**REGISTERED CHARITY NUMBER: 253000**

Report of the Trustees and

Financial Statements for the Year Ended 31 December 2025

for

European Union for Progressive Judaism

Ark&Co Ltd
Chartered Accountants & Chartered Tax Advisers
The Maltings
2 Anderson Rd
Bearwood
Birmingham
West Midlands
B66 4AR

European Union for Progressive Judaism

Contents of the Financial Statements
for the Year Ended 31 December 2025


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The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. 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)

After a slow down of activities due to the impact of the Covid pandemic, EUPJ activity has now returned to similar levels to those before 2020. The Management Committee is particularly pleased to see new emerging communities seeking membership in the EUPJ. In addition to supporting existing members, the EUPJ has also supported a new pilot project in Cyprus with the hope that this will result in a new congregation being formed that would seek membership. The pilot project was supported in partnership with the Jewish Agency for Israel. While most activities of EUPJ members are taking place in person across Europe, online meetings of the Management Committee and Executive Board have now become the norm, which significantly reduces travel expenditure and meeting time commitment from volunteers.

Funding through our Roswell Fund is allocated to congregations following application to the EUPJ and verification that the projects meet the grant conditions. In Dec. 2025, the World Union for Progressive Judaism announced changes to the Roswell Fund allocation. This means that 2025 will be the last year in which the Roswell Fund supports projects in our emerging communities in the Czech Republic, Hungary, Italy, Portugal and Spain. From 2026 onwards, only communities in Central-Eastern Europe will be eligible to apply for funding under the Roswell grant.

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**
**Financial position**
The balance sheet on page 6 shows the financial position of the EUPJ as at 31 December 2025.

Total assets less liabilities amounted to £382,639 (2024: £426,808), 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.

**Funds in deficit**
At the year-end, the Roswell Fund was in deficit by £8,238. The Trustees expect this to be repaid in the year ending 31st December 2026.

**Future plans**
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 charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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.

**Reference and administrative details**
**Registered Charity number**
253000

**Principal address**
80 East End Road
Finchley
London
N3 2SY

**Trustees**

| | |
|---|---|
| Rabbi Lea Muehlstein | (appointed 31.8.2023) |
| Jonathan Eaton | (appointed 20.4.2023) |
| Rabbi Alexander Grodensky | (appointed 20.4.2023) |
| Pierre Elkaim | (appointed 31.8.2023) |
| Ian Lancaster | (appointed 31.8.2023) |

**Independent Examiner**

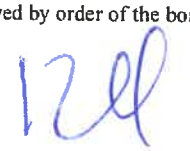
Gurnek Ark FCA
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**Management committee (as of 31/12/2025)**

| | |
|---|---|
| Miriam Kramer | - President |
| Rabbi Lea Muehlstein (appointed 31.8.2023) | - * Chair |
| Jonathan Eaton (appointed 20.4.2023) | - * Vice Chair Governance |
| Pierre Elkaim (appointed 31.8.2023) | - * Vice Chair Finance |
| Ian Lancaster (appointed 31.8.2023) | - * Vice Chair UK Movement for Reform Judaism and Liberal Judaism Liaison: |
| Rabbi Alexander Grodensky (appointed 20.4.2023) | - * Vice Chair Emerging Communities |
| Daniel Schaban | - Vice Chair Emerging Leadership and Community Development |
| Paul Gompes | - Vice Chair EU Relations & Projects |
| Rabbi Nathan Alfred | - European Rabbinic Assembly Chair |
| Rav Ruven Bar Ephraim | - Convenor of the European Beit Din |

Not a (*) trustees

Approved by order of the board of trustees on 18 May 2026 and signed on its behalf by:



Pierre Elkaim - Trustee

**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 2025.

**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.



Gurnek Ark FCA
The Institute of Chartered Accountants in England and Wales

Ark&Co Ltd
Chartered Accountants & Chartered Tax Advisers
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2 Anderson Rd
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West Midlands
B66 4AR

18 May 2026

European Union for Progressive Judaism

Statement of Financial Activities
for the Year Ended 31 December 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.12.25 Total funds £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments from** | | | | | |
| Donations and legacies | 2 | 137,517 | 7,319 | 144,836 | 159,949 |
| Investment income | 3 | 5,179 | - | 5,179 | 5,757 |
| **Total** | | 142,696 | 7,319 | 150,015 | 165,706 |
| **Expenditure on** | | | | | |
| **Charitable activities** | | | | | |
| General EUPJ Support Costs | | 96,760 | - | 96,760 | 124,766 |
| Rabbinic Training Fund | | - | 28,131 | 28,131 | - |
| Roswell Fund | | - | 59,405 | 59,405 | 75,032 |
| Ukraine Appeal | | - | - | - | 2 |
| Leo Hepner | | - | 2,628 | 2,628 | 1,690 |
| JAFI HH2025 Cyprus | | - | 7,260 | 7,260 | - |
| **Total** | | 96,760 | 97,424 | 194,184 | 201,490 |
| **NET INCOME/(EXPENDITURE)** | | 45,936 | (90,105) | (44,169) | (35,784) |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 282,506 | 144,302 | 426,808 | 462,592 |
| **Total funds carried forward** | | 328,442 | 54,197 | 382,639 | 426,808 |

