

1.10 Cash at Bank and in Hand

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

Contd ...

Notes to the Financial Statements Year Ended 31st December 2019 Contd

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.

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 the Statement of Financial Position.

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

2. Donations and Legacies	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
UJIA	76,000	-	-	76,000	89,000
Fundraising Income	430,330	-	-	430,330	500,983
Financial Assistance	-	103,931	-	103,931	95,173
Others	3,600	-	-	3,600	32,585
Total Grants & Donations	£ 509,930	£ 103,931	-	£ 613,861	£ 717,741

The income from grants and donations is £613,861 (2018: £717,741) of which £509,930 was unrestricted (2018: £622,568 and £103,931 was restricted (2018: £95,173). The Restricted Funds were funds raised from organisations and trusts to provide financial assistance to participants on the events and tours throughout the year.

3. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2019	Total 2018
	£	£	£	£	£
Assessment Income	1,060,110	-	-	1,060,110	1,051,210
Bad Debt Provision	(63,610)	-	-	(63,610)	(16,935)
Activities and Events	103,458	1,151,407	143,123	1,397,988	1,597,280
Total Income	£ 1,099,958	£ 1,151,407	£ 143,123	£ 2,394,488	£ 2,631,555

The income from Charitable Activities is £2,394,488 (2018: 2,631,555). £1,099,958 (2018: 1,153,543) was raised from Unrestricted Funds and includes Assessment Income net of Bad Debt Provision of £996,500 (2018: £1,034,275). This is levy raised from the 41 member synagogues. The Restricted Income of £1,151,407 (2018: £1,286,954) is the revenue from the Activities and Events. The Designated Funds of £143,123 (2018: £191,158) include two Designated Funds for the Young Persons Mental Health Team and Alliance Chaplaincy Work.

4. Raising Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Fundraising Expense	114,089	-	-	114,089	156,041
Publicity	50,131	-	-	50,131	56,413
	£ 164,220	-	-	£ 164,220	£ 212,454

Expenditure on raising funds was £164,220 (2018: £212,454). This expenditure includes the cost of fundraising events and publicity.

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Notes to the Financial Statements Year Ended 31st December 2019 *Contd*

5. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Leo Baeck Grant	310,910	-	-	310,910	300,583
Supporting Synagogues	572,729	-	128,953	701,682	690,392
Events and Activities	703,639	1,250,714	-	1,954,353	2,069,816
Subscriptions	49,091	-	-	49,091	47,460
Governance	88,407	-	-	88,407	91,852
	£ 1,724,776	£ 1,250,714	£ 128,953	£ 3,104,443	£ 3,200,103

Expenditure on Charitable Activities was £3,104,443(2018: £3,200,103) of which the Unrestricted Funds costs were £1,724,776 (2018: £1,673,867), Restricted Funds costs were £1,250,714 (2018: £1,389,549) and Designated Funds costs were £128,953 (2018: £136,687).

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

Analysis of Support Costs

	Total 2019	Total 2018
	£	£
Support Staff Costs	159,350	161,646
Training Costs	461	1,183
Rent	10,864	8,385
Insurance	9,052	7,797
Printing, postage, stationery	19,180	20,618
Telephone	1,701	2,671
Computer Costs	32,954	35,380
Travelling	3,059	1,112
Depreciation	12,423	40,891
Other Costs	32,607	23,516
	£ 281,651	£ 303,199

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

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2019	Total Funds 2018
	£	£	£	£	£
Support Staff Costs	12,000	-	-	12,000	12,000
Accountancy	77,907	-	-	77,907	82,131
Audit	10,500	-	-	10,500	9,720
Total Governance	£ 100,407	-	-	£ 100,407	£ 103,851

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

6. Staff Costs

	2019 £	2018 £
Wages and Salaries	1,026,949	1,036,663
Social Security Costs	99,587	101,183
Pension Costs	126,802	123,063
	£ 1,253,338	£ 1,260,909
Average Monthly Number of Employees	34	29
Average Full Time Equivalents	28	25

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

	2019	2018
£80,001 - £90,000	2	2

KEY MANAGEMENT COMPENSATION

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

	2019 £	2018 £
Salaries and Other Short Term Benefits	305,349	286,899
Pension Costs	25,473	23,934
	£ 330,822	£ 310,833

During the year, no trustees received any remuneration or benefits but four of the trustees received £2,194, (2018: £2,286) of reimbursed expenses during the year.

During the year payments were made to two employees on termination of employment. The amount of these payments totalled £9,525.

