



Trustees' Annual Report & Financial Statements 2017 5777-5778



The Movement for Reform Judaism
(A Company Limited by Guarantee)
Trustees' Annual Report and Financial Statements
for the Year Ended 31 December 2017
5777-5778

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Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

The Movement for Reform Judaism

Trustees' Report

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their Annual Report together with the audited Financial Statements of the Movement for Reform Judaism (the Company) for the year ended 31 December 2017.

The Financial Statements comply with the, the Companies Act 2006, the Memorandum and Articles of Association and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015).

The Company is a registered charity (number 1139806), (a company limited by guarantee number 07431950), and was incorporated on 8 November 2010.

Objectives

The objectives of the Movement are to promote and foster Reform Judaism and to promote any charitable purpose calculated to further the welfare of the Jewish people in the UK in Israel or elsewhere in the world.

Mission

The mission of the Movement is to enable the growth of a vibrant Reform Judaism, inspiring individuals and communities with Reform values and traditions underpinned by the core values of; creating inclusive, egalitarian communities, valuing difference, bringing holiness into the world by seeking meaning in our lives and a just society for all and treasuring the autonomy of the individual, Jewish tradition and the insights of the wider world.

Aims

- To promote the interpretation of Reform Jewish teaching and practice in relation to contemporary life.
- To promote and co-ordinate the education and religious instruction of Jews.
- To promote and co-ordinate the spiritual life and general welfare of Jewish youth and encourage and co-ordinate youth organisations among Constituents.
- To promote and assist in the establishment and nurturing of Reform congregations of Jews.
- To assist in the exploration of, or initiation of, other forms of Jewish religious community.
- To promote the Leo Baeck College, and/or other institutions, for the study of Progressive Judaism and the training of rabbis, teachers, staff and voluntary leaders.
- To promote the Reform Beit Din to whom the Movement shall refer (*inter alia*) all questions relating to the Jewish status of members and prospective members of Constituents and Associate Congregations.

- To promote the Assembly of Reform Rabbis 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.
- To promote and nurture Jewish cultural and welfare activities.
- To participate in the work of the wider Jewish community.
- To foster greater understanding among Jews.
- To foster greater understanding between Jews and non-Jews.

The Trustees confirm that they referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

The charity's affairs are governed by its Memorandum and Articles of Association which allow for any activities covered by the charity's objectives with no specific restrictions. The liability of the members in the event of the Company being wound up is limited to a sum not exceeding £10.

Governance

The Trustees of the charity are also the Directors of the Company for the purpose of company law and any reference to Trustees is therefore also to Directors, collectively known as the Board. Those who served during the year were:-

Chair	Mr Geoffrey Marx	Elected 2016	
Vice-Chair.....	Mr Jonathan Oppenheimer	Elected 2016	
Vice-Chair (Chair of Assembly of Reform Rabbis and Cantors UK)	Currently Rabbi Josh Levy		
Honorary Treasurer.....	Mr Paul Winter	Elected 2011	Re-elected 2016
Honorary Secretary	Ms Sue Pearlman	Elected 2014	Re-elected 2016

Board Members:

.....	Ms Sherry Ashworth	Elected 2015	
.....	Mr Jonni Berger	Retired 2017	
.....	Ms Brenda Dinsdale	Elected 2013	Re-elected 2016
.....	Ms Alisa Gerrard	Co-Opted October 2016	Elected 2017
.....	Ms Debbie Jacobs	Elected 2013	Re-elected 2017
.....	Mr David Karat	Retired 2017	
.....	Ms Cathy Knowles	Elected 2015	
.....	Mr Paul Langsford	Elected 2016	
.....	Ms Sophie Lipton	Co-Opted March 2017	Elected 2017
.....	Mr Roger Nagioff	Co-Opted September 2017	
.....	Ms Rina Persaud	Retired 2017	

Prior to 2016, Members of the Board were elected each year. At the 2016 AGM the Articles of Association were changed and Trustees now retire in rotation at the end of their 3-year term and are eligible for re-election for one further term. Honorary Officers can serve for 3 consecutive terms. At each AGM, one-third of the directors or the number nearest to one-third, must retire from office. Each new Board member is provided with an induction pack and is introduced to the work of the Movement by other Board members and the senior Movement staff.

