

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2018  
for  
European Union for Progressive Judaism**

Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

**European Union for Progressive Judaism**

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for the year ended 31 December 2018**

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## European Union for Progressive Judaism

### Report of the Trustees for the year ended 31 December 2018

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Objective of the EUPJ is to strengthen Jewish life and values in Jewish communities throughout Europe by supporting and advancing a Progressive approach to Jewish tradition.

The EUPJ, in collaboration with its constituent members, works to accomplish its objectives by:

- \* Supporting the development of and connecting Progressive Jewish communities and national movements in Europe
- \* Securing the Jewish future by investing in youth and young adults
- \* Developing lay, rabbinic and other Jewish professional leadership
- \* Advocating social justice and fostering interfaith understanding
- \* Supporting the foundations of Judaism being: Torah (study), Avodah (worship), and G'millut Chasadim (acts of loving-kindness)

The EUPJ has continued to grow in membership and range of activities throughout the year. The highlights for 2018 included a biennial conference in Prague, continuing support for our communities in, Spain, Italy, Poland, Hungary, and the Czech Republic and assisting members of communities to attend educational seminars conducted at the Saltz Institute in Jerusalem. The Roswell Fund was fully utilised during the year. Grants totalling c.£19K were given to assist 126 delegates, including 85 young adults, to participate at our biennial conference in Prague. The deficit of c.£5K for the year was within our expectations. Despite an increase of c.£16K in affiliation fees and a reduction of c.£11K in spending on website development, there was new expenditure of c.£17K on a European Union office and production of our Newsletter, a small overspend on conference of c.£5K and c.£6K assistance to overseas projects, principally in Spain. There was also a turnaround of c.£2.5K on currency which went from an appreciation in 2017 to depreciation in 2018.

The Management Committee is actively involved in reviewing all grant applications and proactively seeking out suitable recipients in order to develop and expand its activities. All grant allocations are approved and minuted by the Management Committee.

The EUPJ is not involved in any public fund raising. The bulk of its income is derived from subscriptions from its constituents and donations made by other charitable institutions and individuals.

##### **Public benefit**

The Management Committee believes that the EUPJ benefits the public by promoting Progressive Judaism throughout Europe with particular emphasis on the investment in youth and young adult training, the development of lay, rabbinic and other Jewish professional leadership, the promotion of social justice and the fostering of interfaith understanding.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The balance sheet on page 6 shows the financial position of the EUPJ as at 31st December 2018.

Total assets less liabilities amounted to £205,487 (2017: £210,926) which are represented by the accumulated balances on both the unrestricted and restricted funds.

The Management Committee has reviewed the unrestricted reserves of the EUPJ and considers that these funds are sufficient to cover the management and administration costs for the forthcoming year. At this level the Management Committee feels that they would be able to continue the current activities of the EUPJ and meet its ongoing expenses in the event of a fall in income.

##### **FUTURE DEVELOPMENTS**

The Management Committee will continue its policy of making regular grants to suitable recipients, having regard to the level of the EUPJ's annual income from year to year. It regularly appraises new opportunities for direct charitable expenditure consistent with the EUPJ's overall charitable objectives.

## European Union for Progressive Judaism

### Report of the Trustees for the year ended 31 December 2018

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The European Union for Progressive Judaism (EUPJ) is a registered charity and was established under a deed dated 6th July 1967. The Deed provided that the charity be called The European region of The World Union for Progressive Judaism, but the charity changed its name to The European Union for Progressive Judaism in 2010.

##### Organisational structure

The EUPJ is governed by its Constitution which was revised and adopted on 3rd May 2013. The officers who constitute the Management Committee responsible for the day-to-day running of the EUPJ are the Chairman and four Vice Chairmen, to include the Treasurer and the Secretary, of the EUPJ. The officers are deemed to be the Trustees of the EUPJ for the purposes of the UK Charities act.

The Management Committee meets regularly, and on average, ten times a year.

The EUPJ's day-to-day activities are administered by its Administrator. Its Management Committee is responsible for consideration and authorisation of the charitable donations made by the EUPJ consistent with its policy and its strategy.

The Management Committee of the EUPJ regularly reviews the major risks, which the EUPJ faces and believes that maintaining the free reserves at the levels stated, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the face of adverse conditions. The Management Committee has also examined other operational and business risks which it faces and considers the EUPJ's internal control systems to be appropriate, given the size and nature of operations, to mitigate any significant risks.

##### Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

253000

##### Principal address

80 East End Road  
Finchley  
London  
N3 2SY

##### Trustees

Mr Stéphane Beder	- resigned 29.4.2018
Mr John Cohen	
Mrs Miriam Kramer	- resigned 29.4.2018
Mr David Pollak	
Mr Michael Kurt Reik	
Ms Sonja Guentner	
Rabbi Menno ten Brink	- appointed 29.4.2018

##### Independent examiner

Jeremy Harrod FCCA  
Chartered Certified Accountant  
Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

**European Union for Progressive Judaism**

**Report of the Trustees  
for the year ended 31 December 2018**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Charity number  
253000

**MANAGEMENT COMMITTEE**

Rabbi Ruven Bar-Ephraim	Resigned April 2018
Mr Stéphane Beder	Resigned April 2018
Mr Leslie Frank Bergman	Life President
Rabbi Menno ten Brink	Vice Chariman Interfaith
Mr John Cohen	Vice Chairman Governance
Ms Sonja Guentner	Chairman
Rabbi René Pferzl	Chairman European Rabbinic Assembly
Mr David Pollak	Vice Chairman Finance
Mr Michael Kurt Reik	Vice Chairman Twinning
Mr Gordon Charles Smith	President
Rabbi Jackie Tabick	Convenor of the European Beth Din
Rabbi Andrew Goldstein	Vice President
Miriam Kramer	Vice President

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
Ms Sonja Guentner - Trustee

**Independent Examiner's Report to the Trustees of  
European Union for Progressive Judaism**

**Independent examiner's report to the trustees of European Union for Progressive Judaism**

I report to the charity trustees on my examination of the accounts of the European Union for Progressive Judaism (the Trust) for the year ended 31 December 2018.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Chartered Certified Accountant which is one of the listed bodies

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Jeremy Harrod FCCA  
Chartered Certified Accountant  
Grant Harrod Lerman Davis LLP  
Chartered Accountants  
1st Floor  
Healthaid House  
Marlborough Hill  
Harrow  
Middlesex  
HA1 1UD

Date: .....

**European Union for Progressive Judaism**

**Statement of Financial Activities  
for the year ended 31 December 2018**

	Notes	Unrestricted funds £	Restricted funds £	2018 Total funds £	2017 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	214,439	72,924	287,363	188,064
Investment income	3	335	-	335	2,572
<b>Total</b>		<u>214,774</u>	<u>72,924</u>	<u>287,698</u>	<u>190,636</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Rabbinic Training Fund		-	24,981	24,981	26,805
General EUPJ - costs		85,931	-	85,931	114,659
Roswell Fund		-	50,438	50,438	48,776
Conference Expenditure		131,787	-	131,787	-
<b>Total</b>		<u>217,718</u>	<u>75,419</u>	<u>293,137</u>	<u>190,240</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(2,944)</u>	<u>(2,495)</u>	<u>(5,439)</u>	<u>396</u>
<b>Transfers between funds</b>	9	<u>(1,480)</u>	<u>1,480</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(4,424)</u>	<u>(1,015)</u>	<u>(5,439)</u>	<u>396</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>134,279</u>	<u>76,647</u>	<u>210,926</u>	<u>210,530</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>129,855</u></u>	<u><u>75,632</u></u>	<u><u>205,487</u></u>	<u><u>210,926</u></u>

The notes form part of these financial statements

**European Union for Progressive Judaism**

**Balance Sheet  
At 31 December 2018**

		Unrestricted funds	Restricted funds	2018 Total funds	2017 Total funds
	Notes	£	£	£	£
<b>FIXED ASSETS</b>					
Investments	6	8,980	-	8,980	8,980
<b>CURRENT ASSETS</b>					
Debtors	7	815	-	815	48,498
Cash at bank		148,140	75,632	223,772	237,035
		<u>148,955</u>	<u>75,632</u>	<u>224,587</u>	<u>285,533</u>
<b>CREDITORS</b>					
Amounts falling due within one year	8	(28,080)	-	(28,080)	(83,587)
<b>NET CURRENT ASSETS</b>		<u>120,875</u>	<u>75,632</u>	<u>196,507</u>	<u>201,946</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		129,855	75,632	205,487	210,926
<b>NET ASSETS</b>		<u>129,855</u>	<u>75,632</u>	<u>205,487</u>	<u>210,926</u>
<b>FUNDS</b>	9				
Unrestricted funds				129,855	134,279
Restricted funds				75,632	76,647
<b>TOTAL FUNDS</b>				<u>205,487</u>	<u>210,926</u>

The financial statements were approved by the Board of Trustees on ..... and were signed on its behalf by:

.....  
Ms Sonja Guentner -Trustee

.....  
Mr David Pollak -Trustee

The notes form part of these financial statements



## European Union for Progressive Judaism

### Notes to the Financial Statements for the year ended 31 December 2018

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Donations	<u>287,363</u>	<u>188,064</u>
	£	£
	Unrestricted	Restricted
Affiliation fees	63,273	-
Affiliation fees - RTF	-	23,501
Conference income	125,318	-
Roswell Fund income	-	49,423
Other Donations and Legacies	<u>25,848</u>	<u>-</u>
	<u>214,439</u>	<u>72,924</u>

**European Union for Progressive Judaism**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

**3. INVESTMENT INCOME**

	2018	2017
	£	£
Eurocurrency appreciation	-	1,843
Deposit account interest	335	729
	335	2,572
	335	2,572

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2018 nor for the year ended 31 December 2017 .

