

The movement for
REFORM JUDAISM

Trustees' Annual Report & Financial Statements 2022 5782-5783



Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

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The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31st December 2022
5782-5783

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<http://www.reformjudaism.org>

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 2022.

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 – *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.

Contd

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.
- To promote burial and cremation schemes for Constituents and Associate Congregations.

Contd

Aims (Contd)

- 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 the year; (All dates refer to the AGM, unless otherwise stated.)

Co-Chairs:

Michael Harris	.....Elected as Co-Chair 25 th June 2022
	.....Co-Opted as acting Co-Chair 18 th November 2021
	.....Elected as Joint Vice-Chair 27 th June 2021
	.....Co-Opted as Joint Vice-Chair 21 st January 2021
	.....Resigned as Board Member 21 st January 2021
	.....Elected as Board Member 28 th June 2020
Paul Langsford	.....Elected as Co-Chair 25 th June 2022
	.....Co-Opted as Acting Co-Chair 18 th November 2021
	.....Elected as Joint Vice-Chair 27 th June 2021
	.....Resigned as Vice-Chair 2020
	.....Elected as Vice-Chair 2018
	.....Resigned as Board Member 2018
	.....Elected as Board 10 th August Member 2016

Joint Chairs of Assembly of Reform Rabbis and Cantors UK -Rabbis Kathleen Middleton and James Baaden

Hon Treasurer:

Mr Roberto Lampl	..... Elected as Hon Treasurer 27 th June 2021
	.....Co-Opted as Hon Treasurer 3 rd December 2020
	..... Co-Opted as Board Member 19 th November 2020

Hon Secretary:

Melvin Pedro	.....Elected as Hon Secretary 26 th June 2022
	.....Elected as Board Member 28 th June 2020
Peter Fraser	.....Elected as Hon Secretary 29 th June 2020
	.....Elected as Board Member 26 th June 2018
	..... Co-Opted as Board Member 15 th February 2018

Board Members:

Daniel Benjamin	..... Elected 28 th June 2020
Kathy Hirst	..... Elected 30 th June 2019
Ian Lancaster	..... Elected 30 th June 2019
Joey Leskin	..... Elected 27 th June 2021
Daniel Mackintosh	.....Resigned 1 st November 2022
Gabrielle Mandell	.....Elected 26 th June 2022
Peter Fraser	.....Elected 24 th June 2022
Roy Saatchi	..... Elected 30 th June 2019
Michele Saffer	..... Elected 28 th June 2021
	.....Co-Opted 19 th November 2020
Jon Posner	..... Resigned 16 th March 2023
	.....Elected 26 th June 2022
Judy Weleminsky	.....Elected 26 th June 2022

Governance (Contd)

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. A new set of articles of association was voted in at the EGM held on Feb 26th 2023. Along with other updates, they will bring greater clarity as to how we define membership and board structure as well a new member voting system with weighting that seeks to reflect the different sizes of our member congregations.

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 Cantorial 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 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. The actual free reserves at 31st December 2022 were £679K 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 and procedures in place and regular awareness training for staff working in these operational areas.

Statement of Trustees' Responsibilities

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

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

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

The Trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charitable company and which enables them to ensure that the Financial Statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Investment Powers and Policy

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

Related Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom. At the point of going to print, following an EGM on 26th February 2023, West London Synagogues' membership terminated. This followed a long period of consultation between the movement and the synagogue. 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.

Contd

Statement as to Disclosure to our Auditors

At the time of approval of this Trustees' Report, each Trustee has confirmed that;

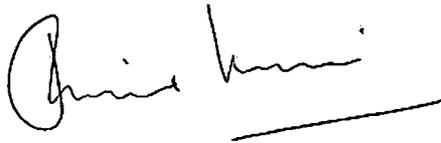
- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with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

Auditors

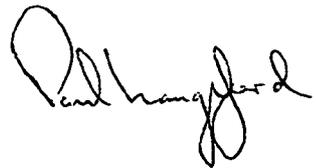
Nyman Libson Paul LLP were re-appointed as auditor at the Annual General Meeting held on 26th June 2022.

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
Co-Chair
Date: 19th June 2023



Paul Langsford
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 and Future Plans

Our separate Annual Report highlights our key achievements in detail. We are proud of what we achieved in 2022, only the second year following the pandemic and the economic downturn. With much leaner headcount and quite limited resourcing, we have continued to strive to deliver on our key areas of work.