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

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

Pay Policy for Senior Staff

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

The pay of the senior staff is reviewed annually, the directors benchmark against pay levels in other similar charities.

Reserves Policy and Risk Management

The Trustees have considered the risks faced by the charity and have taken appropriate steps to address the related issues. Significant risks to income mainly arise from our dependence on fundraising from individuals and the ability of our communities to pay their Assessment Fee. Internal risks are reduced by the implementation of procedures for authorisation of all transactions and projects.

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500K. These actual free reserves at 31 December 2017 were £750K above this figure. The Trustees are of the opinion that net assets held are sufficient to meet the charity's financial obligations.

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

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- observe the methods and principles in the Charity's Statement of Recommended Practice (SORP);

- state whether applicable UK Accounting Standards have been followed subject to any material departures and explained in the financial statements;
- prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

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

Investment Powers and Policy

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

Related Charities

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

Statement as to Disclosure to our Auditors

At the time when this Trustees' Report is approved, each Trustee has confirmed that;

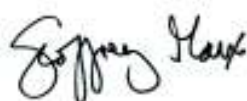
- so far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- they have taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the charitable company's auditors in connection with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

Auditors

Nyman Libson Paul was re-appointed as auditor at the Annual General Meeting held on 25 June 2017.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415a of the Companies Act 2006.

For and on behalf of the Trustees



Geoffrey Marx - Chair
Date: 10 May 2018

The Impact of The Movement for 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** with opportunities for people and communities to develop with advice and support and the sharing of best practice across the entire movement.
- **Bringing communities together** with inspiring and transformative events like Chagigah, our celebration of Reform Judaism; the Northern Communities Weekend and Shirei Chagigah, our music conference.
- **Continuing the intellectual and spiritual development** of Reform Judaism with liturgy, publications and inspiring resources enriching our Jewish lives.
- **Developing Reform Jewish communities across the country** by identifying areas for growth and expansion, supporting and nurturing new communities and new kinds of communities.

Key Highlights 2017

- **Reform Judaism is a community of communities**, a multiplier for each congregation, creating and delivering Reform Judaism in all its diversity, underpinning growth and well-being and devolving best practice across all our communities for their and our future together.

- **Shirei Chagigah, our biennial music conference**, took place in July, with four days of workshops, concerts and prayer hosted by Radlett Reform Synagogue and Finchley Reform Synagogue and attended by people from five countries; a perfect example of Reform Judaism and communities working together.

- **Northern Chagigah, our residential weekend for northern communities** was an uplifting gathering of 120 people from 11 out of the 13 communities in the region. To quote Sherry Ashworth from Manchester, "Reform Judaism in Scotland and the north of England is on an upswing – we are growing in numbers, enthusiasm, learning and commitment".

- **2017 was a year of renewal and innovation** with some exciting key appointments with a particular focus on working with young people, students and young adults.



- **Josh Martin was appointed as Informal Education Director**, taking responsibility for RSY-Netzer and Jeneration, our young people's Mental Health and Wellbeing Team, as well as helping Reform communities to develop their informal education work for young people.

- **We have deepened our capacity to work with young people with mental health challenges** through the appointment of Mark Greenfield, who joins Sharon Daniels as part of our young people's Mental Health and Wellbeing team. The expansion of this team to form a unique and nationally trend setting endeavour has been funded by the generosity of a single donor and responds to the needs of our communities and our desire to provide a safe and inclusive environment for participants on our programmes for young people.

- **Chaplain Rabbi Daniel Lichman has joined us** and together with Rabbi Leah Jordan from Liberal Judaism, they are supporting our students around the country as chaplains to the Alliance for Progressive Judaism.

- **Maya Skaarbrevik began her important work as Jeneration Fieldworker** working with Jewish students on campus to provide

Progressive-led Shabbat dinners, social events, student training, residential weekends and trips abroad, and that important warm feeling of community. Jeneration and the Alliance Chaplaincy are already working closely together to ensure that our students are supported and represented on campus by a strong Reform voice.

- **Our work with young adults beyond university continues** with the appointment of Yael Roberts as Reform Judaism's Young Adults Community Organiser providing inspirational learning and programming for young adults across the country.

