

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2020  
for  
The Commonwealth Jewish Council

Mark Fillary  
Chapman Worth Limited  
The Studio  
Witney Lakes Resort  
Downs Road  
Witney  
OX29 0SY

**The Commonwealth Jewish Council**

**Contents of the Financial Statements  
for the Year Ended 31st March 2020**

	Page
Report of the Trustees	3 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 11

## **The Commonwealth Jewish Council**

### **Report of the Trustees** **for the Year Ended 31st March 2020**

The trustees present their report with the financial statements of the charity for the year to 31 March 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity Name**

The Commonwealth Jewish Council

##### **Registered Charity number**

287564

##### **Principal address**

BCM Box 6871  
London  
WC1N 3XX

##### **Trustees**

Lord Mendelsohn (Chair)  
Laura Marks OBE  
Howard Rosen CBE  
Nigel Cohen

Appointed 22/08/19

##### **Independent examiner**

Mark Fillary  
Chapman Worth Limited  
The Studio, Witney Lakes Resort  
Downs Road  
Witney, Oxfordshire  
OX29 0SY

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Commonwealth Jewish Council is the working name of the Commonwealth Jewish Trust. The Trust is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

##### **Recruitment and appointment of new trustees**

Additional or replacement Trustees can be appointed by the existing Trustees.

##### **Risk management**

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

#### **OBJECTIVES**

##### **Objectives and aims**

The objects of the Council for the public benefit are:

- \* to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- \* to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- \* to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

## The Commonwealth Jewish Council

### Report of the Trustees for the Year Ended 31st March 2020

#### **ACTIVITIES**

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

#### **ACHIEVEMENT AND PERFORMANCE**

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	2020	2019
	£	£
Advocacy	21,961	26,505
Communtiy	30,071	49,000
Relationships	9,986	-
Events	18,494	-
Advancing Judaism	3,713	16,825
Other	1,854	-
	<u>86,079</u>	<u>92,330</u>

#### **Advocacy**

During this last year we have intensified activity around our campaign 'Small Islands: Big Challenges' and in particular have cultivated constructive relationships with several small island nations' representatives. Playing our part in the Jewish community's alliance on environmental activism, we have helped to raise consciousness both in the UK Jewish community and abroad as to the issues that concern us. Several of our affiliates contributed to a widely distributed video on the topic, led by a strong message of support from the Chief Rabbi of the Commonwealth communities. A highly popular event, designed to raise these issues amongst a wider influencer audience at Kew Gardens was unfortunately called off at the 11th hour, ironically because of excessively stormy weather, but much goodwill and several rich connections had been achieved all the same. The other focus for our advocacy work this year was the desire to encourage countries to adopt the IHRA definition of Antisemitism, both for its own sake and to enable them to discover a fruitful way to design and define similar discriminations if they so wish. The creation of a Diplomatic and Advocacy Advisory Group enlisted several additional well-informed volunteers to our work and has given added focus and impetus to our deliberations and programme on this front. Finally, plans were well advanced to ensure a broad and representative delegation to CHOGM in Kigali later in the year. Throughout this last year, we have made strenuous efforts to try and influence the programme of at least one of the fora there to express some of our concerns for the greater awareness of the ethical and social aspects of what religious communities can bring to the civil society agenda. In this, we have worked closely with Muslim Aid, the only other accredited Commonwealth organisation with a religious dimension. However, at the time of writing, the plans for the 2020 CHOGM hang in the balance due to the Covid 19 pandemic. When visiting affiliate communities, CJC personnel seek media opportunities to project CJC concerns. Examples this year include extended TV and radio interviews in Melbourne and Jersey.

## **Community**

Regular contact has been maintained with all our affiliates and we have refreshed and renewed the representation of several to ensure that the named country vice-president is best placed to act as a two-way communication channel for us with our affiliate communities. During this year, we have enlisted three further members - Uganda, Tanzania and St Lucia - and our personnel have visited about 40% of our affiliates. Our Development Fund continues to provide small grants to enable communities to help themselves, especially in the fields of community development, leadership development and Jewish education. Newsletters remain our main form of formal contact and distribution of our concerns and achievements but we have utilised social media far more dynamically recently, securing a good range of positive response. Of particular note has been our support for the Abuyadaya community of Uganda as it strives to develop a cross-communal representative Council to ensure constructive inter-relationships between the various different factions and communities across the country. In addition, first steps have been taken to work with the international Israeli organisation, The Jewish Agency, to enlist the support of Israelis living abroad to support small Jewish communities.

## **Support for Judaism**

Most CJC visits to affiliates include Jewish educational input as well as preaching in synagogue services and the modelling of new and lively ways to lead such services. CJC input, advice and funding has helped enable the communities of East Africa to identify and employ a rabbi for the communities there and funding has also been provided for religious education provision in both Caribbean and African affiliates. Most recently, the Covid19 lockdown and its consequential impact on community life has led us to issue a message on social media to all, which has been both well-received and widely viewed, designed to enhance Pesakh (Passover) celebrations and reflections.

## **FINANCIAL REVIEW**

### **Reserves policy**

The Council's unrestricted funds held at 31 March 2020 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2020 the unrestricted reserves of the Council of £16,366 (2019: £8,234), whilst restricted reserves were £4,495 (2019: £10,000). The Trustees have embarked on a major fund-raising drive to fund expanded level of activities for the coming year.

