The movement for REFORM JUDAISM

Trustees' Annual Report & Financial Statements 2025 5785-5786



Hineinu 2026

The Movement for Reform Judaism

(A Company Limited by Guarantee)

Trustees' Annual Report and Financial Statements for the Year Ended 31st December 2025 5785-5786

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The Movement for Reform Judaism Reference and Administrative Details, Trustees and Advisers

The Movement for Reform Judaism
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Finchley
London
N3 2SY

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http://www.reformjudaism.org

Company Limited by Guarantee
Company Number: 07431950

Registered Charity
No: 1139806

Board Members:

Edward Kessler	Appointed 1 January 2026
Paul Langsford (Chair)	Resigned 1 January 2026
Michele Saffer	
Melvin Pedro	
Robyn Ashworth-Steen	Resigned 10 June 2025
Kath Vardi	Resigned 1 June 2025
Roberto Lampl (Treasurer)	Resigned 1 January 2026
Nicholas Aleksander	Resigned 1 January 2026
Daniel Benjamin	Resigned 1 January 2026
Kathy Hirst	Resigned 1 January 2026
Ian Lancaster	Resigned 1 January 2026
Joey Leskin	Resigned 1 January 2026
Gabrielle Mandell	Resigned 1 January 2026
Roy Saatchi	Resigned 1 January 2026
Judy Weleminsky	Resigned 1 January 2026

Bankers:

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

Auditors:

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

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 2025.

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), and is a company limited by guarantee (number 07431950), which 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 that continues to give us new insights and understanding. Our Judaism is strongest when we value all of these sources of inspiration – building Jewish community that remains true to our history and evolves to face the future. We empower every member to find their own path to meaning through informed decision-making, providing transformative education and events to support them throughout their lives.
- **Social Justice**
  It is central to our duty as Jews to continue the sacred mission started at creation of perfecting the world we live in – *l'tikkun olam.* We heed the calls of our tradition which tell us that we all have responsibility for the wellbeing of our fellow humans and to always pursue justice. In doing this, we bring holiness into the world. Reform Judaism enables our communities to play their part as active citizens for one another, wider society and our world. We speak up for our values – ensuring they are heard inside and outside our community. Where there is persecution, we speak out, and where there is destruction, we do not remain silent.

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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.

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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 refer to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives each year.

Structure, Governance and Management

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.

The Company is registered as a charitable company limited by guarantee. 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.

In line with the Articles of Association February 26th 2023, Honorary Officers can serve for three consecutive terms up to a maximum of nine years and each Trustee can serve up to a maximum of six years. Any voting is by a poll, with weighted voting reflecting the different sizes of our congregations.

At an EGM on 18th May 2025 the members voted to pass a special resolution to allow current board members who were at the end of their term of office to be allowed to remain on the Board for an extended period. This was deemed necessary to enable continuity to begin the process of transferring to the new charity, The Movement for Progressive Judaism.

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. This committee meets regularly throughout the year.

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 16 respectively.

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

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Reserves Policy and Risk Management

The reserves policy is set to ensure that total unrestricted funds (including designated funds) should exceed the value of tangible fixed assets by £500k. After deducting fixed assets of £310k (2024: £317k) and restricted funds of £390k (2024: £442k) from total funds of £2,289k (2024: £2,100k) the charity was showing total unrestricted funds (including designated funds) of £1,589k (2024: £1,341k). Of this, £697k (2024: £398k) comprised free reserves (as defined by the Charity SORP).

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.

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.

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 three 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 17 to the financial statements.

Fundraising

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

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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.

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Key Highlights and Future Plans

2025 in Summary

If 2024 was the year of conversation, 2025 was the year of decision.

On 18 May 2025, the members of Liberal Judaism and the Movement for Reform Judaism voted overwhelmingly to create The Movement for Progressive Judaism. The result was not simply a constitutional milestone but the culmination of decades of relationship-building and the clearest statement yet that Progressive Judaism in Britain is stronger when it works together.

From that moment, attention shifted from asking whether a new movement should be created to the practical challenge of building it. Across the year, trustees, clergy, staff and volunteers undertook the complex work of establishing a new charity, developing governance structures, designing representative systems, aligning operations and preparing for the transfer of activities into the new organisation. Few Jewish organisations have attempted change on this scale, and fewer still while continuing to deliver their full programme of communal, educational and religious activity.