On April 26th 2023, Rabbi Josh Levy was appointed as the CEO for the Movement for Reform Judaism commencing part-time on May 1st and full time November 1st 2023. A press release issued on April 26th is detailed below;

On behalf of the MRJ Board of trustees, I am delighted to announce the appointment of Rabbi Josh Levy as CEO of the Movement for Reform Judaism and to set out our plans alongside Liberal Judaism to create a vision for Progressive Judaism in the UK.

Rabbi Josh Levy is currently Principal Rabbi of Alyth (North Western Reform Synagogue). With the agreement of Alyth, he will begin this new role on May 1st part-time, moving to full time on the 1st of November.

Rabbi Levy joined Alyth, in North London, in 2008. A child of Menorah (Cheshire Reform Congregation) and of RSY-Netzer, he has worked at a number of other Reform synagogues. He is a former Chair of the Assembly of Reform Rabbis and Cantors, has served as Chair of the Standing Committee of the Reform Beit Din, and is a Lecturer at Leo Baeck College. He comes with a wealth of experience as well as a lifelong commitment to Reform Judaism.

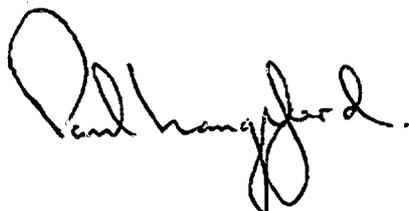
This appointment is also unique as he will be working in close partnership with Liberal Judaism's CEO, Rabbi Charley Baginsky, to lead the creation of a new Movement to represent all of Britain's Progressive Jews. This will bring the UK in line with most other countries, including the United States and Israel, which operate with one united Progressive Jewish movement.

Progressive Jews together make up around 30% of those who are affiliated to synagogues in the UK. There are more than 80 Progressive communities reaching all parts of the country. Rabbis for both movements are trained at the Leo Baeck College.

To be very clear, no one will be asked to change their synagogue name, their Reform identity, or change their prayerbook. This is about a greater resourcing of communities. As a unified group, we will be stronger and our voice will be clearer and louder. We will be able to make an even bigger contribution to the wider Jewish community both in the UK and beyond our shores. We do this for not just ourselves, but for our children and future generations. We safeguard Judaism for the future. This proposal is fully supported by the Trustees of the Movement for Reform Judaism and is one which recognises the voices we have heard from our clergy and lay leadership.

We recognise that the success of our future endeavors needs your input and we remain committed to leading alongside you and ensuring that there are regular chances to hear from you and update you. All final decisions will be subject to approval of a General Meeting.

There will be monthly update meetings which will work in conjunction with additional meetings and discussions with senior leadership, clergy, staff and lay leadership.



Paul Langsford on behalf of the trustees for the Movement for Reform Judaism

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



Jewish Youth Fund

Netzer Olami (Tamar)



SHORESH CHARITABLE TRUST

Shoresh Charitable Trust

UJIA



The Movement for Reform Judaism

Review of Financial Position

2022 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.

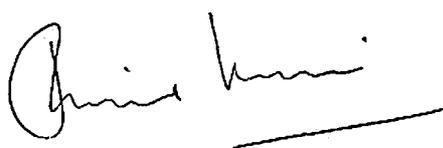
The total incoming resources amounted to £2,738k for the year compared to £1,834k for the 2021. This is an increase of £904k in the year and is mainly due to the impact of higher income from Israel Tour taking place again and a legacy of £250k.

Charitable expenditure during the year amounted to £2,554k compared to £1,916k an increase of £638k. This was mainly due to the increased costs associated with running a full Israel Tour programme in 2022.

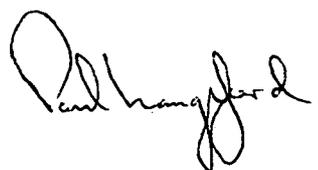
Overall there was a net surplus of £183.6k for the year, mainly as a result of the aforementioned legacy.

2023 Budget

The 2023 budget has been set in line with our operating plan for 2023.



Michael Harris
Co-Chair
Date: 19th June 2023



Paul Langsford
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 2022, 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).

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 2022 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.

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.

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.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement on page 4. 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.

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.

Use of our report

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.



