



# Trustees' Annual Report & Financial Statements 2021 5781-5782



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 2021 5781-5782

## **Contents**

Trustees' Report2
Objectives       2         Mission       2         Core Values       2         Aims       3         Governance       5
Statement of Trustees' Responsibilities
Key Highlights 2021
Grants
Future Plans
Review of Financial Position
Independent Auditors' Report
Statement of Financial Activities
Statement of Financial Position
Notes to the Financial Statements Year Ended 31st December 2021
Officers and Advisers

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

admin@rjuk.org http://www.reformjudaism.org

Tel: 020 8349 5640

Fax: 020 8349 5699

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 2021.

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) (second edition effective 1 January 2019).

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**

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

## **Core Values**

## Treasuring tradition, finding holy in the new

We are blessed with millennia of Jewish wisdom, as well as a world which continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration — building Jewish community which remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision making, providing transformative education and events to support them throughout their lives.

## Social Justice

It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in — *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values — ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.



## Core Values (Contd)

## Equality and Inclusivity

Every person is created *b'tzelem elohim* – in the image of God – and should have equal value in our communities and our society. We hold an uncompromising commitment to building communities which are built on egalitarianism and welcome all – no matter their gender identity, sexual orientation, race, ability or any other characteristic. Our diversity enriches us – we can achieve more when we enable every person to make their unique contribution to our communal life.

## Israel

We are committed to Israel as a collective project of the Jewish people – to build a Jewish and Democratic state which stands as an *ohr l'goyim* (a light to the nations) and a safe haven for Jews facing persecution. Together, we stand with those Israeli citizens and organisations pursuing democracy, religious freedom and human rights for all within Israel's borders. We will do all we can to bring about the day when Israelis and Palestinians both have secure states, able to live side-by-side with dignity and peace.

## Strengthening Jewish life in the UK

Every Jewish person should have the opportunity to lead a full and fulfilling Jewish life in this country. We ensure our members have access to meaningful ways to engage at every stage of their journey through life. Innovation is welcomed to find new ways to inspire, especially to strengthen the Jewish identity of our young members as the future of British Reform Judaism. We enable our communities and members to respond to the changing realities of Jewish life in the UK – dealing with challenges and threats they may face. We welcome unaffiliated Jews, or those disillusioned with their connection to Jewish life, to find Jewish life which is authentic to them in our communities.

## **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.
- To publish and/or revise prayer books, liturgical writings and literature on subjects of Jewish interest.

### **The Movement for Reform Judaism**

Trustees' Annual Report and Financial Statements for the year ended 31st December 2021



## Aims (Contd)

- 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 any reference to Trustees is also a reference to Directors, collectively known as the Board.

Those who served during Chair:	the year; (All dates refer to the AGM, unless otherwise stated.)  Mr Robert Wiltshire
	Elected as Chair 2021 
	Elected as Joint Vice-Chair 2020
	Co-Opted as Board Member 13 <sup>th</sup> February 2020
Acting Co-Chairs:	
Mr Michael Harris	Co-Opted as Acting Co-Chair 18th November 2021
	Elected as Joint Vice-Chair 2021
	Co-Opted as Joint Vice-Chair 21st January 2021
	Elected as Board Member 2020
Mr Paul Langsford	Co-Opted as Acting Co-Chair 18th November 2021
	Elected as Joint Vice-Chair 2020
	Elected as Vice-Chair 2018
	Elected as Board Member 2016
	by Office) - Joint Chairs of Assembly of Reform Rabbis and Cantors UK htty Rabbis Kathleen Middleton and James Baaden]
	•
Hon Treasurer:	Mr Roberto Lampl Elected as Hon Treasurer 2021
	Co-Opted as Board Member 19 <sup>th</sup> November 2020
Hon Secretary:	Mr Peter Fraser Elected as Hon Secretary 2020
•	Elected as Board Member 2018
	Co-Opted as Board Member 15 <sup>th</sup> February 2018
<b>Board Members:</b>	
Mr Daniel Benjamin	Elected 2020
	Elected 2019
Mr Ian Lancaster	Elected 2019
Mr Joey Leskin	Elected 2021
Mr Daniel Mackintosh.	Elected 2020
	Elected 2020
	Resigned 12 <sup>th</sup> February 2021
	Elected 2019
	Elected 2019
	Elected 2021
•••••	Co-Opted 19 <sup>th</sup> November 2020

