

**Report of the Trustees and**  
**Unaudited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**European Union for Progressive Judaism**

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

**Contents of the Financial Statements  
for the year ended 31 December 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 11</b>

**Report of the Trustees  
for the year ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. 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)

The effects of Covid subsided considerably this year which meant increased activity among our communities. Sadly, with the single exception of a hybrid meeting in the summer, all meetings are still held via Zoom. Despite this, imaginative programming has helped many of our constituents to find new ways to reach out both to members and to the wider community.

The Roswell Fund continues to support projects in our emerging communities in the Czech Republic, Hungary, Poland, Lithuania, Portugal and Spain. Congregations in those countries are urged to contact EUPJ for the application form for grants to undertake qualifying projects.

There has been a surplus of £36,566 on unrestricted funds for the year (2023: £51,735).

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 continuing the activity of the European Beit Din, where no local progressive Beit Din is existing, and set up different court sessions during the year 2024, in particular in Spain and Italy.

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 2024.

Total assets less liabilities amounted to £426,808 (2023: £462,592) 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.

**Report of the Trustees  
for the year ended 31 December 2024**

**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**

Lea Muehlstein  
Jonathan Eaton  
Fabio Benjamin Fantini  
Alexander Grodensky  
Dominika Zakrewska-Oledzka  
Pierre Elkaim  
Ian Lancaster

**Independent Examiner**

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



Report of the Trustees  
for the year ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

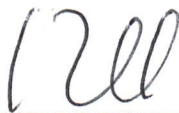
Registered Charity number 253000

MANAGEMENT COMMITTEE AS OF 31/12/2024

Miriam Kramer - President  
Rabbi Lea Muhlstein - \*Chair  
Jonathan Eaton - \*Vice Chair Governance  
Pierre Elkaim - \*Vice Chair Finance  
Ian Lancaster - \*Vice Chair UK Movement for Reform Judaism and Liberal Judaism Liaison  
Dominika Zakrewska-Oledzka - \*Vice Chair Communications  
Fabio Benjamin Fantini - \*Vice Chair Israel  
Rabbi Alexander Grodensky - \*Vice Chair Interfaith  
Rabbi Nathan Alfred - Chair ERA  
Rabbi Dr Jackie Tabick - Convenor of the European Beth Din

Nota: (\*) trustees

Approved by order of the board of trustees on .....*March, 26<sup>th</sup> 2025*..... and signed on its behalf by:



.....  
Pierre Elkaim - 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 2024.

**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

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

Date: .....

**Statement of Financial Activities  
for the year ended 31 December 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	155,575	4,374	159,949	332,235
Investment income	3	5,757	-	5,757	4,269
<b>Total</b>		<u>161,332</u>	<u>4,374</u>	<u>165,706</u>	<u>336,504</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Rabbinic Training Fund		-	-	-	9,000
General EUPJ - costs		124,766	-	124,766	128,127
Roswell Fund		-	75,032	75,032	20,919
Ukraine Appeal		-	2	2	57,692
Leo Hepner		-	1,690	1,690	-
<b>Total</b>		<u>124,766</u>	<u>76,724</u>	<u>201,490</u>	<u>215,738</u>
<b>NET INCOME/(EXPENDITURE)</b>		36,566	(72,350)	(35,784)	120,766
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		245,940	216,652	462,592	341,826
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>282,506</u>	<u>144,302</u>	<u>426,808</u>	<u>462,592</u>

The notes form part of these financial statements

**Balance Sheet**  
**31 December 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Debtors	6	10,509	-	10,509	2,466
Cash at bank		285,566	144,302	429,868	485,195
		<u>296,075</u>	<u>144,302</u>	<u>440,377</u>	<u>487,661</u>
<b>CREDITORS</b>					
Amounts falling due within one year	7	(13,569)	-	(13,569)	(25,069)
		<u>282,506</u>	<u>144,302</u>	<u>426,808</u>	<u>462,592</u>
<b>NET CURRENT ASSETS</b>					
		<u>282,506</u>	<u>144,302</u>	<u>426,808</u>	<u>462,592</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>282,506</u>	<u>144,302</u>	<u>426,808</u>	<u>462,592</u>
<b>NET ASSETS</b>					
		<u>282,506</u>	<u>144,302</u>	<u>426,808</u>	<u>462,592</u>
<b>FUNDS</b>					
Unrestricted funds	8			282,506	245,940
Restricted funds				144,302	216,652
<b>TOTAL FUNDS</b>					
				<u>426,808</u>	<u>462,592</u>

