

LITHUANIA GOODWILL FOUNDATION
September 2026

BACKGROUND MEMORANDUM

Introduction

A memo prepared by the Lithuanian Jewish (Litvak) Community (LJC) describing Jewish life in Lithuania is attached as Annex A.

Background and Governance of Good Will Foundation

In 2005, the LJC, the Association of Lithuanian Jewish Religious Communities and the World Jewish Restitution Organization (WJRO) formed the Lithuanian Jewish Heritage Foundation (LJHF). The LJHF's purpose was to negotiate with the Government of Lithuania regarding the restitution of Jewish communal property nationalized or otherwise seized during the Holocaust, as well as to preserve Jewish cultural heritage in Lithuania.

Following lengthy negotiations with LJC and WJRO, Lithuania enacted the Law on Good Will Compensation for the Immovable Property of Jewish Religious Communities ("Law on Good Will Compensation") in 2011. The law authorized the establishment of a non-profit entity which would distribute funds obtained for seized Jewish communal property. In that same year, pursuant to the Law on Good Will Compensation, the LJHF established – and is the founder, governing body and sole shareholder of – The Foundation for Disposal of Good Will Compensation for the Immovable Property of Jewish Religious Communities ("Good Will Foundation" or "GWF"), comprised of an equal number of representatives from LJC and the WJRO.

The GWF and the LJHF are Lithuanian non-profit entities established under the Law of the Republic of Lithuania on Public Establishments, the Law on Good Will Compensation, and other applicable legal acts.

Property Restitution

Private property restitution for individuals in Lithuania commenced in 1991, with the Law on the Procedure and Conditions of Restoration of the Rights of Ownership to Existing Real Property and, subsequently, the 1997 Law on the Restoration of the Rights of Ownership of Citizens to the Existing Real Property, as modified by several subsequent amendments. These laws provided that former property owners and their heirs were eligible to recover seized property; however, they applied only to citizens, thus precluding most foreigners of Lithuanian origin from recovering confiscated property.

Soon after the establishment of the GWF in 2011, the Lithuanian parliament passed legislation allocating approximately €36 million – considered restitution for communal property seized from Lithuania's Jewish community while under Nazi occupation – to the GWF. The funds were intended for projects to sustain and enhance "religious, cultural, health care, sports, education, science and other purposes of fostering the Lithuanian Jewish community in Lithuania". The law also provided for one-time symbolic payments to individual survivors. In 2012, GWF distributed 3 million litas (approximately \$1.1 million) to more than 1,550 Lithuanian Holocaust survivors worldwide. In 2014, the Good Will Foundation allocated its first project grants to support Jewish communal life. The government transferred the funds to the Good Will Foundation in ten annual installments of approximately €3.6 million, totaling €36 million over a ten-year period, through 2023. Of each annual transfer, approximately €1.6 million was typically distributed as grants for these purposes, and approximately €1.8 million was placed into a long-term endowment, to continue to support projects benefiting the Jewish community in the future. The amount in the endowment per the GWF's Audited Financial Statements dated December 31, 2025, is €16.53 million.

Following further negotiations with the government by LJC and WJRO, in December 2022, the Lithuanian government amended the Law on Good Will Compensation, providing an additional €37 million – representing compensation for the Holocaust era seizure of private property that was not covered by earlier restitution programs – to be distributed over a seven-year period, starting in 2023/2024. Pursuant to the law, a specific part of the sum provided could be distributed by GWF in the form of one-time payments to Holocaust survivors of Lithuanian descent or their heirs for private property wrongfully seized during the Holocaust and its aftermath and whose property was not previously returned under earlier legislation. In July 2025, the GWF completed the distribution of €7.5 million in such individual payments to eligible applicants. For each approved property, eligible owners or heirs received a symbolic payment of approximately €20,000, shared among them if the property had multiple original owners or was claimed by more than one heir. The remainder of the funds has been set aside to further preserve and support Jewish heritage and communal life in the country in the future.

GWF allocations

The GWF’s grant-making follows published Application Guidelines, governing eligibility, documentation, and review. A comprehensive allocations process then makes determinations on funding.

The list of approved allocations (as well as those that are rejected) is posted publicly on the GWF’s website, in Lithuanian and English, identifying the applicant, the name of the project, and the amount allocated. Allocation charts since 2014 are available here: <https://gvf.lt/en/about-us/projects/statistics/>. The chart for 2025 is here: <https://gvf.lt/en/files/2025/12/skelbilmui-2025.pdf>. Applications that are rejected are also included in this chart. Information about the LJC projects funded by the Good Will Foundation can be found on the website of the GWF: <https://gvf.lt/en/additional-information/>.

The largest grantee of the GWF is the LJC. Other grants have been made directly to regional Jewish communities throughout Lithuania (including Kaunas, Panevėžys, Klaipėda, Švenčionys, Palanga, and Ukmergė) as well as to cultural, education, and heritage organizations such as Vilnius Sholom Aleichem ORT Gymnasium and the Lithuanian Sports Club “Maccabi”. Much of LJC’s own grant, in turn, funds activities that strengthen Jewish life more broadly. For example, LJC has used its GWF allocations to protect cemeteries, restore former Jewish synagogues, and fund excavation work at the site of the Great Synagogue. The LJC has also used a portion of its grants to award scholarships to students from the Jewish community to pursue advanced studies. A total of 18 such scholarships totaling €88,429 have been awarded since 2015 based on application criteria here: see <https://gvf.lt/en/scholarship/>.