Prior to 2016, there was an annual election of Board Members. 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. Both an introduction and induction pack are given to incoming Board Members.

(Contd)

### The Movement for Reform Judaism

Trustees' Annual Report and Financial Statements for the year ended 31st December 2021



### Governance (Contd)

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

There is one Sub-Committee of the Board and Council, which is the Rabbis and Cantors Employment Committee.

## **Pay Policy for Senior Staff**

The Directors consider that the Board of Directors/Trustees, and senior management are responsible for directing, controlling, running and operating the organisation on a day to day basis. All Directors/Trustees give of their time freely and no Director received remuneration in the year. Details of Directors' expenses and related party transactions are disclosed in Notes 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 have been reduced by the implementation of procedures for authorisation of all projects and transactions.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. The actual free reserves at 31st December 2021 were £415K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

There has also been a focus 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, including insurance cover, 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, The Movement for 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 continues to unfold.



## Statement of Trustees' Responsibilities

The Trustees listed on page 5 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 43 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.

## **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.

Trustees' Annual Report and Financial Statements for the year ended 31st December 2021



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 LLP was re-appointed as auditor at the Annual General Meeting held on 26<sup>t6h</sup> June 2021.

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:

Michael Harris Acting Co-Chair

Date: 26<sup>th</sup> May 2022

Paul Langsford Acting Co-Chair



## 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 in challenging times, offering them networking opportunities, training, welfare support and regular check-ins and building together a stronger relational Movement.
- 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 2021**

2021 was the year in which we supported our communities cautiously back through the synagogue doors, supporting them to create a new normal.

Continually communicating by employing a dedicated team to enhance our profile; amplifying internally the work of the MRJ Board, Synagogue communities and congregations and the Assembly of Reform Rabbis and Cantors UK.

- In the media we have a fortnightly page in the Jewish News and regular pieces in the JC gaining coverage across both the Jewish and mainstream media. We regularly contact our rabbis and cantors to speak on behalf of MRJ, raising their profile and that of their communities on the national stage.
- Exposure on BBC local and national radio increased with a variety of voices.
- A rich weekly newsletter to all our communities sharing the best of our activities, knowledge, practice and news with increased engagement and featuring topical pieces on LGBTQ+ History Month and the plight of Uyghur Muslims at Pesach.
- 'Rabbiting On', through our new fortnightly podcast, engaging a new demographic in the joy and values of Reform Judaism. With over 9000 listens and 24 episodes this has been a superb engagement platform.











- Mental Health Shabbat, 7<sup>th</sup>
  Day Pesach and Shavuot were all online joint services planned and delivered by our Northern Communities with our support. A superb example of what it means to be part of the Movement.
- Celebrating the strength of our communities with a sold out Northern Chagigah at which the theme was everything ecological. Ensuring no one was left out our services were zoomed and joined by communities throughout the North.
- Applying for Membership to Eco-Synagogues encouraging our transition to sustainable working at the Sternberg Centre in line with our values.
- Continuing connections with our regular leadership check-ins, started during lockdown, have continued through popular demand and provided a space for our community leadership to learn from each other, sharing experiences and ideas.
- Restarting residential camps within the restrictions in place in the summer, gave 130 young people the chance to have time away from home and be with peers for the first time in 18 months. Increased anxiety and other challenges were provided for and additional pastoral support was planned to allow the participants to learn, make friends and have fun!