The notes form part of these financial statements

European Union for Progressive Judaism

Statement of Financial Position
31 December 2025

| | Notes | Unrestricted fund £ | Restricted funds £ | 31.12.25 **Total funds** £ | 31.12.24 Total funds £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Debtors | 6 | **594** | - | **594** | 10,509 |
| Cash at bank | | **347,006** | **54,197** | **401,203** | 429,868 |
| | | **347,600** | **54,197** | **401,797** | 440,377 |
| **Creditors** | | | | | |
| Amounts falling due within one year | 7 | **(19,158)** | - | **(19,158)** | (13,569) |
| **Net current assets** | | **328,442** | **54,197** | **382,639** | 426,808 |
| **Total assets less current liabilities** | | **328,442** | **54,197** | **382,639** | 426,808 |
| **NET ASSETS** | | **328,442** | **54,197** | **382,639** | 426,808 |
| **Funds** | 9 | | | | |
| **Unrestricted funds** | | | | **328,442** | 282,506 |
| **Restricted Funds** | | | | **54,197** | 144,302 |
| **Total funds** | | | | **382,639** | 426,808 |

The financial statements were approved by the Board of Trustees and authorised for issue on 18 May 2026 and were signed on its behalf by:

Pierre Elkaim - Trustee

Lea Muehlstein - Trustee

The notes form part of these financial statements

## 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

| | 2025<br>£ | 2024<br>£ |
|---|---|---|
| Donations | 144,836 | 159,949 |

| | 2025 (£) | | 2024 (£) | |
|---|---|---|---|---|
| | Unrestricted | Restricted | Unrestricted | Restricted |
| Affiliation fees | 89,389 | - | 89,598 | - |
| JAFI Project 2025 HH Cyprus | - | 7,260 | - | - |
| Leo Hepner Fund | - | 59 | - | - |
| Ukraine appeal | - | - | - | 115 |
| Other donations and legacies | 48,128 | - | 65,977 | 4,259 |
| | 137,517 | 7,319 | 155,575 | 4,374 |



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## 3. Investment income

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Bank interest and dividends | 5,179 | 5,757 |

## 4. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

**Trustees' expenses**

Trustees were reimbursed travel, subsistence and accommodation expenses incurred on behalf of the Charity during the year. These amounted to £98 (2024: £17,612).

## 5. Comparatives for the statement of financial activities

| | Unrestricted fund 2024 | Restricted funds 2024 | Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **2024 Income and endowments from** | | | |
| Donations and legacies | 155,575 | 4,374 | 159,949 |
| Investment income | 5,757 | - | 5,757 |
| **Total** | 161,332 | 4,374 | 165,706 |
| **2024 Expenditure on** | | | |
| **Charitable activities** | | | |
| General EUPJ Support Costs | 124,766 | - | 124,766 |
| Roswell Fund | - | 75,032 | 75,032 |
| Ukraine Appeal | - | 2 | 2 |
| Leo Hepner | - | 1,690 | 1,690 |
| **Total** | 124,766 | 76,724 | 201,490 |
| **NET INCOME/(EXPENDITURE)** | 36,566 | (72,350) | (35,784) |
| **Reconciliation of funds** | | | |
| Total funds brought forward | 245,940 | 216,652 | 462,592 |
| **Total funds carried forward** | 282,506 | 144,302 | 426,808 |



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## 6. Debtors: amounts falling due within one year

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Trade debtors | 558 | 9,546 |
| Prepayments | 36 | 963 |
| | 594 | 10,509 |

## 7. Creditors: amounts falling due within one year

| | 31.12.25 | 31.12.24 |
|---|---|---|
| | £ | £ |
| Trade creditors | 4,689 | - |
| NGLDF – Next Generation Leadership Development Fund | 13,244 | 13,244 |
| Other creditors | 1,225 | 300 |
| | 19,158 | 13,569 |

## 9. Movement in funds

| | At 1.1.25 | Net movement in funds | At 31.12.25 |
|---|---|---|---|
| | £ | £ | £ |
| **Unrestricted funds** | | | |
| General fund | 282,506 | 45,936 | 328,442 |
| **Restricted funds** | | | |
| Rabbinic Training Fund | 37,987 | (28,131) | 9,856 |
| Roswell Fund | 51,167 | (59,405) | (8,238) |
| Ukraine Appeal | 4,267 | - | 4,267 |
| Roswell Capital Fund | 45,329 | - | 45,329 |
| Community Connections Travel Fund | 2,983 | - | 2,983 |
| Leo Hepner | 2,569 | (2,569) | - |
| | 144,302 | (90,105) | 54,197 |
| **TOTAL FUNDS** | 426,808 | (44,169) | 382,639 |



continued...

## 9. Movement in funds - continued

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|---|---|---|
| **Unrestricted funds** | | | |
| General fund | **142,696** | **(96,760)** | **45,936** |
| **Restricted funds** | | | |
| Rabbinic Training Fund | **-** | **(28,131)** | **(28,131)** |
| Roswell Fund | **-** | **(59,405)** | **(59,405)** |
| Leo Hepner | **59** | **(2,628)** | **(2,569)** |
| JAFI Project 2025 HH Cyprus | **7,260** | **(7,260)** | **-** |
| | **7,319** | **(97,424)** | **(90,105)** |
| **TOTAL FUNDS** | **150,015** | **(194,184)** | **(44,169)** |

**2024 Comparatives for movement in funds**

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



continued...

## 9. Movement in funds - continued

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

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

## 10. Related party disclosures

There were no related party transactions for the year ended 31 December 2025.

## 11. Funds

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.