

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
European Union for Progressive Judaism**

Grant Harrod Lerman Davis LLP
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European Union for Progressive Judaism

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for the year ended 31 December 2021**

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European Union for Progressive Judaism

Report of the Trustees for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 members and associated organisations, 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)

2021 has continued to be a difficult year due to the Covid19 Pandemic. As in the previous year projects scheduled throughout the year were severely disrupted by the Pandemic. However, significant progress was made in the development of communities and national recognition within the Czech Republic, Italy, Hungary, Poland and Spain, financed by the Roswell Fund. The EU Office has continued to develop its activities and establish itself as a mouthpiece of Progressive Judaism in Europe at a time when the UK finally withdrew from the European Union at the end of the year. The consequence of the severe disruption to activities by the EUPJ has resulted in a surplus of £10,440 on unrestricted funds. The balance Sheet has increased from £237,686 in 2020 to £248,126. We all hope for an end to the Pandemic and a resumption of normal service in 2022.

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 members' 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 31 December 2021.

Total assets less liabilities amounted to £248,126 (2020: £237,686) 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 2021

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 has been revised a number of times, the last being on 29 April 2018. The Officers are the Chair and four Vice Chairs, including the Treasurer and the Secretary, and form part of the Management Committee which is responsible for the day to day running 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

Sonja Guentner
John Cohen
David Pollak (resigned 20.7.2021)
Robert Weiner
Menno ten Brink
Paul Winter (appointed 20.7.2021)

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 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
253000

MANAGEMENT COMMITTEE

Sonja Guentner	Chair
Gordon Charles Smith	President
John Cohen	Vice Chair Governance
David Pollak	Vice Chair Finance (Retired 20 July 2021)
Paul Winter	Treasurer (Appointed 20 July 2021)
Robert Weiner	Vice Chair
Rabbi Menno ten Brink	Vice Chair
Rabbi René Pfertzel	Chair European Rabbinic Assembly (ERA) (Retired 23 September 2021)
Rabbi Sylvia Rothschild	Chair ERA (Appointed 23 September 2021)
Rabbi Jackie Tabick	Convenor of the European Beth Din
Leslie Frank Bergman	Honorary Life President
Miriam Kramer	Vice President

Note - Leslie Bergman and Miriam Kramer are not members of the management committee but attend meetings of the management committee by invitation.

Approved by order of the board of trustees on 9 August 2022 and signed on its behalf by:



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 2021.

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
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Harrow
Middlesex
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Date: 9/8/22

European Union for Progressive Judaism

**Statement of Financial Activities
for the year ended 31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	154,892	49,363	204,255	177,406
Investment income	3	465	-	465	627
Total		<u>155,357</u>	<u>49,363</u>	<u>204,720</u>	<u>178,033</u>
EXPENDITURE ON					
Charitable activities					
Rabbinic Training Fund		-	31,552	31,552	23,217
General EUPJ - costs		138,984	-	138,984	85,135
Roswell Fund		-	23,744	23,744	40,596
Total		<u>138,984</u>	<u>55,296</u>	<u>194,280</u>	<u>148,948</u>
NET INCOME/(EXPENDITURE)		<u>16,373</u>	<u>(5,933)</u>	<u>10,440</u>	<u>29,085</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		165,395	72,291	237,686	208,601
TOTAL FUNDS CARRIED FORWARD		<u><u>181,768</u></u>	<u><u>66,358</u></u>	<u><u>248,126</u></u>	<u><u>237,686</u></u>

The notes form part of these financial statements

European Union for Progressive Judaism

**Balance Sheet
31 December 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
CURRENT ASSETS					
Debtors	6	17,644	-	17,644	32,171
Cash at bank		198,973	229,025	427,998	385,315
		<u>216,617</u>	<u>229,025</u>	<u>445,642</u>	<u>417,486</u>
CREDITORS					
Amounts falling due within one year	7	(34,849)	(162,667)	(197,516)	(179,800)
		<u>181,768</u>	<u>66,358</u>	<u>248,126</u>	<u>237,686</u>
NET CURRENT ASSETS					
		<u>181,768</u>	<u>66,358</u>	<u>248,126</u>	<u>237,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>181,768</u>	<u>66,358</u>	<u>248,126</u>	<u>237,686</u>
NET ASSETS					
		<u>181,768</u>	<u>66,358</u>	<u>248,126</u>	<u>237,686</u>
FUNDS					
	8			181,768	165,395
Unrestricted funds				66,358	72,291
Restricted funds				<u>248,126</u>	<u>237,686</u>
TOTAL FUNDS					
				<u>248,126</u>	<u>237,686</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 August 2022 and were signed on its behalf by:



Sonja Guentner - Trustee



Paul Winter - Trustee

European Union for Progressive Judaism

Notes to the Financial Statements for the year ended 31 December 2021

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.