## Key Highlights 2021 (Contd)

- An Israel-themed UK camp for 16 year olds unable to go to Israel with 78 participants. Over 60 of these are now on our new hybrid leadership-training course and will be leading camp next summer.
- It was cold outside but our winter camp was more than warmly received. At the time Covid rates were increasing due to Omicron, 154 participants were able to leave the challenges of the outside world to focus on enjoyment and learning with RSY-Netzer.
- Recognising the needs of our young people we held a suicide-prevention evening online, attended by around 60 people, to understand the social, academic and social media pressures on young people.
- Sadly, we lost a youth leader due to mental health issues last year and were concerned to support his friends at a time of the strongest Covid restrictions. We created an online platform to bring people together to remember him by watching his films, writing in a memorial book and speaking to each other and professionals. We have since held an in-person and dedicated memorial 'listening bench' to him in our grounds.











- Ongoing support for lay leaders in care and welfare as the agenda changed from managing infection risk and providing practical support to attending to the long-term impact of Covid and lockdown.
- Running an online bereavement group for people denied usual grieving rituals and support during lockdowns, providing a vital space for family and friends left behind.
- Completing our Independent Safeguarding Review and working to implement its recommendations, including training for all staff and beginning consultation with communities.
- Launch of the Honeycomb project with Liberal Judaism has increased the quality and depth of training and support we provide to care volunteers in communities, all grounded in Jewish teaching.
- Yom HaShoah was a national online event. 200 participants heard Reform family Shoah stories and had them portrayed through art.
- Yom Ha'Atzmaut was a joint event with Liberal Judaism showcasing stories, poems and Israeli Reform communities.





## **Grants**

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



**Jack Petchey Foundation** 

Jewish Children's Holiday Fund





Jewish Child's Day

Jewish Joint Burial Society





Youth Jewish Youth Fund

Netzer Olami (Tamar)



SHORESH CHARITABLE TRUST

Shoresh Charitable Trust

**UJIA** 





## The Movement for Reform Judaism Future Plans

## **Governance Group**

This collaborative Group of synagogue representatives, MRJ Board and staff met throughout 2021. Following community consultation, the revised Articles of Association that update some of our working practices and how we are governed, will be presented at the AGM in June 2022.

## **Financial Modelling Group**

We will be building a team that will look into future sustainable financial modelling for MRJ that will reflect the financial reality of our communities as well as MRJ and other stakeholders. At the core of this will be working together to ensure a strong future for Reform Judaism in the UK.

## **Safeguarding Review**

We are implementing the recommendations of the Safeguarding Review and have created a Safeguarding Working Group which will make recommendations in consultation with our communities and stakeholders. We are also continuing to work with partners, including the Assembly and LBC, as well as continuing to review and update our own practice.

### Youth and RSY-Netzer

We will be mapping youth and family provision within Reform communities, researching new models for youth programming and strengthening the communities' relationships with RSY-Netzer.

## **Strengthening Reform Leadership in the Wider Communal Space**

In 2022, we will put emphasis on rebuilding relationships with large communal organisations to ensure input of our Reform voice so that we make a difference. The large communal spaces will include, The Board of Deputies, The Jewish Leadership Council and the Israeli Embassy to name but a few.

## **Wellbeing Support**

Mental health and wellbeing will continue to be at the core of our approach, programming and relationships with our communities and members through networking and training opportunities. We are delighted our annual Communities that Care Conference will be back in person in May 2022, as well as offering online training through the Honeycomb Project.

### Leo Baeck College

We will continue to invest in the future of British trained rabbis in a way that is sustainable and meets the needs of our communities over the next generations.





## The Movement for Reform Judaism Review of Financial Position

## **2021 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) (second edition effective 1 January 2019).

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 £1,834k for the year. There was a small increase in income on 2020 as we were able to run events in the UK for summer and winter.

Charitable expenditure during the year amounted to £1,916k.