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 5JS

Date: 19th June 2023

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31st December 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Designated Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<u>INCOME FROM:</u>						
Donations and legacies	2	654,159	54,349	19,100	727,608	727,343
Income from Investments		2,415	-	-	2,415	78
Income from Charitable Activities	3	1,117,172	787,652	-	1,904,824	1,005,263
Other Income	4	103,572	-	-	103,572	101,703
Total Income and Endowments		£ 1,877,318	£ 842,001	£ 19,100	£ 2,738,419	£ 1,834,387
<u>EXPENDITURE ON:</u>						
Raising funds	5	64,109	-	-	64,109	104,452
Charitable Activities	6	1,539,004	910,312	41,420	2,490,736	1,811,921
Total		£ 1,603,113	£ 910,312	£ 41,420	£ 2,554,845	£ 1,916,373
Net Expenditure		274,205	(68,311)	(22,320)	183,574	(81,986)
Net Movement in Funds		£ 274,205	£ (68,311)	£ (22,320)	£ 183,574	£ (81,986)
Total funds brought forward at 1st January 2022		£ 256,316	£ 495,692	£ 948,876	£ 1,700,884	£ 1,782,870
Total Funds carried forward at 31st December 2022		£ 530,521	£ 427,381	£ 926,556	£ 1,884,458	£ 1,700,884

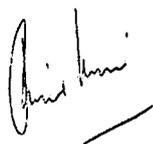
The Notes on pages 19 to 31 form part of these Financial Statements

Statement of Financial Position

Company Number 07431950
As at 31st December 2022

	Note	2022 £	2022 £	2022 £	2021 £
Fixed Assets					
Tangible Assets	8		277,910		290,333
Current Assets					
Stock of Publications	9	65,678		73,084	
Debtors	10	229,223		343,775	
Cash at Bank and in Hand		1,608,324		1,204,758	
		<u>1,903,225</u>		<u>1,621,617</u>	
Creditors Amounts falling due within one year	11	296,677		211,066	
			<u>1,606,548</u>		<u>1,410,551</u>
Net Current Assets					
			<u>£ 1,884,458</u>		<u>£ 1,700,884</u>
Funds					
Restricted Funds	12		427,381		495,692
General - Designated Funds	13		926,556		948,876
Unrestricted Funds			530,521		256,316
			<u>£ 1,884,458</u>		<u>£ 1,700,884</u>

The Financial Statements were approved and authorised for issue by the Board of Trustees on 19th June 2023 and were signed on its behalf by:



Michael Harris
Co-Chair



Paul Langsford
Co-Chair



Roberto Lampi
Honorary Treasurer

The Notes on pages 19 to 31 form part of these Financial Statements

Statement of Cash Flow

	2022	2021
	£	£
Cashflow from operating activities		
Net Movement in Funds	183,574	(81,986)
Adjustments for:		
Depreciation of tangible assets	12,423	12,423
Decrease/(Increase) in stocks	7,406	(12,810)
(Increase)/Decrease in Debtors	114,552	(56,616)
(Decrease)/Increase in creditors	85,611	(34,760)
Net cash generated from operating activities	£ 403,566	£ (173,749)
Cash flows from investing activities		
Purchase of tangible assets	-	4,759
Net Cash used in investing activities	£ 0	£ 4,759
Net increase in cash and cash equivalents in the year	403,566	(178,508)
Cash and cash equivalents at the beginning of the year	1,204,758	1,383,266
Cash and cash equivalents at the end of the year	£ 1,608,324	£ 1,204,758

The Notes on pages 19 to 31 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2022

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.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

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 surplus for the year of £183,574 and as at the reporting date held £1,608,324 in cash and net current assets of £1,606,548. After deducting restricted funds of £427,381, the charity was showing free reserves (including designated funds) of £1,179,467. This surpasses the required reserves policy of £500,000 free reserves. The budget set for 2023, indicates a small deficit for the year and adequate working capital reserves.