- **2017 saw the ordination of six remarkable and exceptional new rabbis for Reform** communities from Leo Baeck College. Our partnership with the college – the heart of the intellectual

and spiritual life of the Progressive Jewish community – is a key part of our work.

- **Over 300 people of all ages celebrated 70 years of Reform youth** movements at the Sternberg Centre in September.

- **Rabbi Janner-Klausner, Senior Rabbi to Reform Judaism, and our community rabbis across the country** represent a strong voice for the Movement and our values in wider society.

- **The public profile of Reform Judaism flourishes** with expanding media coverage. Increasingly, the Jewish voice in broadcast media is a positive and engaging Reform voice.

- **2017 saw tea parties and telethons reaching out to our synagogue members as part of our Communities that Care Initiative.** Communities are responding well and have reported that these events have even helped to shape care provision.

- **2017 ended with planning underway for a** conference on Combatting Loneliness and Isolation in 2018 looking at practical ways to combat loneliness and isolation, and Chagigah – our biennial weekend away in June celebrating Reform Judaism and being part of something bigger. Chagigah will see the launch our newest Initiative: Financial Sustainability. This will focus on developing and co-creating new approaches learning from different experiences in the UK and around the world.



Grants

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



Investec

Jack Petchey Foundation



Jewish Child's Day

Jewish Youth Fund



Noswal Charitable Trust



Shores Charitable Trust

UJIA



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

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



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

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

- **Co-creation with Communities**

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



- **Loving Judaism**

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

- **Reform Judaism as a National Movement**

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



- **From Youth to Adulthood**

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

- **National Leader on Social Issues**

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



- **Co-creation – Embedding the Principles of Relational Judaism**

- ☆ 8-12 communities will develop their chosen projects based around their own unique challenges, partnering with Reform Judaism along their journey.
- ☆ 10-15 leaders from amongst the 150 leaders trained since Chagigah 2016, will participate in the national leadership of RJ
- ☆ Develop the Money for Values: Re-Thinking Synagogues' Finance initiative, launched at Chagigah 2018, with 2-3 communities joining per year, learning to understand the ties between relationships, engagement, and financial contribution
- ☆ Assembly of Reform Rabbis and Cantors UK to participate in the Clergy Training Initiative launched in January 2018



- **Loving Judaism – Fostering Inspired and Engaged Reform Jews**

- ☆ Judaism On The Go/Way - "*U'valechtacha ba'derech*"
 - To have a fully functioning Reform Judaism app - that strengthens our members capacity to practice Judaism and also is a conduit into Reform Judaism for those not yet engaged.
- ☆ With all your heart - "*B'chol l'vavecha*".
 - A core group of clergy, communities and RJ will undertake 2 years of learning resulting in the Tefillah Initiative launching at Chagigah 2020.
 - A team of communities will develop intentional, purposeful, engaging prayer, using tefillah as a tool for community growth and engagement.
 - With all your soul - "*U'v'chol nafshecha*" - Together with communities develop a strategy to promote the use of music in Reform Judaism in order to enrich all areas of communal life, especially *tefillah*.
- ☆ With all your might "*U'v'chol me'odecha*"
 - Subscribers to 'Reform Judaism In 1000 words' and Eits Chinuch increased by 25%.
 - Online resources for educators updated and added to regularly with each section being revisited at least annually.
 - Increased range of online resources and platforms bringing increased traffic to the relevant sections of the website.



- **Reform Judaism as a National Movement – Strengthening our National Community**

- ☆ Together we will develop a national covenant/charter which:
 - defines our shared values and purpose,
 - creates agreed standards of professional practices,
 - sets out mutual expectations of key components of Reform Judaism whilst recognising their autonomy,
 - and respects the spectrum of religious practice within our community.