Overall there was a net deficit of £82k for the year, as we were not able to furlough staff as in 2020 and resuming events resulted in small deficits as we try to regain to participant levels of pre Covid and due to the additional costs of running events under government restrictions.

## 2022 Budget

The 2022 budget has been set in line with our operating plan for 2022.

Michael Harris Acting Co-Chair

Date: 26th May 2022

Paul Langsford Acting Co-Chair



## 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 2021, 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 2021 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.

### The Movement for Reform Judaism

Trustees' Annual Report and Financial Statements for the year ended 31st December 2021



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

## **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.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

## 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.



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

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.

## 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 Trustee's 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.



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

## **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities on page 7, 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.



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

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Charities Act 2011 and Companies Act 2006. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management. There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud.

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 LLP** 

Chartered Accountants Statutory Auditors

Regina House 124 Finchley Road London NW3 5JS2

Date: 26th May 2022



## **Statement of Financial Activities**

Incorporating Income and Expenditure Account for the Year ended 31st December 2021

		Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds	Total Funds
		2021	2021	2021	2021	2020
		£	£	£	£	£
INCOME FROM:	Note					
Donations and Legacies	2	400,843	326,500	-	727,343	538,569
Income from Investments		78	-	-	78	766
Income from Charitable Activities	3	959,334	211	45,718	1,005,263	<i>1,115,261</i>
Other Income	4	101,703	-	-	101,703	166,335
		£1,461,958	£326,711	£45,718	£1,834,387	£1,820,931
EXPENDITURE ON:						
Raising Funds	5	104,452	-	-	104,452	147,201
Charitable Activities	6	1,370,804	354,883	86,234	1,811,921	1,781,313
		£1,475,256	£354,883	£86,234	£1,916,373	£1,928,514
Net Expenditure		£(13,298)	£(28,172)	£(40,516)	£(81,986)	£(107,583)
Total Funds Brought Forward at 1st January 2021		£269,614	£523,864	£989,392	£1,782,870	£1,890,453
Total Funds Carried Forward at 31st December 2021		£256,316	£495,692	£948,876	£1,700,884	£1,782,870

The Notes on pages 23 to 31 form part of these Financial Statements.



## **Statement of Financial Position**

Company Number 07431950 As at 31<sup>st</sup> December 2021

	Note	2021 £	2021 £	2020 £	2020 £
<b>Fixed Assets</b> Tangible Assets	8		290,333		297,997
Current Assets Stock of Publications Debtors Cash at Bank and in Hand	9	73,084 343,775 1,204,758		60,274 287,159 1,383,266	
		1,621,617	-	1,730,699	
Creditors Amounts Falling Due Within One Year	10	211,066	-	245,826	
Net Current Assets			1,410,551		1,484,873
Net Assets		_	£1,700,884	_	£1,782,870
Funds Restricted Funds General - Designated Funds Unrestricted Funds	11 12	_	495,692 948,876 256,316	_	523,864 989,392 269,614
		_	£1,700,884	_	£1,782,870

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

Michael Harris Acting Co-Chair Paul Langsford Acting Co-Chair Roberto Lampl Honorary Treasurer

Date: 26th May 2022

The Notes on pages 23 to 31 form part of these Financial Statements.



## **Statement of Cash Flow**

	2021	2020
Cashflow from Operating Activities	£	£
Net Movement in Funds	(81,986)	(107,583)
Adjustments for:		
Depreciation of Tangible Assets	12,423	12,423
Decrease/(Increase) in Stocks	(12,810)	(11,488)
(Increase)/Decrease in Debtors	(56,616)	53,068
(Decrease)/Increase in Creditors	(34,760)	(224,367)
Net Cash Generated from Operating Activities	£(173,749)	£(277,947)
Cash Flows from Investing Activities		
Purchase of Tangible Assets	4,759	799
Net Cash Used in Investing Activities	£4,759	£799
Net Increase in Cash and Cash Equivalents in the Year	(178,508)	(278,746)
Cash and Cash Equivalents at the Beginning of the Year	1,383,266	1,662,012
Cash and Cash Equivalents at the End of the Year	£1,204,758	£1,383,266

The Notes on pages 23 to 31 form part of these Financial Statements.