The charity's income levels have almost returned to the levels pre pandemic and were aided by an unexpected legacy of £250k. The budgets remain 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 2023, 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.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

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.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

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.

contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
2. Donations and Legacies				
UJIA	53,119	-	-	53,119
Fundraising Income	601,040	-	-	601,040
Financial Assistance	-	54,349	-	54,349
Others	-	-	19,100	19,100
Total Grants & Donations	£ 654,159	£ 54,349	£ 19,100	£ 727,608
	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
2. Donations and Legacies				
UJIA	57,498	-	-	57,498
Fundraising Income	343,345	-	-	343,345
Financial Assistance	-	326,500	-	326,500
Others	-	-	-	-
Total Grants & Donations	£ 400,843	£ 326,500	-	£ 727,343
	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2022
	£	£	£	£
3. Charitable Activities				
Assessment Income	986,473	-	-	986,473
Activities and Events	130,699	787,652	-	918,351
TOTAL INCOME	£ 1,117,172	£ 787,652	£ 0	£ 1,904,824
	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2021
	£	£	£	£
3. Charitable Activities				
Assessment Income	807,118	-	-	807,118
Bad Debt Provision	42,736	-	-	42,736
Activities and Events	109,480	211	45,718	155,409
TOTAL INCOME	£ 959,334	£ 211	£ 45,718	£ 1,005,263

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

4. Other Income	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Other Income	103,572	-	-	103,572
	£ 103,572	-	-	£ 103,572

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

5. Raising Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Fundraising Expense	31,910	-	-	31,910
Publicity	32,199	-	-	32,199
	£ 64,109	-	-	£ 64,109

5. Raising Funds	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Fundraising Expense	74,929	-	-	74,929
Publicity	29,523	-	-	29,523
	£ 104,452	-	-	£ 104,452

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
	£	£	£	£
Grant Giving	241,861	-	-	241,861
Supporting Synagogues	516,118	-	41,420	557,538
Events and Activities	526,870	910,312	-	1,437,182
Subscriptions	32,257	-	-	32,257
Bad Debt Provision	161,140	-	-	161,140
Governance	60,758	-	-	60,758
	£ 1,539,004	£ 910,312	£ 41,420	£ 2,490,736

6. Charitable Activities	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Grant Giving	305,211	-	-	305,211
Supporting Synagogues	490,780	-	86,234	577,014
Events and Activities	501,004	354,883	-	855,887
Subscriptions	30,674	-	-	30,674
Governance	43,135	-	-	43,135
	£ 1,370,804	£ 354,883	£ 86,234	£ 1,811,921

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

Analysis of Support Costs

	Total 2022	Total 2021
	£	£
Support Staff Costs	86,128	136,413
Training Costs	802	460
Rent	19,048	10,697
Insurance	13,996	10,882
Printing, postage, stationery	13,749	10,908
Telephone	2,404	2,726
Computer Costs	42,916	33,193
Travelling	100	-
Depreciation	5,491	5,491
Other Costs	59,242	35,380
	£ 243,876	£ 246,150

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

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2022
		£	£	£
Support Staff Costs	12,000	-	-	12,000
Accountancy	48,758	-	-	48,758
Audit	12,000	-	-	12,000
Total Governance	£ 72,758	-	-	£ 72,758

Governance Costs	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2021
	£	£	£	£
Support Staff Costs	12,000	-	-	12,000
Accountancy	31,135	-	-	31,135
Audit	11,000	-	-	11,000
Total Governance	£ 54,135	-	-	£ 54,135

7. Staff Costs	2022	2021
	£	£
Wages and salaries	796,633	787,792
Social security costs	78,208	77,071
Pension costs	91,253	95,686
	£ 966,094	£ 960,549

Average monthly number of employees	23	26
Average Full Time Equivalents	18	22

The emoluments of higher paid employees fell into the following range:	2022	2021
£60,001 - £70,000	2	-
£70,001 - £80,000		
£80,001 - £90,000	1	1

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:

	2022	2021
	£	£
	£ 353,247	£ 335,262

During the year, no Trustees received any remuneration or benefits or reimbursed expenses, (2021 reimbursed expenses £0).

During the year payments were made to two employees on termination of employment. The amount of these payments totalled £10,080.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

8. Tangible Fixed Assets	Building Development	Furniture & Equipment	Total
Cost	£	£	£
At 1st January 2022	346,603	749,394	1,095,997
Additions	-	-	-
At 31st December 2022	£ 346,603	£ 749,394	£ 1,095,997
Accumulated Depreciation			
At 1st January 2022	62,388	743,276	805,664
Charge for the year	6,932	5,491	12,423
At 31st December 2022	£ 69,320	£ 748,767	£ 818,087
Net book value			
At 31st December 2022	£ 277,283	£ 627	£ 277,910
At 31 December 2021	£ 284,215	£ 6,118	£ 290,333

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.