This work was never simply administrative. At its heart was a commitment to creating a movement capable of serving Progressive Jews more effectively in the decades ahead: strengthening communities, investing in future generations, widening access to Jewish life and ensuring Progressive Jewish values are represented with confidence in the public square.

Alongside this work of institution-building, communities continued to do what they do best: creating meaningful Jewish lives. Rabbis and cantors accompanied people through moments of joy and grief; volunteers sustained community life; educators and youth leaders nurtured learning and belonging; and our Batei Din continued to welcome those seeking to join the Jewish people.

The wider environment remained challenging. The continuing aftermath of 7 October, the ongoing war, rising antisemitism and increasing polarisation created profound pressures both within the Jewish community and beyond it. Progressive Judaism sought to respond with honesty, compassion and moral seriousness, supporting communities while continuing to model respectful engagement across difference.

The year also saw Progressive Judaism take an increasingly prominent role in public life. Through engagement with government, media, faith partners and communal organisations, Progressive Jewish voices contributed to national conversations about antisemitism, social cohesion, Israel, democracy, inclusion and religious life in Britain.

None of this would have been possible without the commitment of thousands of people across our communities. The creation of The Movement for Progressive Judaism represents a significant achievement, but it is ultimately the product of generations of leadership, vision and service. We are deeply grateful to all those who have helped bring this moment about.

Future Plans

The creation of The Movement for Progressive Judaism marks the beginning of a new chapter rather than the conclusion of an old one.

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The immediate priority is to complete the transition into the new organisation and ensure that its structures, governance and programmes are positioned for long-term success. This work will continue to be shaped in partnership with communities, clergy, staff and volunteers across the country.

The work of the new Movement will be organised around four clear missions: strengthening, supporting and connecting communities; promoting, amplifying and emboldening our values and forms of Jewish life; inspiring, connecting and nurturing the next generation of Progressive Jews; and fostering inclusion, providing resources and creating pathways into Jewish life for all who seek them.

As the new Movement develops, particular attention will be given to supporting thriving communities, investing in leadership, strengthening youth and student engagement, deepening relationships with partners in the UK and internationally, and ensuring that Progressive Judaism continues to be a confident and constructive voice within British Jewish life and wider society.

The challenge ahead is not simply to bring two organisations together, but to realise the possibilities that such a coming together creates. We look forward to that work with optimism, ambition and confidence.

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Grants

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

Jack Petchey Foundation

JJBS

Netzer Olami (Tamar)

Oxford & St Georges Jewish Youth Trust

Shoresh Charitable Trust

UJIA

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Review of Financial Position

2025 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 total incoming resources amounted to £3,123k for the year compared to £2,629k for 2024. This is mainly due to increased donation income for the creation of The Movement for Progressive Judaism and higher income from events and tours.

Charitable expenditure during the year amounted to £2,934k compared to £2,483k for 2024. This was mainly due to the higher level of costs associated with running our events and tours in 2025.

Overall, there was a net surplus of £189k for the year, compared to £146k in 2024.

Going Concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect of a period of at least one year from the date of approval of these financial statements. From 1 January 2026, the operational activities of MRJ transferred to a new registered entity, The Movement for Progressive Judaism (MPJ), charity number 1214734, which will carry forward the charitable purposes and objectives of the merging entities. The operations of the charity, although transferred, are expected to continue in substance as a going concern within MPJ. This charity, as a registered entity, will continue to exist in order to receive residual legacies and donations. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

2026 Budget

The 2026 budget has been set in line with our operating plan for 2026.

Statement of Trustees' Responsibilities

The Trustees listed on page 1 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:

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- 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.

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

Due to the merger, it is unlikely the charity will require future statutory Audits. Should that not be the case, Nyman Libson Paul LLP have expressed their willingness to be reappointed as auditors at the forthcoming AGM.

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:



Edward Kessler
Trustee
Date: 22 July 2026

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 (the charitable company) for the year ended 31st December 2025, 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 2025 and of its incoming resources and application of resources 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.

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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.

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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,

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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.