## **Notes to the Financial Statements Year Ended 31st December 2021**

## 1. Accounting Policies and Details of Estimates

## **1.1 Statement of compliance**

These 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.



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** Government Grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the profit and loss account at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income. Grants of a revenue nature are recognised in "other income" within profit or loss in the same period as the related expenditure. This includes the Government Coronavirus Job Retention Scheme ('Furlough').

## 1.6 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.

## 1.7 Going concern

The charity incurred a deficit for the year of £81,986 and as at the reporting date held £1,204,758 in cash and net current assets of £1,410,551. After deducting restricted funds of £495,692, the charity was showing free reserves (including designated funds) of £914,859. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2022, indicates a small deficit for the year and adequate working capital reserves.

The charity received significantly less income throughout the current year than years prior to the coronavirus pandemic, and although it is anticipated this figure will improve in 2022, it is not yet known to what extent. The revised budgets are prudent with respect to income and the trustees have been able to mitigate, in part, some loss of income by reviewing and reducing expenditure where possible.

Although a deficit is forecast for the financial year 2022, 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.



## 1.8 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

### 1.9 Stocks

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

### 1.10 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.

## 1.11 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.

## 1.12 Creditors

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



## 1.13 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.

### 1.14 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 settled, they are charged to the provision carried in the Statement of Financial Position.



2. Donations and Legacies	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021 £	Total Funds 2020 £
UJIA Fundraising Income Financial Assitance Others	57,498 343,345 - -	- - 326,500 -	- - - -	57,498 343,345 326,500 -	69,000 335,815 133,754 -
	£400,843	£326,500	-	£727,343	£538,569

The income from grants and donations is £727,343 (2020: £538,569) of which £400,843 was unrestricted (2020: £404,815) and £326,500 was restricted (2020: £133,754). 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 Funds 2021 £	Total Funds 2020 £
Assessment Income Bad Debt Provision Activities and Events	807,118 42,736 109,480	- - 211	- - 45,718	807,118 42,736 155,409	1,011,503 (82,539) 186,297
	£959,334	£211	£45,718	£1,005,263	£1,115,261

Income from Charitable activities totals £1,005,263 (2020: £1,115,261). £959,334 (2020: £1,008,134) was raised from unrestricted funds and includes assessment income net of bad debt provision of £849,854 (2020: £928,964), this is levy raised from the 43 member synagogues. The restricted income of £211 (2020: £80,387) is the revenue from the annual events and tours. The designated funds £45,718 (2020: £26,740).

4. Other Income	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Other Income	101,703	-	-	101,703	166,335
	£101,703	-	-	£101,703	£166,335

The income from other income £101,703 (2020, £166,335), in 2020 this income includes £66,058 of furlough income from the government scheme.

5. Raising Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Fundraising Expense	74,929	-	-	74,929	112,035
Publicity	29,523	-	-	29,523	35,166
	£104,452	-	-	£104,452	£147,201

Expenditure on raising funds was £104,452 (2020: £147,201). This expenditure includes the cost of fundraising events and publicity.



6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Grant Giving	305,211	-	-	305,211	287,405
Supporting Synagogues	490,780	-	86,234	577,014	557,966
Events and Activities	501,004	354,883	-	855,887	<i>823,752</i>
Subscriptions	30,674	-	-	30,674	<i>45,380</i>
Governance	43,135	-	-	43,135	66,810
	£1,370,804	£354,883	£86,234	£1,811,921	£1,781,313

Expenditure on charitable activities was £1,811,921 (2020: £1,781,313) of which the unrestricted costs were £1,370,804 (2020: £1,579,468), restricted costs were £354,883 (2020: £173,309) and designated fund costs were £86,234 (2020: £28,536).