9. Stock	2022	2021
	£	£
Stock of Publications	64,277	72,303
Merchandise	1,401	781
	£ 65,678	£ 73,084

10. Debtors	2022	2021
	£	£
Other debtors	64,812	98,337
Prepayments and accrued income	164,411	245,438
	£ 229,223	£ 343,775

11. Creditors	2022	2021
	£	£
Other creditors	28,974	34,459
Other taxation and social security	19,211	21,065
Accruals and deferred income	248,492	155,542
	£ 296,677	£ 211,066

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

12. Restricted Funds

	Balance as at 01-Jan-22 £	Movement in Funds:		Balance as at 31-Dec-22 £
		Incoming £	Outgoing £	
1. RSY- Netzer Events Subsidy Fund	278,482	43,842	60,833	261,491
RSY- Netzer Events	-	787,652	787,652	-
2. RSY-Netzer Social Action Fund	1,370	120	-	1,490
3. Madrichim Fee Provision	1,727	-	1,541	186
4. Jubilee Lecture Fund	1,398	-	-	1,398
5. Jack Petchey Foundation	7,855	2,000	-	9,855
6. Ministers Benevolent Fund	4,680	-	-	4,680
7. Social Action Crisis Fund	2,132	-	-	2,132
8. New Jewish Initiative	1,646	-	-	1,646
9. Human Rights Seminar	1,872	-	-	1,872
10. The Ziege Young Adults Education Support	847	-	-	847
11. Lamedvavnik	31,524	-	-	31,524
12. Rissen Funds	19,122	1,387	-	20,509
13. Jeneration Journey Funds	10,088	-	-	10,088
14. Mohelim	350	-	-	350
15. Young Persons Mental Health	132,599	7,000	60,286	79,313
	£ 495,692	£ 842,001	£ 910,312	£ 427,381

- The RSY-Netzer Events Subsidy Fund is 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 raised to pay for a special annual lecture on Reform Judaism.
- The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
- The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
- The Social Action Crisis Fund is available to support social action emergencies.
- The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
- The Human Rights Seminar supports interfaith dialogue and action.
- The Ziege 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.
- Lamedvavnik - Funds raised to develop the new Movement prayer books.
- The Rissen Fund supports the creation of new prayer books.
- 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.
- The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.

Contd

Notes to the Financial Statements Year Ended 31st December 2022 (Contd)

13. Designated Funds

Movement in Funds

	Balance as at 01-Jan-22 £	Incoming £	Outgoing £	Transfers £	Balance as at 31-Dec-22 £
1. Manor House Development	234,072	-	6,932	-	227,140
2. Dilapidation Fund	52,056	-	-	-	52,056
3. Leadership Development Fund	11,803	-	5,000	-	6,803
4. General Designated Fund	261,309	-	-	-	261,309
5. Community Development Fund	122,713	-	-	-	122,713
6. Sinking Fund Account	156,829	19,100	-	-	175,929
7. Event Voucher Fund	35,200	-	3,200	-	32,000
8. Young Adult Work	20,187	-	-	-	20,187
9. Mikveh	660	-	-	-	660
10. Adult Social Care	29,099	-	2,885	-	26,214
11. Lay Chaplaincy	24,948	-	23,403	-	1,545
	£ 948,876	£ 19,100	£ 41,420	-	£ 926,556

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.

14. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2022
	£	£	£
Restricted Funds	-	427,381	427,381
Designated Funds	-	926,556	926,556
Unrestricted Funds	277,910	252,611	530,521
	£ 277,910	£ 1,606,548	£ 1,884,458

	Tangible Fixed Assets	Net Current Assets	Total 2021
	£	£	£
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

15. Connected Charities

The Movement for Reform Judaism is an association of 42 Reform congregations throughout the United Kingdom.

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the

Manor House Trust. The contact address for these charities is:

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

During the year a grant £219,873 (2021: £277,464) was paid to the Leo Baeck College.

Non adjusting post balance sheet event

Subsequent to the year end, the Trustees and members of MRJ have agreed in principle to a merger with another charity which has similar objects. The process of implementation is in a very early stage and there will be little change to the operations of MRJ over the next 12 months.

These financial Statements do not therefore include any adjustments in connection with the merger that may prove necessary at a later stage of the process.

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

President:

Sir Trevor Chinn, CVO – Resigned 31st December 2020

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



The movement for
REFORM JUDAISM

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*"to enable the growth of a vibrant Reform Judaism,
inspiring individuals and communities with Reform values and traditions"*