- **From Youth to Adulthood – Developing Meaningful and Lasting Relationships**

- ☆ Higher number of senior leaders in RSY-Netzer applying for roles on events.
- ☆ Increased retention at key stages in RSY-Netzer journey – year 9, year 13.
- ☆ Develop and run at least one alternative model of national involvement leading to a higher percentage of our members engaging in national events.
- ☆ Continuing to work with communities to ensure that the national journey is reflected in, and reflective of, the provision within communities.
- ☆ Reform students leading in Reform and cross-communal Jewish life on at least 5 campuses in the UK.
- ☆ Develop cohorts of young adult leaders who embrace Reform Jewish values.
- ☆ Increased percentage of *vatikim* (alumni) declare an interest in ongoing communal involvement.



- **National Leader in Social Issues – Responding to the Social Justice Priorities of Our Members**

- ☆ We will drive a campaign engaging a significant number of communities and members to make a national impact. This campaign will be selected through listening to our members and understanding their passions.
- ☆ Together we will identify local leaders to build national and local teams that will champion our campaigns.
- ☆ To identify additional resource required to lead on this work, and fundraise and procure resources in order to achieve this.

The Movement for Reform Judaism Review of Financial Position

2017 Accounts

The Financial Statements have been prepared in accordance with the Statement of Recommended Practice (SORP), 'Accounting and Reporting by Charities': Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective January 2015).

The total incoming resources amounted to £4,181k for the year. This is mainly due to the increase in event and tour income and transfers from provisions/accruals to designated funds for bad debts recovered and a sinking fund for a share of the costs of major building works at the Sternberg Centre.

Charitable expenditure during the year amounted to £3,788k. The increase in expenses is largely due to the higher number of events and tours in the year.

2018 Budget

2018 budget has been set in line with the strategic objectives of the organisation.

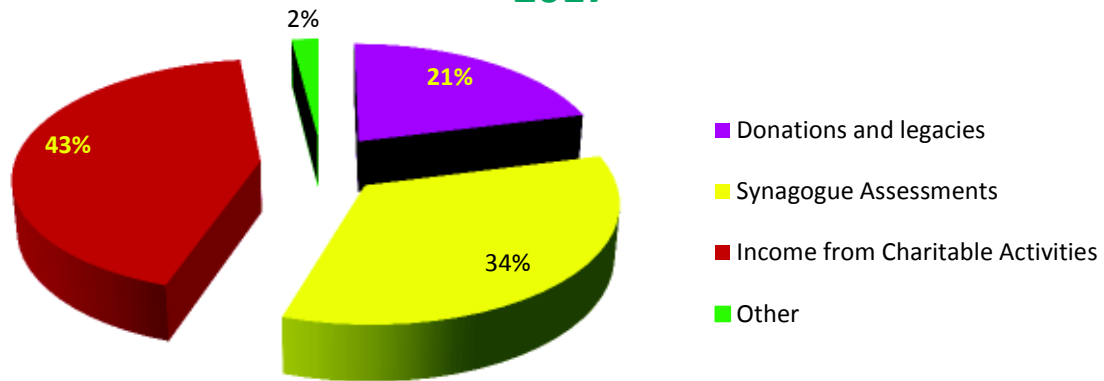
A handwritten signature in black ink, appearing to read 'Geoffrey Marx'.

Geoffrey Marx - Chair

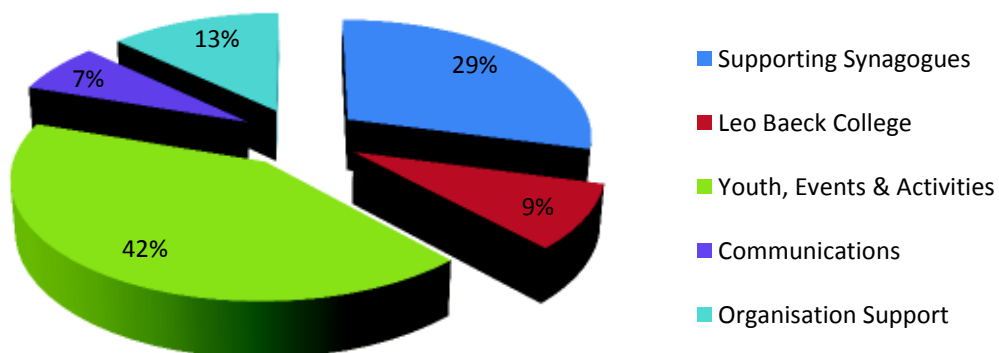
Date: 10 May 2018

Our Funding

How We Are Funded 2017



Where Our Funding Goes 2017



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 31 December 2017, 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 31 December 2017 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.