Andrew Thomas (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: 10 August 2026

Statement of Financial Activities

Incorporating Income and Expenditure Account
for the Year ended 31 December 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Designated Funds 2025	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
INCOME FROM:						
Donations and Legacies	2	333,566	376,148	-	709,714	578,398
Income from Investments		33,684	-	-	33,684	39,431
Income from Charitable Activities	3	1,458,471	701,304	-	2,159,775	1,882,551
Other Income		219,921	-	-	219,921	128,362
TOTAL INCOME AND ENDOWMENTS		**£ 2,045,642**	**£ 1,077,452**	**£ 0**	**£ 3,123,094**	**£ 2,628,742**
EXPENDITURE ON:						
Raising Funds	4	151,059	-	-	151,059	180,768
Charitable Activities	5	1,603,450	1,129,033	50,622	2,783,105	2,301,963
TOTAL		**£ 1,754,509**	**£ 1,129,033**	**£ 50,622**	**£ 2,934,164**	**£ 2,482,731**
NET INCOME/(EXPENDITURE)		**£ 291,133**	**£ (51,581)**	**£ (50,622)**	**£ 188,930**	**£ 146,011**
NET MOVEMENT IN FUNDS		**£ 291,133**	**£ (51,581)**	**£ (50,622)**	**£ 188,930**	**£ 146,011**
TOTAL FUNDS BROUGHT FORWARD AT 1 JANUARY 2025		**£ 715,431**	**£ 441,518**	**£ 943,043**	**£ 2,099,992**	**£ 1,953,981**
TOTAL FUNDS CARRIED FORWARD AT 31 DECEMBER 2025		**£ 1,006,564**	**£ 389,937**	**£ 892,421**	***£ 2,288,922***	***£ 2,099,992***

The Notes on pages 19 to 33 form part of these Financial Statements

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Statement of Financial Position

Company Number 07431950
As at 31st December 2025

	Note	2025 £	2025 £	2024 £	2024 £
FIXED ASSETS					
Tangible Assets	**8**		309,880		*317,368*
CURRENT ASSETS					
Stock of Publications	**9**	137,093		*72,068*	
Debtors	**10**	449,746		*211,575*	
Cash at Bank and in Hand		1,845,716		*1,881,566*	
		2,432,555		*2,165,209*	
Creditors Amounts falling due within one year	**11**	453,513		*382,585*	
NET CURRENT ASSETS			1,979,042		*1,782,624*
NET ASSETS			**£ 2,288,922**		***£ 2,099,992***
FUNDS					
Restricted Funds	**12**		389,937		*441,518*
General - Designated Funds	**13**		892,421		*943,043*
Unrestricted Funds	**14**		1,006,564		*715,431*
			£ 2,288,922		***£ 2,099,992***

The Financial Statements were approved and authorised for issue by the Board of Trustees on 22 July 2026 and were signed on its behalf by:

Edward Kessler
Trustee

Michele Saffer
Trustee

The Notes on pages 19 to 33 form part of these Financial Statements

Statement of Cash Flow

THE MOVEMENT FOR REFORM JUDAISM

	2025	2024
	£	£
CASH FLOW FROM OPERATING ACTIVITIES		
Net Movement in Funds	**188,930**	***146,011***
Adjustments for:		
Depreciation of Tangible Assets	31,335	*24,428*
(Increase) in Stocks	(65,025)	*(17,236)*
(Increase) / Decrease in Debtors	(238,171)	*597*
Increase in Creditors	70,928	*68,045*
NET CASH (USED IN) / GENERATED FROM OPERATING ACTIVITIES	**£ (12,003)**	***£ 221,845***
Cash flows from investing activities		
Purchase of Tangible Assets	23,847	*68,298*
NET CASH USED IN INVESTING ACTIVITIES	**£ 23,847**	***£ 68,298***
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS IN THE YEAR	**(35,850)**	***153,547***
Cash and Cash equivalents at the beginning of the year	1,881,566	*1,728,019*
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**£ 1,845,716**	***£ 1,881,566***

The Notes on pages 19 to 33 form part of these Financial Statements

Notes to the Financial Statements Year Ended 31st December 2025

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 2019), 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

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 a receivable basis. Income from Investments is recognised on a receivable basis. Income from Charitable Activities for the synagogue levy is recognised on an actual receipts basis and income for Events and Tours is recognised when the trip takes place.

Donated services that would otherwise have been purchased are recognised as incoming resources when received, at the value to the charity of the services provided. Donated legal services are measured on the basis of the estimated value of the professional services received and are recognised within donation income, with a corresponding charge to the relevant expenditure heading.