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

	2021	2020
	£	£
Donations	<u>204,255</u>	<u>177,406</u>
	£	£
	Unrestricted	Restricted
Affiliation fees	65,867	-
Affiliation fees - RTF	-	23,176
Conference income	-	-
Roswell Fund income	-	26,187
Other Donations and Legacies	89,025	-
	<u>154,892</u>	<u>49,363</u>

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**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Bank interest and dividends	465	627
	<u>465</u>	<u>627</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

None of the trustees have been paid any remuneration or received any other benefits from the charity for the year ended 31 December 2021, as well as for the year ended 31 December 2020.

Trustees' expenses

Trustees were reimbursed travel, subsistence and accommodation expenses incurred on behalf of the charity during the year amount to nil (2020: £148). During the year, there were no trustees reimbursed for expenses or had expenses paid by the charity (2020: 1).

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	133,599	43,807	177,406
Investment income	627	-	627
Total	<u>134,226</u>	<u>43,807</u>	<u>178,033</u>
EXPENDITURE ON			
Charitable activities			
Rabbinic Training Fund	-	23,217	23,217
General EUPJ - costs	85,135	-	85,135
Roswell Fund	-	40,596	40,596
Total	<u>85,135</u>	<u>63,813</u>	<u>148,948</u>
NET INCOME/(EXPENDITURE)	49,091	(20,006)	29,085
Transfers between funds	(17,430)	17,430	-
Net movement in funds	31,661	(2,576)	29,085
RECONCILIATION OF FUNDS			
Total funds brought forward	133,734	74,867	208,601
TOTAL FUNDS CARRIED FORWARD	<u>165,395</u>	<u>72,291</u>	<u>237,686</u>

European Union for Progressive Judaism

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

6.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Other debtors	17,644	32,171
		<u> </u>	<u> </u>
7.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2021	2020
		£	£
	Other creditors	197,516	179,800
		<u> </u>	<u> </u>
8.	MOVEMENT IN FUNDS		
		Net	
		movement	
	At 1.1.21	in funds	At
	£	£	31.12.21
			£
	Unrestricted funds		
	General fund	165,395	16,373
		<u> </u>	<u> </u>
	Restricted funds		
	Rabbinic Training Fund	49,368	(8,376)
	Community Connections Travel Fund	2,983	-
	Roswell Fund	19,940	2,443
		<u> </u>	<u> </u>
		72,291	(5,933)
		<u> </u>	<u> </u>
	TOTAL FUNDS	<u>237,686</u>	<u>10,440</u>
		<u> </u>	<u> </u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	155,357	(138,984)	16,373
Restricted funds			
Rabbinic Training Fund	23,176	(31,552)	(8,376)
Roswell Fund	26,187	(23,744)	2,443
	<u> </u>	<u> </u>	<u> </u>
	49,363	(55,296)	(5,933)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>204,720</u>	<u>(194,280)</u>	<u>10,440</u>
	<u> </u>	<u> </u>	<u> </u>

European Union for Progressive Judaism

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	133,734	49,091	(17,430)	165,395
Restricted funds				
Rabbinic Training Fund	55,155	(23,217)	17,430	49,368
Community Connections Travel Fund	2,983	-	-	2,983
Roswell Fund	16,729	3,211	-	19,940
	<u>74,867</u>	<u>(20,006)</u>	<u>17,430</u>	<u>72,291</u>
TOTAL FUNDS	<u>208,601</u>	<u>29,085</u>	<u>-</u>	<u>237,686</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	134,226	(85,135)	49,091
Restricted funds			
Rabbinic Training Fund	-	(23,217)	(23,217)
Roswell Fund	43,807	(40,596)	3,211
	<u>43,807</u>	<u>(63,813)</u>	<u>(20,006)</u>
TOTAL FUNDS	<u>178,033</u>	<u>(148,948)</u>	<u>29,085</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. Also note the reference made under Objectives and Activities in respect of funds received by the Roswell Fund and the Next Generation Leadership Development Fund reflected in the Balance Sheet against Creditors.

European Union for Progressive Judaism

**Notes to the Financial Statements - continued
for the year ended 31 December 2021**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.