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

Conclusions relating to going concern

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

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

Other information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the 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 X, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' responsibilities for the audit of the financial statements

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

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

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



Jennifer Pope (Senior Statutory Auditor)
for and on behalf of
Nyman Libson Paul

Chartered Accountants
Statutory Auditors

Regina House
124 Finchley Road
London
NW3 5JS

Date: 10 May 2018

The Movement for Reform Judaism

Statement of Financial Activities

Incorporating Income and Expenditure Account

for the Year ended 31 December 2017

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2017 £	Total 2016 £
INCOME FROM:						
Donations and Legacies	2	713,354	139,786	-	853,140	741,487
Income from Investments		342	-	-	342	1,836
Income from Charitable Activities	3	1,510,169	1,338,453	365,341	3,213,963	2,681,744
Other Income		113,373	-	-	113,373	109,929
Total Income and Endowments		£ 2,337,238	£ 1,478,239	£ 365,341	£ 4,180,818	£ 3,534,996
EXPENDITURE ON:						
Raising Funds	4	214,942	-	-	214,942	238,837
Charitable Activities	5	2,095,457	1,407,089	70,591	3,573,137	3,208,876
Total		£ 2,310,399	£ 1,407,089	£ 70,591	£ 3,788,079	£ 3,447,713
Net Income		£ 26,839	£ 71,150	£ 294,750	£ 392,739	£ 87,283
Transfers between Funds		£ (25,000)	-	£ 25,000	-	-
Net Movement in Funds		£ 1,839	£ 71,150	£ 319,750	£ 392,739	£ 87,283
Total Funds Brought Forward at 1 January 2017		£ 401,436	£ 308,176	£ 884,301	£ 1,593,913	£ 1,506,630
Total Funds Carried Forward at 31 December 2017		£ 403,275	£ 379,326	£ 1,204,051	£ 1,986,652	£ 1,593,913

The Notes on pages 25 to 32 form part of these Financial Statements.

The Movement for Reform Judaism
Statement of Financial Position
Company Number 07431950
As at 31 December 2017

	Note	2017 £	2017 £	2016 £	2016 £
Fixed Assets					
Tangible Assets	7		354,478		386,312
Current Assets					
Stock of Publications		33,685		31,019	
Debtors	8	169,338		312,577	
Cash at Bank and in Hand		1,880,822		1,776,344	
		<u>2,083,845</u>		<u>2,119,940</u>	
Creditors' amounts falling due within one year	9	451,671		912,339	
		<u></u>		<u></u>	
Net Current Assets			1,632,174		1,207,601
Net Assets			<u>£ 1,986,652</u>		<u>£ 1,593,913</u>
Funds					
Restricted Funds	10		379,326		308,176
General - Designated Funds	11		1,204,051		884,301
Unrestricted Funds			403,275		401,436
			<u>£ 1,986,652</u>		<u>£ 1,593,913</u>

The Financial Statements were approved and authorised for issue by the Board of Trustees on 10 May 2018 and were signed on its behalf by:



Geoffrey Marx
Chair



Paul Winter
Honorary Treasurer

The Notes on pages 25 to 32 form part of these Financial Statements.

The Movement for Reform Judaism

Statement of Cash Flow

	2017	2016
	£	£
Cashflow from operating activities		
Net Movement in Funds	392,739	87,283
Adjustments for:		
Depreciation of tangible assets	39,140	25,112
Decrease/(Increase) in stocks	(2,666)	3,070
(Increase)/Decrease in Debtors	143,239	(89,724)
(Decrease)/Increase in creditors	(460,668)	228,610
Net cash generated from operating activities	£ 111,784	£ 254,351
Cash flows from investing activities		
Purchase of tangible assets	7,306	-
Net Cash used in investing activities	£ 7,306	-
Net increase in cash and cash equivalents in the year	104,478	254,351
Cash and cash equivalents at the beginning of the year	1,776,344	1,521,993
Cash and cash equivalents at the end of the year	£ 1,880,822	£ 1,776,344

The Notes on pages 25 to 32 form part of these Financial Statements.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

1. Accounting Policies and Details of Estimates

1.1 Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

The Movement for Reform Judaism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Company information

The Movement for Reform Judaism is a private company limited by guarantee and incorporated in England. The address of its registered office and principal place of business is The Sternberg Centre for Judaism, 80 East End Road, London, N3 2SY.