## Note - Charitable Activities include the following allocation of Support Costs Analysis of Support Costs

Allalysis of Support Cost	3			Total 2021 £	Total 2020 £
Support Staff Costs				136,413	163,399
Training Costs				460	59
Rent				10,697	12,013
Insurance				10,882	8,015
Printing, Postage, Stationer	у			10,908	<i>12,795</i>
Telephone				2,726	2,301
Computer Costs				33,193	<i>35,223</i>
Travelling				-	936
Depreciation				5,491	<i>5,491</i>
Other Costs				35,380	38,889
				£246,150	£279,121
The support costs are alloc	ated across the Charit	able Activities and Go	overnance costs.		
Governance Costs	Unrestricted	Restricted	Designated	Total	Total
	Funds	Funds	Funds	Funds	Funds
				2021	<i>2020</i>
	£	£	£	£	£
Support Staff Costs	12,000	-	-	12,000	12,000
Accountancy	31,135	-	-	31,135	56,310
Audit	11,000	-	-	11,000	10,500
	£54,135	-	-	£54,135	£78,810



7. Staff Costs		2021	2020
		£	£
Wages and Salaries		787,792	976,103
Social Security Costs		77,071	94,285
Pension Costs	_	95,686	138,826
	_	£960,549	£1,209,214
Average Monthly Number of Employees Average Full Time Equivalents		26 22	25 24
The emoluments of higher paid employees fell into the following range:	-	2021	2020
£80,001 - £90,000 £90,001 - £100,000		<b>1</b>	1 1
KEY MANAGEMENT COMPENSATION  Key management include the members of senior management. The compensation shown below:	paid and payable to key m	nanagement for emplo	oyee services is
		2021	2020
		£	£
Salaries and Other Short Term Benefits		281,779	372,473
Pension Costs		23,507	31,073
1 010011 00000		23/307	31/0/3
	<del>-</del>		
	<u>-</u>	£305,286	£403,546
During the year, no Trustees received any remuneration or benefits of £435).	r reimbursed expenses		
	Building	, (2020 reimburse	
£435).	•	, (2020 reimburse	d expenses
£435).  8. Tangible Fixed Assets	Building Development	, (2020 reimbursed  Furniture &  Equipment	d expenses  Total
£435).  8. Tangible Fixed Assets  Cost	Building Development £	, (2020 reimburse Furniture & Equipment £	d expenses  Total
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021	Building Development £	Furniture & Equipment £	Total £ 1,091,238
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021	Building Development £ 346,603	Furniture & Equipment £ 744,635 4,759	Total  £ 1,091,238 4,759
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation	Building Development £ 346,603 - £346,603	Furniture & Equipment £ 744,635 4,759 £749,394	Total £ 1,091,238 4,759 £1,095,997
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation At 1st January 2021	Building Development £ 346,603 - £346,603	Furniture & Equipment £ 744,635 4,759 £749,394	Total £ 1,091,238 4,759 £1,095,997
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation	Building Development £ 346,603 - £346,603	Furniture & Equipment £ 744,635 4,759 £749,394	Total £ 1,091,238 4,759 £1,095,997
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation At 1st January 2021	Building Development £ 346,603 - £346,603	Furniture & Equipment £ 744,635 4,759 £749,394	Total £ 1,091,238 4,759 £1,095,997
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation At 1st January 2021 Charge for the Year	Building Development £  346,603 - £346,603  55,456 6,932	Furniture & Equipment £  744,635 4,759  £749,394	Total  £ 1,091,238 4,759  £1,095,997  793,241 12,423
£435).  8. Tangible Fixed Assets  Cost  At 1st January 2021 Additions  At 31st December 2021  Accumulated Depreciation At 1st January 2021 Charge for the Year  At 31st December 2021	Building Development £  346,603 - £346,603  55,456 6,932	Furniture & Equipment £  744,635 4,759  £749,394	Total  £ 1,091,238 4,759  £1,095,997  793,241 12,423