Approved by order of the board of trustees on 14 May 2020 and signed on its behalf by:

G Nigel Cohen - Trustee

**The Commonwealth Jewish Council**

**Independent Examiner's Report to the Trustees of  
The Commonwealth Jewish Council**

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2020, which are set out on pages 7 to 11.

**Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

**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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Mark Fillary  
Chapman Worth Limited  
The Studio  
Witney Lakes Resort  
Downs Road  
Witney  
OX29 0SY

22 May 2020

**The Commonwealth Jewish Council**

**Statement of Financial Activities**  
**for the Year Ended 31st March 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and Legacies		112,790	-	112,790	112,366
Investments		65	-	65	54
		112,855	-	112,855	112,420
<b>Resources expended</b>					
<i>Expenditure on charitable activities</i>	4/5				
Charitable activities		80,574	5,505	86,079	92,330
Raising funds		10,112	-	10,112	5,863
Governance		10,355	-	10,355	3,327
Other		3,712	-	3,712	4,394
		104,753	5,505	110,258	105,914
<b>Net Movement in Funds</b>		<b>8,102</b>	<b>(5,505)</b>	<b>2,597</b>	<b>6,506</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		8,234	10,000	18,234	11,728
Net Movement in Funds		8,102	(5,505)	2,597	6,506
<b>Total funds carried forward</b>		<b>16,336</b>	<b>4,495</b>	<b>20,831</b>	<b>18,234</b>

**The Commonwealth Jewish Council**

**Balance Sheet**  
**At 31st March 2020**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>	<b>Total Funds 2019</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Current Assets</b>					
Cash at bank		20,170	4,495	24,665	18,954
<b><i>Total current assets</i></b>		<b>20,170</b>	<b>4,495</b>	<b>24,665</b>	<b>18,954</b>
<b>Creditors:</b> Amounts falling due within one year	<b>8</b>	3,834	-	3,834	720
<b><i>Total net assets</i></b>		<b>16,336</b>	<b>4,495</b>	<b>20,831</b>	<b>18,234</b>
<b>Funds of the Charity</b>					
Funds	<b>9</b>	<b>16,336</b>	<b>4,495</b>	<b>20,831</b>	<b>18,234</b>

The financial statements were approved by the Board of Trustees on 14 May 2020 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee



**The Commonwealth Jewish Council**

**Notes to the Financial Statements**  
**for the Year Ended 31st March 2020**

**1. BASIS OF ACCOUNTING**

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

**2. ACCOUNTING POLICIES**

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

**Tax reclaims on donations**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Governance and support costs**

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

**Restricted funds**

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.

**Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses.

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

**Going Concern**

The accounts have been prepared on a going concern basis.

# The Commonwealth Jewish Council

## Notes to the Financial Statements - continued for the Year Ended 31st March 2020

### 3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2020	Total 2019
	£	£	£	£
Donations	112,790	-	112,790	112,366

### 4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2020 £	2019 £
<i>Raising funds</i>		
Meetings	830	5
Apportioned support costs	9,282	5,858
	<b>10,112</b>	<b>5,863</b>

	2020 £	2019 £
<i>Governance</i>		
Accounting Fees	1,038	978
Statutory Fees	35	35
Apportioned support costs	9,282	2,314
	<b>10,355</b>	<b>3,327</b>

	2020 £	2019 £
<i>Support costs</i>		
IT	1,104	1,078
Other	66	379
Telephone	36	66
Insurance	803	540
Travel	110	-
Print, Post & Stationery	296	264
Bank Charges	149	124
Strategic Consulting Fees	36,000	46,271
Payroll	35,686	26,841
<i>Less apportioned to:</i>		
Charitable activities	(51,974)	(62,997)
Governance	(9,282)	(2,314)
Fundraising	(9,282)	(5,858)
	<b>3,712</b>	<b>4,394</b>

# The Commonwealth Jewish Council

## Notes to the Financial Statements - continued for the Year Ended 31st March 2020

### 5. CHARITABLE ACTIVITIES

	Direct Activities	Dedicated Activities	Support Costs (note 4)	Total Costs 2020	Total Costs 2019
	£	£	£	£	£
Advocacy	10,823	-	11,138	21,961	26,505
Community	435	5,505	24,131	30,071	49,000
Relationships	9,986	-		9,986	-
Events	7,356	-	11,138	18,494	-
Advancing Judaism	-	-	3,713	3,713	16,825
Other	-	-	1,854	1,854	-
	<u>28,600</u>	<u>5,505</u>	<u>51,974</u>	<u>86,079</u>	<u>92,330</u>

### 6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	31/03/20 £	31/03/19 £
<b>Fees for examination of the accounts</b>		
Independent Examiner's Fees	<u>720</u>	<u>660</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2020 nor for the year ended 31st March 2019. There were no trustees' expenses paid for the year ended 31st March 2020 nor for the year ended 31st March 2019.

### 8. CREDITORS AND ACCRUALS

	Total 2020 £	Total 2019 £
Creditors	-	-
Accruals	3,834	720
	<u>3,834</u>	<u>720</u>

### 9. CHARITY FUNDS

Details of funds held and movements during the current reporting period

Fund names	Purpose and restrictions	Start of year £	Income £	Expenditure £	End of year £
Community Fund	Community support	<u>10,000</u>	-	<u>(5,505)</u>	<u>4,495</u>