1.3 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Transfer between funds occur for a number of reasons including when funds are closed on completion of a project, when fixed assets are purchased or when Trustees decide to release funds from a designated fund.

1.4 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income arises from grants and donations, fundraising events, Israel tours and other activities and events. Income from donations and legacies is recognised on an actual receipts basis. Income from Investments is recognised on an actual receipts basis. Income from Charitable Activities for synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised on a most probable basis.

1.5 Expenditure

Expenditure is charged to the Statement of Financial Activities on an accruals basis as a liability is incurred and is classified as follows:

- i. Cost of Raising Funds – this comprises all costs incurred with attracting voluntary income to finance the charitable objectives.
- ii. Charitable Expenditure – this comprises all expenditure incurred in the delivery of activities and services.
- iii. Support Costs – this comprises central costs which are allocated to the charitable activities and governance costs on a basis consistent with the use of the resources.
- iv. Governance Costs – this comprises all costs associated with meeting constitutional and statutory requirements.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

1.6 **Going concern**

The Trustees have reviewed the circumstances of the charity, and consider that adequate resources continue to be available to fund the activities of the charity of the foreseeable future. The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

1.7 **Tangible fixed assets and depreciation**

Building development

Improvements are for the charity's share of a major site development project that was completed in 2012. The improvements are stated at cost less accumulated depreciation.

Furniture and equipment

Furniture and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses. Cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation and residual values

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture and equipment	-	20% reducing balance
Building development	-	2% straight line

1.8 **Stocks**

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

1.9 **Debtors**

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

1.10 **Cash at bank and in hand**

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

1.11 **Creditors**

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

1.12 **Judgements in applying accounting policies and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the reporting date and the amounts reported for revenues and expenses during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

Accruals

The company makes an estimate of accruals at the year-end based on invoices received after the year end and work undertaken which has not been invoiced based on quotations or estimates of amounts that may be due for payment.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

Tangible assets

Tangible assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending upon a number of factors. In re-assessing the assets' lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account.

1.13 Provisions for liabilities

Provisions are made where an event has taken place that gives the charity a legal or constructive obligation that probably requires settlement by a transfer of economic benefit, and a reliable estimate can be made of the amount of the obligation.

Provisions are charged as an expense to statement of financial activities in the year that the charity becomes aware of the obligation, and are measured at the best estimate at the reporting date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

Contingent liabilities are not recognised. They arise as a result of past events when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date, or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow is remote.

When payments are eventually made, they are charged to the provision carried in statement of financial position.

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
2. Donations and Legacies					
UJIA	90,900	-	-	90,900	91,000
Fundraising Income	589,954	-	-	589,954	540,737
Financial Assistance	-	139,786	-	139,786	79,750
Others	32,500	-	-	32,500	30,000
Total Grants & Donations	£ 713,354	£ 139,786	-	£ 853,140	£ 741,487

The income from grants and donations is £853,140 (2016: £741,487) of which £713,354 was unrestricted (2016: £661,737) and £139,786 was restricted (2016: £79,750). The Restricted Funds were funds raised from organisations and trusts to provide financial assistance to participants on the events and tours throughout the year.

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
3. Charitable Activities					
Assessment Income	1,114,082	-	-	1,114,082	1,115,902
Bad Debt Recovery/(Provisions)	83,381	-	-	83,381	(11,137)
Activities and Events	312,706	1,338,453	365,341	2,016,500	1,576,979
TOTAL INCOME	£ 1,510,169	£ 1,338,453	£ 365,341	£ 3,213,963	£ 2,681,744