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



9. D	ebtors			2021 £	2020 £
				£	£
Othe	er Debtors			98,337	<i>82,683</i>
Prep	ayments and Accrued Income			245,438	204,476
				£343,775	£287,159
10. (	Creditors			2021	2020
				£	£
Othe	er Creditors			34,459	30,976
Othe	er Taxation and Social Security			21,065	19,199
Accru	uals and Deferred Income			155,542	195,651
				£211,066	£245,826
11 0	Restricted Funds		Movement in	Funder	
11. K	tesuicteu ruiius	Balance	Movement in	rulius.	Bullian .
					Balance
		as at			Balance as at
			Incoming £	Outgoing £	
1.	RSY-Netzer Events Subsidy Fund	as at 1st Jan 21			as at 31st Dec 21
	RSY-Netzer Events	as at 1st Jan 21 £ 289,491	244,172 211	£ 255,181 211	as at 31st Dec 21 £ 278,482
2.	RSY-Netzer Events RSY-Netzer Social Action Fund	as at 1st Jan 21 £ 289,491 - 1,730	244,172 211 120	255,181 211 480	as at 31st Dec 21 £ 278,482 - 1,370
2. 3.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision	as at 1st Jan 21 £ 289,491 - 1,730 1,727	244,172 211	£ 255,181 211	as at 31st Dec 21 £ 278,482 - 1,370 1,727
2. 3. 4.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398	244,172 211 120 -	255,181 211 480 -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398
2. 3. 4. 5.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950	244,172 211 120	255,181 211 480	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855
2. 3. 4. 5.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950 4,680	244,172 211 120 -	255,181 211 480 -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855 4,680
2. 3. 4. 5.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950	244,172 211 120 -	255,181 211 480 -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855
2. 3. 4. 5. 6. 7.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950 4,680 2,132	244,172 211 120 -	255,181 211 480 -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132
2. 3. 4. 5. 6. 7. 8. 9.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847	244,172 211 120 -	255,181 211 480 -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132 1,646 1,872 847
2. 3. 4. 5. 6. 7. 8. 9. 10.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund Lamedvavnik Fund	as at 1st Jan 21 £ 289,491 - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847 31,524	244,172 211 120 16,500	255,181 211 480 - - 18,595 - - - - -	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132 1,646 1,872 847 31,524
2. 3. 4. 5. 6. 7. 8. 9. 10. 11.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund Lamedvavnik Fund Rissen Funds	as at 1st Jan 21  £  289,491  - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847 31,524 20,000	244,172 211 120 - - 16,500 - - -	255,181 211 480 - - 18,595 - - - - - - 1,586	as at 31st Dec 21 £ 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132 1,646 1,872 847
2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund Lamedvavnik Fund Rissen Funds CST Security Funds	as at 1st Jan 21  £  289,491  - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847 31,524 20,000 5,000	244,172 211 120 16,500	255,181 211 480 - - 18,595 - - - - - - 1,586 5,000	278,482 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132 1,646 1,872 847 31,524 19,122
2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund Lamedvavnik Fund Rissen Funds CST Security Funds Jeneration Journey Funds	as at 1st Jan 21  £  289,491  - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847 31,524 20,000 5,000 15,588	244,172 211 120 16,500	255,181 211 480 - 18,595 1,586 5,000 5,500	as at 31st Dec 21     £  278,482
2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12.	RSY-Netzer Events RSY-Netzer Social Action Fund Madrichim Fee Provision Jubilee Lecture Fund Jack Petchey Foundation Ministers Benevolent Fund Social Action Crisis Fund New Jewish Initiative Human Rights Seminar The Ziege Young Adults Education Support Fund Lamedvavnik Fund Rissen Funds CST Security Funds	as at 1st Jan 21  £  289,491  - 1,730 1,727 1,398 9,950 4,680 2,132 1,646 1,872 847 31,524 20,000 5,000	244,172 211 120 16,500	255,181 211 480 - - 18,595 - - - - - - 1,586 5,000	278,482 278,482 - 1,370 1,727 1,398 7,855 4,680 2,132 1,646 1,872 847 31,524 19,122

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.