Financial & Reporting

GWF’s annual financial statements, activity reports, and explanatory notes are independently audited and made publicly available through official government channels. UAB Crowe LT is the auditor of GWF. GWF’s financial statements, activity reports, and auditors’ conclusions for each year are filed with the Lithuanian government and posted publicly through the Central Registry. The link is here: <https://www.registrucentras.lt/jar/p/dok.php?kod=302702699>.

In accordance with the Law on Good Will Compensation, the Lithuanian National Audit Office (Valstybes kontrole) was also legally required to conduct an annual “state audit” of the Goodwill Foundation and to report the results to the Government. This was separate from and in addition to GWF’s own independent financial statement audit. Audits of state institutions can be carried out at any time determined by the Lithuanian National Audit Office.

ANNEX A



LITHUANIAN JEWISH (LITVAK) COMMUNITY

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September 2026

The Lithuanian Jewish Community

Background

Lithuania was a major center of Jewish life for centuries before World War II and the home of the distinctive Litvak tradition of Jewish scholarship, religious thought, and communal life. Beginning in June 1941, the Nazi occupation and its Lithuanian collaborators murdered an estimated 90-95% of Lithuania's Jews, among the highest death tolls of any Jewish community in Europe. Following Lithuania's restoration of independence in 1990, the remaining Jewish community – numbering several thousand today – reestablished open religious and cultural life, organized under the Lithuanian Jewish Community (LJC), the umbrella organization uniting Lithuania's Jewish organizations. As of today, the LJC comprises 30 member organizations.

LJC is a member of the European Jewish Congress and the World Jewish Congress.

Jewish Life

The Jewish community today is vibrant and provides multi-generational programming across its institutions, programs, and services.

The Vilnius Choral Synagogue is one of only two functioning synagogues in Lithuania and one of the main centers of Jewish religious life in the country. Morning and evening prayers are held in the synagogue every day all year round and during the holidays. Members of the community and guests from Israel and other foreign countries participate in the services. A full-time hazzan leads these services daily and during the holidays. As it continues to strengthen its rabbinic engagement, the community is increasing activity through rabbis coming to the community on a regular basis and is also currently in the process of recruiting a rabbi to work more closely with its younger members.

Beyond the synagogue, the Vilnius Sholom Aleichem ORT Gymnasium, which is Lithuania's only public Jewish school, serves approximately 600 students from kindergarten through 12th grade of whom approximately 60% are Jewish. Its kindergarten enrolls more than 50 children across three age-grouped classes. The school combines Lithuania's national curriculum with Hebrew language and Jewish studies. It also maintains a twinning partnership with a school in Haifa and organizes annual visits to Israel for students and teachers. The school ranks among Lithuania's top 50 secondary schools based on academic performance and university-admission outcomes.

In addition, a kosher cafe, under the kashrut supervision of Tzohar Food Supervision of Israel, operates at the LJC building on certain days and provides kosher food based on advance orders.

A project to renovate the mikveh of the Vilnius Choral Synagogue is currently underway and is being implemented under rabbinic supervision.

For younger members of the community, the LJC operates children's and youth clubs "Dubi", "Ilan", "Knafaim", "Kaveret" for various age cohorts from birth through age 17, as well as a Jewish scout organization. Through these programs, children and youth are introduced to Jewish traditions, holiday customs, Hebrew, and religious practice. In addition, Sababa Club, an independent youth program, and Moishe House of Vilnius, which serves Jewish young adults ages 18–35, operate in Vilnius.

In collaboration with the Jewish school, preparations for Bar and Bat Mitzvah ceremonies are organized.

The LJC also has regular programming and social services for approximately 180 Holocaust survivors recognized by the German government and for other elderly Jews. The community also provides assistance to those recognized as Righteous Among the Nations who rescued Jews during the Holocaust. In total, around 350 people received various forms of assistance over the course of 2025.

Cultural activities and lectures on issues of Jewish interest are organized regularly by LJC as well. Over the course of 2025, the community held more than 400 educational, cultural, religious, and community activities.

All Lithuanian Jews as well as visitors to Lithuania are welcome to participate in or visit programs of the LJC.

An independent organization, Chassidie Chabad Lubavitch, also operates in Lithuania.

Financial & Reporting

UAB Audifina, an independent audit and accounting firm in Lithuania, and a member of MSI Global, an international association of independent legal and accounting firms, performed the audits of LJC for the years 2019 – 2025 (inclusive).

Financial reporting documents of the LJC (including activities funded by the grant from the Goodwill Foundation) are available publicly on the website of Registrų Centras, Lithuania's State Enterprise Central Registry, the government authority in the country responsible for legal entities in Lithuania. Audited reports of LJC are available here: <https://www.registrucentras.lt/jar/p/dok.php?kod=190722117>. For each year, the information provided includes an Annual Report describing LJC's activities, Financial Statements, an Explanatory Letter, an Auditor's Conclusion, and the Approved Financial Statement.