The income from Charitable Activities is £3,213,963 (2016: £2,681,744). £1,510,169 (2016: £1,206,902) was raised from Unrestricted Funds and includes Assessment Income, which is the levy raised from the 42 member synagogues, which totals £1,197,463 (2016: £1,104,765) net of Bad Debt Provision, and in 2017 includes a Bad Debt Recovery of £104,000. £312,706 (2016: £102,137) is the allocation to Unrestricted Funds from Activities and Events. The Restricted Funds of £1,338,453 (2016: £1,376,994) is the revenue from the Annual Events and Tours. The Designated Funds, £365,341 (2016: 97,848), includes two new designated funds for the Young Persons Mental Health Team and Alliance Chaplaincy Work

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
4. Raising Funds					
Fundraising Expense	150,185	-	-	150,185	172,797
Publicity	64,757	-	-	64,757	66,040
	£ 214,942	-	-	£ 214,942	£ 238,837

Expenditure on raising funds was £214,942 (2016: 238,837). This expenditure includes the cost of fundraising events and publicity

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
5. Charitable Activities					
Leo Baeck Grant	379,192	-	-	379,192	306,994
Supporting Synagogues	698,512	-	70,591	769,103	573,548
Events and Activities	858,172	1,407,089	-	2,265,261	2,161,746
Subscriptions	59,872	-	-	59,872	48,473
Governance	99,709	-	-	99,709	118,115
	£ 2,095,457	£ 1,407,089	£ 70,591	£ 3,573,137	£ 3,208,876

Expenditure on charitable activities was £3,573,137 (2016: £3,208,876) of which the Unrestricted Funds costs were £2,095,457 (2016: £1,733,874), Restricted Funds costs were £1,407,089 (2016: £1,466,970) and Designated Funds costs were £70,591 (2016: £8,032).

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

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

Analysis of Support	Total 2017 £	Total 2016 £
Support Staff Costs	169,513	153,158
Training Costs	388	611
Rent	14,319	14,319
Insurance	14,240	14,022
Printing, Postage, Stationery	29,906	30,874
Telephone	2,208	3,243
Computer Costs	17,885	13,204
Travelling	4,266	5,176
Depreciation	18,180	18,180
Other Costs	21,468	41,003
	£ 292,373	£ 293,790

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

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds 2017 £	Total Funds 2016 £
Governance Costs					
Support Staff Costs	12,000	-	-	12,000	12,000
Accountancy	87,085	-	-	87,085	109,615
Audit	12,624	-	-	12,624	8,500
Total Governance	£ 111,709	-	-	£ 111,709	£ 130,115

6. Staff Costs	2017 £	2016 £
Wages and Salaries	952,819	920,325
Social Security Costs	94,700	91,271
Pension Costs	103,729	87,646
	£ 1,151,248	£ 1,099,242
Average Monthly Number of Employees	29	30
Average Full Time Equivalents	25	25

The emoluments of higher paid employees fell into the following range:	2017	2016
£70,001 - £80,000	2	1

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

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;

	2017	2016
	£	£
Salaries and Other Short Term Benefits	275,286	265,775
Pension Costs	17,026	9,189
	£ 292,312	£ 274,964

During the year, no trustees received any remuneration or benefits but four of the trustees received £1,562 (2016: £1,230) of reimbursed expenses during the year.

	Building Development	Furniture & Equipment	Total
	£	£	£
7. Tangible Fixed Assets Cost			
At 1 January 2017	346,603	721,141	1,067,744
Additions	-	7,306	7,306
At 31 December 2017	£ 346,603	£ 728,447	£ 1,075,050
Accumulated Depreciation			
At 1 January 2017	27,728	653,704	681,432
Charge for the year	6,932	32,208	39,140
At 31 December 2017	£ 34,660	£ 685,912	£ 720,572
Net book value			
At 31 December 2017	£ 311,943	£ 42,535	£ 354,478
At 31 December 2017	£ 318,875	£ 67,437	£ 386,312

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

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

8. Debtors	2017 £	2016 £
Other debtors	112,250	267,571
Prepayments and accrued income	57,088	45,000

£ 169,338 £ 312,571

9. Creditors	2017 £	2016 £
Other creditors	33,055	113,518
Other taxation and social security	40,794	45,436
Accruals and deferred income	377,822	753,385

