

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
European Union for Progressive Judaism**

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European Union for Progressive Judaism

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for the year ended 31 December 2019**

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European Union for Progressive Judaism

Report of the Trustees for the year ended 31 December 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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 2019).

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 2019 include a highly successful Annual Assembly and Shabbaton in Rome to coincide with the 5th anniversary celebrations of the local community Beth Hillel. Active support for our communities in Spain, Italy, Poland, Hungary, and the Czech Republic through the Roswell Fund and visits by members of the Management Committee has produced some exciting developments. Our new community group in the Czech Republic, Ec Chajim, has achieved legal status and recognition by the Federation of Synagogues in Prague. Activities in Hungary are progressing well in achieving recognition for Progressive Judaism by the governing body and youth development and education projects are producing positive results in Spain and Italy. The newly established EUO office has achieved notable success in winning a grant from the EU to research and combat antisemitism. There have been plans to develop new means of communication following the suspension of our monthly newsletter in June. Equally, we shall be looking to provide additional human resources to support the ever-increasing demands on our administrator. Notwithstanding plans to increase expenditure, we actually achieved a modest surplus in the year of £3.1K. Savings on the Newsletter coupled with the recovery of expenditure in Spain and elsewhere in 2018, which we were able to claim from the Roswell Fund in 2019, helped to create a surplus of income over expenditure in the current year. On the negative side, we incurred a currency loss from the weaker euro against the pound and have made necessary provisions against conference expenditure incurred and anticipated.

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 2019.

Total assets less liabilities amounted to £208,601 (2018: £205,487) 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.

European Union for Progressive Judaism

Report of the Trustees for the year ended 31 December 2019

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.

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 John Cohen
Mr David Pollak
Mr Michael Kurt Reik
Ms Sonja Guentner
Rabbi Menno ten Brink

European Union for Progressive Judaism

Report of the Trustees
for the year ended 31 December 2019

REFERENCE AND ADMINISTRATIVE DETAILS

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

Registered Charity number
253000

MANAGEMENT COMMITTEE

Mr Leslie Frank Bergman
Rabbi Menno ten Brink
Mr John Cohen
Mr Michael Kurt Reik
Mr Gordon Charles Smith
Ms Sonja Guentner
Mr David Pollak
Rabbi René Pfertzl
Rabbi Jackie Tabick
Rabbi Andrew Goldstein
Mrs Miriam Kramer
Mr Robert Weiner

Life President
Vice Chairman Interfaith
Vice Chairman Governance
Vice Chairman Twinning
President
Chairman
Vice Chairman Finance
European Rabbinic Assembly (ERA)
Convenor of the European Beth Din
Vice President
Vice President
Vice President (co-opted 2 April 2019)

Approved by order of the board of trustees on 6 May 2020 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 European Union for Progressive Judaism (the Trust) for the year ended 31 December 2019.

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

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 have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order 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: 6 May 2020

European Union for Progressive Judaism

**Statement of Financial Activities
for the year ended 31 December 2019**

		Unrestricted funds	Restricted funds	2019 Total funds	2018 Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	166,810	38,455	205,265	287,363
Investment income	3	891	-	891	335
Total		<u>167,701</u>	<u>38,455</u>	<u>206,156</u>	<u>287,698</u>
EXPENDITURE ON					
Charitable activities					
Rabbinic Training Fund		-	25,812	25,812	24,981
General EUPJ - costs		141,200	-	141,200	85,931
Roswell Fund		-	33,141	33,141	50,438
Conference Expenditure		-	-	-	131,787
Other		2,889	-	2,889	-
Total		<u>144,089</u>	<u>58,953</u>	<u>203,042</u>	<u>293,137</u>
NET INCOME/(EXPENDITURE)		<u>23,612</u>	<u>(20,498)</u>	<u>3,114</u>	<u>(5,439)</u>
Transfers between funds	9	<u>(19,733)</u>	<u>19,733</u>	<u>-</u>	<u>-</u>
Net movement in funds		3,879	(765)	3,114	(5,439)
RECONCILIATION OF FUNDS					
Total funds brought forward		129,855	75,632	205,487	210,926
TOTAL FUNDS CARRIED FORWARD		<u><u>133,734</u></u>	<u><u>74,867</u></u>	<u><u>208,601</u></u>	<u><u>205,487</u></u>