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	134,208	53,856	188,064
Investment income	2,572	-	2,572
<b>Total</b>	136,780	53,856	190,636
 <b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Rabbinic Training Fund	-	26,805	26,805
General EUPJ - costs	114,659	-	114,659
Roswell Fund	-	48,776	48,776
<b>Total</b>	114,659	75,581	190,240
 <b>NET INCOME/(EXPENDITURE)</b>	22,121	(21,725)	396
 <b>Transfers between funds</b>	(18,200)	18,200	-
 <b>Net movement in funds</b>	3,921	(3,525)	396
 <b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	130,358	80,172	210,530
 <b>TOTAL FUNDS CARRIED FORWARD</b>	134,279	76,647	210,926

**European Union for Progressive Judaism**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

**6. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2018 and 31 December 2018	8,980
<b>NET BOOK VALUE</b>	
At 31 December 2018	8,980
At 31 December 2017	8,980

There were no investment assets outside the UK.

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Other debtors	815	48,498

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2018 £	2017 £
Other creditors	28,080	83,587

**9. MOVEMENT IN FUNDS**

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	134,279	(2,944)	(1,480)	129,855
<b>Restricted funds</b>				
Rabbinic Training Fund	61,212	(1,480)	1,480	61,212
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	12,452	(1,015)	-	11,437
	76,647	(2,495)	1,480	75,632
<b>TOTAL FUNDS</b>	210,926	(5,439)	-	205,487

**European Union for Progressive Judaism**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

**9. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	214,774	(217,718)	(2,944)
<b>Restricted funds</b>			
Rabbinic Training Fund	23,501	(24,981)	(1,480)
Roswell Fund	49,423	(50,438)	(1,015)
	<u>72,924</u>	<u>(75,419)</u>	<u>(2,495)</u>
<b>TOTAL FUNDS</b>	<u><u>287,698</u></u>	<u><u>(293,137)</u></u>	<u><u>(5,439)</u></u>

**Comparatives for movement in funds**

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.17 £
<b>Unrestricted Funds</b>				
General fund	130,358	22,121	(18,200)	134,279
<b>Restricted Funds</b>				
Rabbinic Training Fund	69,817	(26,805)	18,200	61,212
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	7,372	5,080	-	12,452
	<u>80,172</u>	<u>(21,725)</u>	<u>18,200</u>	<u>76,647</u>
<b>TOTAL FUNDS</b>	<u><u>210,530</u></u>	<u><u>396</u></u>	<u><u>-</u></u>	<u><u>210,926</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	136,780	(114,659)	22,121
<b>Restricted funds</b>			
Roswell Fund	53,856	(48,776)	5,080
Rabbinic Training Fund	-	(26,805)	(26,805)
	<u>53,856</u>	<u>(75,581)</u>	<u>(21,725)</u>
<b>TOTAL FUNDS</b>	<u><u>190,636</u></u>	<u><u>(190,240)</u></u>	<u><u>396</u></u>

**European Union for Progressive Judaism**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2018**

**9. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.17 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
<b>Unrestricted funds</b>				
General fund	130,358	19,177	(19,680)	129,855
<b>Restricted funds</b>				
Rabbinic Training Fund	69,817	(28,285)	19,680	61,212
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	7,372	4,065	-	11,437
	<u>80,172</u>	<u>(24,220)</u>	<u>19,680</u>	<u>75,632</u>
<b>TOTAL FUNDS</b>	<u>210,530</u>	<u>(5,043)</u>	<u>-</u>	<u>205,487</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	351,554	(332,377)	19,177
<b>Restricted funds</b>			
Rabbinic Training Fund	23,501	(51,786)	(28,285)
Roswell Fund	103,279	(99,214)	4,065
	<u>126,780</u>	<u>(151,000)</u>	<u>(24,220)</u>
<b>TOTAL FUNDS</b>	<u>478,334</u>	<u>(483,377)</u>	<u>(5,043)</u>

The Rabbinic Training Fund benefits students at Abraham Geiger College and Leo Baeck College.

Community Connections (formerly Exodus 2000) work covers twinning of UK Communities with Communities in the Former Soviet Union, to assist in travel there, and to aid the youth.

The Roswell Fund represents the income received from a \$1 million fund set up by Betty and Arthur Roswell through the World Union for Progressive Judaism, for the purpose of training, educating, assisting and supporting leaders from WUPJ and EUPJ congregations in certain countries.

**10. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2018.