Contd

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

1.5 Expenditure

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

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

1.6 Going concern

The trustees have assessed whether the use of the going concern assumption is appropriate in preparing these financial statements. The trustees have made this assessment in respect to a period of at least one year from the date of approval of these financial statements. From 1 January 2026, the operational activities of MRJ transferred to a new registered entity, The Movement for Progressive Judaism (MPJ), charity number 1214734, which will carry forward the charitable purposes and objectives of the merging entities. The operations of the charity, although transferred, are expected to continue in substance as a going concern within MPJ. This charity, as a registered entity, will continue to exist in order to receive residual legacies and donations. Accordingly, the trustees consider it appropriate to prepare the financial statements on a going concern basis.

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.

Contd

Notes to the Financial Statements Year Ended 31st December 2025 (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

1.8 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 Charity has identified no areas of the financial statements which require the use of significant estimates or judgements or where the estimates or judgements used could be materially inaccurate.

Contd

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

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

Contd

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

2. Income from Donations and Legacies

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025
	£	£	£	£
UJIA	38,550	-	-	38,550
Fundraising Income	295,016	356,481	-	651,497
Financial Assistance	-	19,667	-	19,667
Others	-	-	-	-
TOTAL GRANTS AND DONATIONS	**£ 333,566**	**£ 376,148**	**£ 0**	**£ 709,714**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total Funds 2024*
	£	*£*	*£*	*£*
UJIA	*50,000*	-	-	*50,000*
Fundraising Income	*319,868*	*134,623*	-	*454,491*
Financial Assistance	-	*54,209*	-	*54,209*
Others	-	-	*19,698*	*19,698*
TOTAL GRANTS AND DONATIONS	***£ 369,868***	***£ 188,832***	***£ 19,698***	***£ 578,398***

Included in fundraising income is £125,000 of donated legal services (2024: £nil)

3. Income from Charitable Activities

	Unrestricted Funds	Restricted Funds	Designated Funds	Total 2025
	£	£	£	£
Assessment Income	1,073,623	-	-	1,073,623
Activities and Events	384,848	701,304	-	1,086,152
TOTAL INCOME	**£ 1,458,471**	**£ 701,304**	**-**	**£ 2,159,775**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total 2024*
	£	*£*	*£*	*£*
Assessment Income	*889,478*	-	-	*889,478*
Activities and Events	*433,300*	*559,773*	-	*993,073*
TOTAL INCOME	***£ 1,322,778***	***£ 559,773***	**-**	***£ 1,882,551***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

4. Raising Funds

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025
	£	£	£	£
Fundraising Expenses	105,844	-	-	105,844
Publicity	45,215	-	-	45,215
RAISING FUNDS	**£ 151,059**	-	-	**£ 151,059**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total Funds 2024*
	£	*£*	*£*	*£*
Fundraising Expenses	*116,660*	-	-	*116,660*
Publicity	*64,108*	-	-	*64,108*
RAISING FUNDS	***£ 180,768***	-	-	***£ 180,768***

Support costs are allocated across the Charitable Activities and Governance Costs.

Contd

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

5. Analysis of resources expended by expenditure type

	Staff Costs 2025 £	Other Direct Costs 2025 £	Support and Governance 2025 £	Total 2025 £
Grant Giving	9,908	195,691	39,681	245,280
Supporting Synagogues	195,637	69,813	51,232	316,682
Progressive Project	132,314	244,272	-	376,586
Events and Activities	377,255	926,004	251,502	1,554,761
Outsourced Admin to Other Organisations	219,921	-	42,445	262,366
Memberships and Subscriptions	-	27,430		27,430
CHARITABLE ACTIVITIES	**£ 935,035**	**£ 1,463,210**	**£ 384,860**	**£ 2,783,105**

Grant giving included a grant of £192,665 (2024: £202,068) to Leo Baeck College in the year.