The notes form part of these financial statements


European Union for Progressive Judaism

Balance Sheet
31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Investments	6	-	-	-	8,980
CURRENT ASSETS					
Debtors	7	16,771	-	16,771	815
Cash at bank		186,804	74,867	261,671	223,772
		<u>203,575</u>	<u>74,867</u>	<u>278,442</u>	<u>224,587</u>
CREDITORS					
Amounts falling due within one year	8	(69,841)	-	(69,841)	(28,080)
NET CURRENT ASSETS		<u>133,734</u>	<u>74,867</u>	<u>208,601</u>	<u>196,507</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>133,734</u>	<u>74,867</u>	<u>208,601</u>	<u>205,487</u>
NET ASSETS		<u>133,734</u>	<u>74,867</u>	<u>208,601</u>	<u>205,487</u>
FUNDS	9				
Unrestricted funds				133,734	129,855
Restricted funds				74,867	75,632
TOTAL FUNDS				<u>208,601</u>	<u>205,487</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6 May 2020 and were signed on its behalf by:


Mr David Pollak - Trustee


Ms Sonja Guentner - 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 2019

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 2019)', 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

	2019	2018
	£	£
Donations	<u>205,265</u>	<u>287,363</u>
	£	£
	Unrestricted	Restricted
Affiliation fees	85,424	-
Affiliation fees - RTF	-	-
Conference income	-	-
Roswell Fund income	-	38,455
Other Donations and Legacies	<u>81,386</u>	-
	<u>166,810</u>	<u>38,455</u>

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**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

3. INVESTMENT INCOME

	2019	2018
	£	£
Bank interest and dividends	<u>891</u>	<u>335</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

Trustees' expenses

Trustees were reimbursed travel expenses during the year amounting to £1,913 (2018: £825).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

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

European Union for Progressive Judaism

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

6. FIXED ASSET INVESTMENTS

There were no investment assets outside the UK.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	16,771	815
	<u>16,771</u>	<u>815</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other creditors	69,841	28,080
	<u>69,841</u>	<u>28,080</u>

9. MOVEMENT IN FUNDS

	At 1.1.19	Net movement in funds	Transfers between funds	At 31.12.19
	£	£	£	£
Unrestricted funds				
General fund	129,855	23,612	(19,733)	133,734
Restricted funds				
Rabbinic Training Fund	61,212	(25,812)	19,755	55,155
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	11,437	5,314	(22)	16,729
	<u>75,632</u>	<u>(20,498)</u>	<u>19,733</u>	<u>74,867</u>
TOTAL FUNDS	<u>205,487</u>	<u>3,114</u>	<u>-</u>	<u>208,601</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	167,701	(144,089)	23,612
Restricted funds			
Rabbinic Training Fund	-	(25,812)	(25,812)
Roswell Fund	38,455	(33,141)	5,314
	<u>38,455</u>	<u>(58,953)</u>	<u>(20,498)</u>
TOTAL FUNDS	<u>206,156</u>	<u>(203,042)</u>	<u>3,114</u>

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**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.18 £
Unrestricted funds				
General fund	134,279	(2,944)	(1,480)	129,855
Restricted funds				
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
	<u>76,647</u>	<u>(2,495)</u>	<u>1,480</u>	<u>75,632</u>
TOTAL FUNDS	<u>210,926</u>	<u>(5,439)</u>	<u>-</u>	<u>205,487</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	214,774	(217,718)	(2,944)
Restricted funds			
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>
TOTAL FUNDS	<u>287,698</u>	<u>(293,137)</u>	<u>(5,439)</u>

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

	At 1.1.18 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	134,279	20,668	(21,213)	133,734
Restricted funds				
Rabbinic Training Fund	61,212	(27,292)	21,235	55,155
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	12,452	4,299	(22)	16,729
	<u>76,647</u>	<u>(22,993)</u>	<u>21,213</u>	<u>74,867</u>
TOTAL FUNDS	<u>210,926</u>	<u>(2,325)</u>	<u>-</u>	<u>208,601</u>

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**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

9. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	382,475	(361,807)	20,668
Restricted funds			
Rabbinic Training Fund	23,501	(50,793)	(27,292)
Roswell Fund	87,878	(83,579)	4,299
	<u>111,379</u>	<u>(134,372)</u>	<u>(22,993)</u>
TOTAL FUNDS	<u>493,854</u>	<u>(496,179)</u>	<u>(2,325)</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 2019.