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



.....  
Lea Muehlstein - Trustee



.....  
Pierre Elkaim - Trustee



**Notes to the Financial Statements  
for the year ended 31 December 2024**

**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**

	2024	2023
	£	£
Donations	159,949	332,235
	<u>159,949</u>	<u>332,235</u>
	£	£
	Unrestricted	Restricted
Affiliation fees	89,598	-
Ukraine appeal	-	115
Other Donations and Legacies	65,977	4,259
	<u>155,575</u>	<u>4,374</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

## 3. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest and dividends	<u>5,757</u>	<u>4,269</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 2024, as well as for the year ended 31 December 2023.

**Trustees' expenses**

Trustees were reimbursed travel, subsistence and accommodation expenses incurred on behalf of the charity during the year; they amount to £17,612 (2023: £1,652).

## 5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	175,593	156,642	332,235
Investment income	<u>4,269</u>	<u>-</u>	<u>4,269</u>
<b>Total</b>	<u>179,862</u>	<u>156,642</u>	<u>336,504</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Rabbinic Training Fund	-	9,000	9,000
General EUPJ - costs	128,127	-	128,127
Roswell Fund	-	20,919	20,919
Ukraine Appeal	<u>-</u>	<u>57,692</u>	<u>57,692</u>
<b>Total</b>	<u>128,127</u>	<u>87,611</u>	<u>215,738</u>
<b>NET INCOME</b>	51,735	69,031	120,766
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	194,205	147,621	341,826
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>245,940</u>	<u>216,652</u>	<u>462,592</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

## 6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	9,546	2,466
Prepayments and accrued income	963	-
	<u>10,509</u>	<u>2,466</u>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	24	885
Other creditors	13,545	24,184
	<u>13,569</u>	<u>25,069</u>

## 8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	245,940	36,566	282,506
<b>Restricted funds</b>			
Rabbinic Training Fund	37,987	-	37,987
Community Connections Travel Fund	2,983	-	2,983
Roswell Fund	126,199	(75,032)	51,167
Ukraine Appeal	4,154	113	4,267
Roswell Capital Fund	45,329	-	45,329
Leo Hepner	-	2,569	2,569
	<u>216,652</u>	<u>(72,350)</u>	<u>144,302</u>
<b>TOTAL FUNDS</b>	<u>462,592</u>	<u>(35,784)</u>	<u>426,808</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	161,332	(124,766)	36,566
<b>Restricted funds</b>			
Roswell Fund	-	(75,032)	(75,032)
Ukraine Appeal	115	(2)	113
Leo Hepner	4,259	(1,690)	2,569
	<u>4,374</u>	<u>(76,724)</u>	<u>(72,350)</u>
<b>TOTAL FUNDS</b>	<u>165,706</u>	<u>(201,490)</u>	<u>(35,784)</u>

Notes to the Financial Statements - continued  
for the year ended 31 December 2024

## 8. MOVEMENT IN FUNDS - continued

## Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	194,205	51,735	245,940
<b>Restricted funds</b>			
Rabbinic Training Fund	46,987	(9,000)	37,987
Community Connections Travel Fund	2,983	-	2,983
Roswell Fund	36,520	89,679	126,199
Ukraine Appeal	61,131	(56,977)	4,154
Roswell Capital Fund	-	45,329	45,329
	<u>147,621</u>	<u>69,031</u>	<u>216,652</u>
<b>TOTAL FUNDS</b>	<u>341,826</u>	<u>120,766</u>	<u>462,592</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	179,862	(128,127)	51,735
<b>Restricted funds</b>			
Rabbinic Training Fund	-	(9,000)	(9,000)
Roswell Fund	110,598	(20,919)	89,679
Ukraine Appeal	715	(57,692)	(56,977)
Roswell Capital Fund	45,329	-	45,329
	<u>156,642</u>	<u>(87,611)</u>	<u>69,031</u>
<b>TOTAL FUNDS</b>	<u>336,504</u>	<u>(215,738)</u>	<u>120,766</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.



**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.