	Staff Costs 2024 £	*Other Direct Costs 2024 £*	*Support and Governance 2024 £*	*Total 2024 £*
Grant Giving	*24,358*	*226,514*	*49,687*	*300,559*
Supporting Synagogues	*276,129*	*333,154*	*99,560*	*708,843*
Progressive Project	*85,001*	*33,879*	-	*118,880*
Events and Activities	*247,611*	*567,289*	*207,035*	*1,021,935*
Outsourced Admin to Other Organisations	*110,171*	-	-	*110,171*
Memberships and Subscriptions	-	*41,575*	-	*41,575*
CHARITABLE ACTIVITIES	***£ 743,270***	***£ 1,202,411***	***£ 356,282***	***£ 2,301,963***

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

	2025 £	*Total 2024 £*
Support Staff Costs	167,296	*174,968*
Training Costs	189	*8,977*
Rent	22,236	*25,742*
Insurance	18,205	*14,417*
Printing, Postage, Stationery	14,900	*9,747*
Telephone	5,036	*4,745*
Computer Costs	56,377	*57,605*
Travelling	456	*1,235*
Depreciation	24,403	*17,496*
Audit, Legal & Professional & Governance	15,510	*16,500*
Other Costs	28,496	*24,850*
ANALYSIS OF SUPPORT COSTS	**£ 353,104**	***£ 356,282***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

6. Governance costs

Governance Costs

	Unrestricted Funds	Restricted Funds	Designated Funds	Total Funds 2025
	£	£	£	£
Audit	15,510	-	-	15,510
TOTAL GOVERNANCE COSTS	**£ 15,510**	**-**	**-**	**£ 15,510**

	Unrestricted Funds	*Restricted Funds*	*Designated Funds*	*Total Funds 2024*
	£	*£*	*£*	*£*
Audit	*16,500*	*-*	*-*	*16,500*
TOTAL GOVERNANCE COSTS	***£ 16,500***	***-***	***-***	***£ 16,500***

During the year, no trustees received any remuneration, three trustees received a total of £1,297 in reimbursed expenses (2024 reimbursed expenses: £339).

7. Employees

	2025	2024
	£	£
Wages and salaries	820,386	884,466
Social security costs	92,334	89,361
Pension costs	139,266	134,861
STAFF COSTS	**£ 1,051,986**	**£ 1,108,688**
Average monthly number of employees	**19**	**23**
Average Full Time Equivalents	**15**	**18**

The emoluments of higher paid employees fell into the following range:	2025	2024
£ 60,001 - £ 70,000	1	1
£ 70,000 - £ 80,000	1	-
£ 90,001 - £100,000	-	1
£130,001 - £140,000	-	1
£140,001 - £150,000	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:

	2025	*2024*
	£	*£*
	£ 498,773	***£ 524,347***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

8. Tangible Fixed Assets

	Building Development	Furniture & Equipment	Total
COST	**£**	**£**	**£**
At 1 January 2025	346,603	823,149	1,169,752
Additions	-	23,847	23,847
AT 31 DECEMBER 2025	**£ 346,603**	**£ 846,996**	**£ 1,193,599**
ACCUMULATED DEPRECIATION			
At 1 January 2025	83,184	769,200	852,384
Charge for the year	6,932	24,403	31,335
AT 31 DECEMBER 2025	**£ 90,116**	**£ 793,603**	**£ 883,719**
NET BOOK VALUE			
AT 31 DECEMBER 2025	**£ 256,487**	**£ 53,393**	**£ 309,880**
AT 31 DECEMBER 2024	***£ 263,419***	***£ 53,949***	***£ 317,368***

All Tangible Fixed Assets are used in the furtherance of the Charity's objectives.

9. Stock

	2025	2024
	£	**£**
Stock of Publications	134,424	*70,029*
Merchandise	2,669	*2,039*
	£ 137,093	***£ 72,068***

10. Debtors

	2025	2024
	£	**£**
Debtors	105,095	*48,752*
Prepayments and Accrued Income	344,651	*162,823*
	£ 449,746	***£ 211,575***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

11. Creditors

	2025 £	2024 £
Creditors	106,440	*28,042*
Taxation and Social Security	51,021	*23,401*
Accruals and Deferred Income	296,052	*331,142*
	£ 453,513	***£ 382,585***