£523,864

£326,711

£354,883

- 2. The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
- 3. The Madrichim Fee Provision is financial assistance for Event leaders.
- 4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
- 5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
- 6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
- 7. The Social Action Crisis Fund is available to support social action emergencies.
- 8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
- 9. The Human Rights Seminar supports interfaith dialogue and action.
- 10. 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.
- 11. The Lamedvavnik Fund Funds raised to develop the new Movement prayer books.
- 12. The Rissen Fund supports the creation of new prayer books.
- 13. The CST Security Fund assists synagogues to improve their security facilities.
- 14. The Jeneration Journey Fund supports Young Adults on Education Trips.
- 15. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
- 16. The Shnat Fund is for financial assistance to those going on the Gap year program.
- 17. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

£495,692



12. C	Designated Funds		Movement in Fu	nds	
	-	Balance			Balance
		as at			as at
		1st Jan 21	Incoming	Outgoing	31st Dec 21
		£	£	£	£
1.	Manor House Development Fund	241,004	-	6,932	234,072
2.	Dilapidation Fund	52,056	-		52,056
3.	Leadership Development Fund	24,303	-	12,500	11,803
4.	General Designated Fund	311,309	-	50,000	261,309
5.	Community Development Fund	122,713	-	-	122,713
6.	Sinking Fund Account	156,829	-	-	156,829
7.	Event Voucher Fund	35,500	-	300	35,200
8.	Young Adult Work Fund	20,187	-	-	20,187
9.	Mikveh Fund	660	-	-	660
10.	Adult Social Care Fund	24,831	4,268	-	29,099
11.	Lay Chaplaincy Fund	-	41,450	16,502	24,948
		£989,392	£45,718	£86,234	£948,876

- 1. The Manor House Development Fund has been set aside by the Movement Board to be used for future refurbishment costs for Reform Movement's office facilities.
- 2. The Dilapidation Fund is for ongoing long-term maintenance and repairs of certain buildings at the Sternberg Centre.
- 3. The Leadership Development Fund is to support the training and development of current and future leaders of the Reform Movement.
- 4. The General Designated Fund represents funds made available to meet the strategic objectives for the Movement of Reform Judaism.
- 5. The Community Development Fund represents funds for the support of innovative and transferable programmes.
- 6. The Sinking Fund Account is for major works and repairs to both the Sternberg Centre and the Manor House.
- 7. The Event Voucher Fund is to fund the B'nei Mitzvah voucher programme for RSY-Netzer Events.
- 8. The Young Adult Work Fund helps fund work with young adults (23-36) through educational and social programming and leadership development.
- 9. The Mikveh Fund is to support the refurbishment of the Mikveh.
- 10. The Adult Social Care Fund supports the Combatting Loneliness and Isolation Initiative.
- 11. The Lay Chaplaincy Fund is to provide training to enhance Chaplaincy within communities.

13. Analysis of Net Assets Between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	-	495,692	495,692
Designated Funds	-	948,876	948,876
Unrestricted Funds	290,333	(34,017)	256,316
	£290,333	£1,410,551	£1,700,884

### 14. Connected Charities

The Movement for Reform Judaism is an association of 43 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are; Leo Baeck College, Manor House Trust.

The contact address for these charities is:

The Sternberg Centre, 80 East End Road, London, N3 2SY

During the year a grant £277,464 (2020: £308,960) 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 LLP Regina House 124 Finchley Road London NW3 5JS

## **Principal Address:**

The Sternberg Centre for Judaism 80 East End Road London N3 2SY **Company Limited by Guarantee Company Number:** 07431950

> Registered Charity Charity Number: 1139806