7. Tangible Fixed Assets

Cost	Building Development £	Furniture & Equipment £	Total £
At 1st January 2019	346,603	728,447	1,075,050
Additions	-	15,389	15,389.00
At 31st December 2019	£ 346,603	£ 743,836	£ 1,090,439
Accumulated Depreciation			
At 1st January 2019	41,592	726,803	768,395
Charge for the Year	6,932	5,491	12,423
At 31st December 2019	£ 48,524	£ 732,294	£ 780,818
Net Book Value			
At 31st December 2019	£ 298,079	£ 11,542	£ 309,621
At 31 December 2018	£ 305,011	£ 1,644	£ 306,655

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.

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

8. Debtors

	2019 £	2018 £
Other Debtors	120,072	87,980
Prepayments and Accrued Income	220,155	150,116
	£ 340,227	£ 238,096

9. Creditors

	2019 £	2018 £
Other creditors	16,612	74,985
Other taxation and social security	24,443	29,607
Accruals and deferred income	429,138	371,308
	£ 470,193	£ 475,900

10. Restricted Funds

		Movement in Funds:			
		Balance as at 1st Jan 19 £	Incoming £	Outgoing £	Balance as at 31st Dec 19 £
1.	RSY- Netzer Events Subsidy Fund	280,543	100,306	95,405	285,444
	RSY- Netzer Events	-	1,151,407	1,151,407	-
2.	RSY-Netzer Social Action Fund	1,370	-	-	1,370
3.	Madrichim Fee Provision	3,499	-	1,772	1,727
4.	Jubilee Lecture Fund	1,398	-	-	1,398
5.	Jack Petchey Foundation	200	2,950	200	2,950
6.	Ministers' Benevolent Fund	5,610	-	930	4,680
7.	Social Action Crisis Fund	2,132	-	-	2,132
8.	New Jewish Initiative	1,646	-	-	1,646
9.	Human Rights Seminar Fund	1,872	-	-	1,872
10.	The Ziege Young Adults Education Support	1,847	-	1,000	847
11.	Lamedvavnik Fund	31,524	-	-	31,524
12.	Rissen Fund	19,325	675	-	20,000
13.	CST Security Fund	5,000	-	-	5,000
14.	Jeneration Journey Fund	15,588	-	-	15,588
15.	Mohelim Fund	350	-	-	350
		£ 371,904	£ 1,255,338	£ 1,250,714	£ 376,528

- 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 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 Fund supports interfaith dialogue and action.
- The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
- The Lamedvavnik Fund - Funds raised to further develop new Movement prayer books.
- The Rissen Fund supports the creation of new prayer books.
- The CST Security Fund assists synagogues to improve their security facilities.
- The Jeneration Journey Fund supports Young Adults on education trips.
- The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.

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Notes to the Financial Statements Year Ended 31st December 2019 Contd

11. Designated Funds

		Movement in Funds:				
		Balance as at 1st Jan 19	Incoming	Outgoing	Transfers	Balance as at 31st Dec 19
		£	£	£	£	£
1.	Manor House Development Fund	254,868	-	6,932	-	247,936
2.	Dilapidation Fund	60,000	-	-	-	60,000
3.	Leadership Development Fund	24,303	-	-	-	24,303
4.	General Designated Fund	578,484	-	17,175	(150,000)	411,309
5.	Community Development Fund	137,519	-	13,146	-	124,373
6.	Sinking Fund Account	133,360	-	-	-	133,360
7.	Event Voucher Fund	38,700	-	3,200	-	35,500
8.	Young Adult Work	39,687	15,000	22,500	-	32,187
9.	Mikveh Fund	660	-	-	-	660
10.	Adult Social Care Fund	9,437	12,123	-	-	21,560
11.	Young Persons Mental Health Fund	56,504	113,500	63,500	-	106,504
12.	The Music Fund	-	2,500	2,500	-	-
		£ 1,333,522	£ 143,123	£ 128,953	£ (150,000)	£ 1,197,692

- 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 represent funds made available to meet the strategic objectives for the Movement of Reform Judaism.
- The Community Development Fund represents funds for the support of innovative and transferable programmes.
- The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
- The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
- The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
- The Mikveh Fund is to support the refurbishment of the Mikveh.
- The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
- The Young Persons Mental Health Fund helps fund work with our communities to support the wellbeing of our young people.
- The Music Fund helps fund our cross communal music projects.

12. Analysis of Net Assets Between Funds

	Tangible Fixed Assets	Net Current Assets	Total
	£	£	£
Restricted Funds	-	376,528	376,528
Designated Funds	-	1,197,692	1,197,692
Unrestricted Funds	309,621	6,612	316,233
	£ 309,621	£ 1,580,832	£ 1,890,453

13. Connected Charities

The Movement for Reform Judaism is an association of 41 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 £293,028 (2018: £287,762) 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
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President:

Sir Trevor Chinn, CVO

Principal Address:

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

Company Limited by Guarantee

Company Number: 07431950

Registered Charity

Number: 1139806