12. Restricted Funds

		Balance as at 1st Jan 25 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 25 £
1.	RSY- Netzer Events Subsidy Fund	248,039	19,667	36,623	231,084
2.	RSY- Netzer Events	-	701,304	701,304	-
3.	Madrichim Fee Provision	9	-	9	-
4.	Jubilee Lecture Fund	1,610	-	-	1,610
5.	Jack Petchey Foundation	10,255	17,100	18,135	9,220
6.	Ministers Benevolent Fund	4,125	-	-	4,125
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 Suppor	547	-	-	547
11.	Lamedvavnik	53,267	-	-	53,267
12.	Rissen Funds	20,530	-	-	20,530
13.	Jeneration Journey Funds	10,088	-	-	10,088
14.	Mohelim	350	120	470	-
15.	Young Persons Mental Health	51,785	-	-	51,785
16.	Progressive Judaism Fund	31,763	337,280	369,043	-
17.	Podcast Fund	3,500	1,981	3,450	2,031
RESTRICTED FUNDS		**£ 441,518**	**£ 1,077,452**	**£ 1,129,034**	**£ 389,937**

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

12. Restricted Funds continued

		Balance as at 1st Jan 24 £	Movement in Funds: Incoming £	Outgoing £	Balance as at 31st Dec 24 £
1.	RSY- Netzer Events Subsidy Fund	264,019	54,209	70,189	248,039
2.	RSY- Netzer Events	-	538,030	538,030	-
3.	Madrichim Fee Provision	9	-	-	9
4.	Jubilee Lecture Fund	1,610	-	-	1,610
5.	Jack Petchey Foundation	9,255	22,545	21,545	10,255
6.	Ministers Benevolent Fund	4,125	-	-	4,125
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	547	-	-	547
11.	Lamedvavnik	31,524	21,743	-	53,267
12.	Rissen Funds	20,509	21	-	20,530
13.	Jeneration Journey Funds	10,088	-	-	10,088
14.	Mohelim	350	-	-	350
15.	Young Persons Mental Health	51,785	-	-	51,785
16.	Progressive Judaism Fund	42,086	108,557	118,880	31,763
17.	Podcast Fund	-	3,500	-	3,500
RESTRICTED FUNDS		**£ 441,557**	**£ 748,605**	**£ 748,644**	**£ 441,518**

1. The RSY-Netzer Events Subsidy Fund is to provide financial assistance to young people to enable them to participate in educational activities in Israel.
2. The RSY-Netzer Events fund represents the cost of running events and the income from participants on these events
3. The Madrichim Fee Provision is financial assistance for Event leaders.
4. The Jubilee Lecture Fund raised to pay for a special annual lecture on Reform Judaism.
5. The Jack Petchey Foundation provides awards for outstanding youth leaders in congregations in London and Essex.
6. The Ministers Benevolent Fund is available to support Rabbis and their families in times of financial difficulty.
7. The Social Action Crisis Fund is available to support social action emergencies.
8. The New Jewish Initiative is to support a wider Jewish response to current social action concerns.
9. The Human Rights Seminar supports interfaith dialogue and action.
10. The Ziege Young Adults Education Support Fund is to provide education and training help for those who wish to participate in advanced Jewish learning prior to taking up a career within the community.
11. Lamedvavnik - Funds raised to develop the new Movement prayer books.
12. The Rissen Fund supports the creation of new prayer books.
13. The Jeneration Journey Fund supports Young Adults on Education Trips.
14. The Mohelim Fund is a fund to support the work of those trained professionals who perform the practise of religious ritual circumcision.
15. The Young Persons Mental Health Fund helps fund work with our communities to support their wellbeing.
16. The Progressive Judaism Fund supports the path to progressive Judaism project.
17. The Podcast Fund supports a series of podcasts discussing topical issues.

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

13. Designated Funds

		Balance as at 1st Jan 25 £	Movement in Funds: Incoming £	Movement in Funds: Outgoing £	Balance as at 31st Dec 25 £
1.	Manor House Development	213,276	-	6,932	206,344
2.	Dilapidation Fund	45,703	-	-	45,703
3.	Leadership Development Fund	6,803	-	-	6,803
4.	General Designated Fund	261,309	-	-	261,309
5.	Community Development Fund	122,113	-	39,996	82,117
6.	Sinking Fund Account	214,129	-	-	214,129
7.	Event Voucher Fund	32,315	-	3,034	29,281
8.	Young Adult Work	20,187	-	-	20,187
9.	Mikveh	660	-	660	-
10.	Adult Social Care	26,214	-	-	26,214
12.	CEO Discretionary Fund	334	-	-	334
DESIGNATED FUNDS		**£ 943,043**	**£ -**	**£ 50,622**	**£ 892,421**