£ 451,671 £ 912,339

		Movement in Funds:		
	Balance as at 1 Jan 17 £	Incoming £	Outgoing £	Balance as at 31 Dec 17 £
10. Restricted Funds				
1. RSY- Netzer Events Subsidy Fund	213,321	139,786	68,286	284,821
RSY- Netzer Events	-	1,338,453	1,338,453	-
2. RSY-Netzer Social Action Fund	1,370	-	-	1,370
3. Madrichim Fee Provision	4,224	-	-	4,224
4. Jubilee Lecture Fund	1,398	-	-	1,398
5. Jack Petchey Foundation	201	-	-	201
6. Ministers Benevolent Fund	8,028	-	-	8,028
7. Social Action Crisis Fund	2,132	-	-	2,132
8. New Jewish Initiative	1,646	-	-	1,646
9. Human Rights Seminar	1,872	-	-	1,872
10. The Ziege Young Adults Education Support	2,197	-	350	1,847
11. Lamedvavnik	31,524	-	-	31,524
12. Rissen Funds	19,325	-	-	19,325
13. CST Security Funds	5,000	-	-	5,000
14. Jeneration Journey Funds	15,588	-	-	15,588
15. Mohelim	350	-	-	350
	£ 308,176	£ 1,478,239	£ 1,407,089	£ 379,326

- The RSY-Netzer Events Subsidy Fund is used to provide financial assistance to young people to enable them to participate in educational activities in Israel.
- The RSY-Netzer Social Action Fund is money collected by RSY-Netzer to support a variety of Tzedakah Projects.
- The Madrichim Fee Provision is financial assistance for Event leaders
- The Jubilee Lecture Fund was raised to pay for a special annual lecture on Reform Judaism.
- The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex
- The Ministers' Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
- The Social Action Crisis Fund is available to support social action emergencies.
- The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
- The Human Rights Seminar supports interfaith dialogue and action.
- The The Ziege Young Adults Education Support Fund is to provide education & training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
- Lamedvavnik - Funds raised to further develop the new Movement prayer books.
- The Rissen Fund supports the creation of new prayer books.
- The CST Security Fund assists synagogues to improve their security facilities.
- The Jeneration Journey Fund supports Young Adults on Education Trips.
- Mohelim is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision

The Movement for Reform Judaism

Notes to the Financial Statements Year Ended 31 December 2017

		Movement in Funds:				
		Balance as at 1 Jan 17 £	Incoming £	Outgoing £	Transfers £	Balance as at 31 Dec 17 £
11. Designated Funds						
1.	Manor House Development	268,732	-	6,932	-	261,800
2.	Dilapidation Fund	20,000	-	-	-	20,000
3.	Leadership Development Fund	24,671	-	-	-	24,671
4.	General Designated Fund	429,198	167,786	-	-	596,984
5.	Community Development Fund	100,000	-	14,607	25,000	110,393
6.	Sinking Fund Account	-	63,360	-	-	63,360
7.	Event Voucher Fund	28,700	-	2,100	-	26,600
8.	Young Adult Work Fund	13,000	51,500	13,429	-	51,071
9.	Mikveh Fund	-	660	-	-	660
10.	Adult Social Care Fund	-	7,035	906	-	6,129
11.	Young Persons Mental Health Fund	-	75,000	32,617	-	42,383
		£ 884,301	£ 365,341	£ 70,591	£ 25,000	£ 1,204,051

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

12. Analysis of Net Assets between Funds	Tangible Fixed Assets £	Net Current Assets £	Total £
Restricted Funds	-	379,327	379,327
Designated Funds	-	1,204,051	1,204,051
Unrestricted Funds	403,274	-	403,274
	£ 403,274	£ 1,583,378	£ 1,986,652

13. Connected Charities

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

Connected charities not under the control of The Movement for Reform Judaism are the Leo Baeck College, and the Manor House Trust. The contact address for these charities is:

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

During the year a grant £309,417 (2016: £315,497) was paid to the Leo Baeck College.

Officers and Advisers

Solicitors

**Gordon Dadds
80 Brook Street
London
W1K 5DD**

Bankers

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

Auditors

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

President:

Sir Trevor Chinn, CVO

Principal Address:

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

**Company Limited by Guarantee
Company Number: 07431950**

**Registered Charity
No: 1139806**