		Balance as at 1st Jan 24 £	*Movement in Funds: Incoming £*	*Movement in Funds: Outgoing £*	*Balance as at 31st Dec 24 £*
1.	*Manor House Development*	*220,208*	*-*	*6,932*	*213,276*
2.	*Dilapidation Fund*	*45,703*	*-*	*-*	*45,703*
3.	*Leadership Development Fund*	*6,803*	*-*	*-*	*6,803*
4.	*General Designated Fund*	*261,309*	*-*	*-*	*261,309*
5.	*Community Development Fund*	*122,113*	*-*	*-*	*122,113*
6.	*Sinking Fund Account*	*195,029*	*19,100*	*-*	*214,129*
7.	*Event Voucher Fund*	*35,925*	*-*	*3,610*	*32,315*
8.	*Young Adult Work*	*20,187*	*-*	*-*	*20,187*
9.	*Mikveh*	*660*	*-*	*-*	*660*
10.	*Adult Social Care*	*26,214*	*-*	*-*	*26,214*
11.	*Lay Chaplaincy*	*3,000*	*98*	*3,098*	*0*
12.	*CEO Discretionary Fund*	*0*	*500*	*166*	*334*
DESIGNATED FUNDS		***£ 937,151***	***£ 19,698***	***£ 13,806***	***£ 943,043***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

13. Designated Funds

1. The Manor House Development Fund is 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.
12. The CEO Discretionary Fund supports causes of choice from earned sundry income.

14. Unrestricted Funds

		Movement in Funds:		
	Balance as at 1st Jan 25 £	Incoming £	Outgoing £	Balance as at 31st Dec 25 £
Unrestricted Funds	715,431	2,045,642	1,754,509	1,006,564
UNRESTRICTED FUNDS	**£ 715,431**	**£ 2,045,642**	**£ 1,754,509**	**£ 1,006,564**

		Movement in Funds:		
	Balance as at 1st Jan 24 £	*Incoming £*	*Outgoing £*	*Balance as at 31st Dec 24 £*
Unrestricted Funds	*575,273*	*1,860,439*	*1,720,281*	*715,431*
UNRESTRICTED FUNDS	***£ 575,273***	***£ 1,860,439***	***£ 1,720,281***	***£ 715,431***

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

15. Analysis of Net Assets between Funds

	Tangible Fixed Assets	Net Current Assets	Total 2025
	£	£	£
Restricted Funds	-	389,937	389,937
Designated Funds	-	892,421	892,421
Unrestricted Funds	309,880	696,684	1,006,564
ANALYSIS OF NET ASSETS BETWEEN FUNDS	**£ 309,880**	**£ 1,979,042**	**£ 2,288,922**

	Tangible Fixed Assets	*Net Current Assets*	*Total 2024*
	£	*£*	*£*
Restricted Funds	-	*441,518*	*441,518*
Designated Funds	-	*943,043*	*943,043*
Unrestricted Funds	*317,368*	*398,063*	*715,431*
ANALYSIS OF NET ASSETS BETWEEN FUNDS	***£ 317,368***	***£ 1,782,624***	***£ 2,099,992***

16. Analysis of changes in net debt

	At 1 Jan 2025	Cashflows	At 31 Dec 2025
Cash and cash equivalents	1,881,566	(35,850)	1,845,716
	£ 1,881,566	**(35,850)**	**£ 1,845,716**

Notes to the Financial Statements Year Ended 31st December 2025 (Contd)

17. Related Parties and 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 £192,665 (2024: £202,068) was paid to the Leo Baeck College.
During the year, total donations received from Trustees were £8,702 (2024: £8,454).

The Movement for Reform Judaism operates in close partnership with Liberal Judaism. The Contact address for this charity is:

The Montagu Centre, 21 Maple Street, London, Q1T 4BE

During the year Liberal Judaism made payments of £109,062 (2024: £36,690) in respect of shared staff and administrative services.

18. Non-adjusting Post Balance Sheet Event

On 1 January 2026, all funds, assets, liabilities and activities were transferred to The Movement for Progressive Judaism (MPJ), charity number 1214734.
This event does not affect the recognition or measurement of assets or liabilities as at 31 December 2025 but is disclosed as a non-adjusting post balance sheet event.



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