

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2019
for
CONFERENCE OF EUROPEAN RABBIS**

Abigail Sayagh
Chartered Accountant
12 Beverley Gardens
London
NW11 9DG

CONFERENCE OF EUROPEAN RABBIS

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CONFERENCE OF EUROPEAN RABBIS

Report of the Trustees for the Year Ended 31 December 2019

The trustees present their report with the financial statements of the charity for the year ended 31 December 2019. 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).

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Conference of European Rabbis (CER) has been heavily involved with assisting many communities throughout Europe, in relation to a variety of projects, including preservation of cemeteries, conversions and shechita.

Donations were made to World Jewish Congress & the CER Foundation registered in Germany, Munich to fund security cost for Jewish Communities in Europe. This has become necessary in order to combat the rise in anti-semitism.

In May 2019, the CER held its biennial 31st General Convention in Antwerp, Belgium. There were over 600 attendee's, from 35 countries. Key note speakers, discussed, anti-semitism, freedom of religious expression in Europe. Additional sessions focused on the alarming centralization of the Far-right voices in European politics, alongside exploration and workshops regarding methods of maintaining and enriching European Jewish Identities delivered by International experts.

In September 2019, the CER held the 'Young Rabbis Seminar' in London for three days. Almost fifty Rabbis attended from across Europe. The seminar focused on issues affecting communities across Europe. Topics included Jewish identity and strategies for supporting victims of abuse within the Jewish community. The CER considers it is a key priority to provide the next generation of rabbinical leaders with the right guidance and advice on matters that affect Jewish communities across Europe. More than ever before we must ensure that our communities are properly supported and seminars like this help to ensure that our Rabbis are duly equipped.

The CER's Lo Tishkach European Jewish Cemeteries Initiative has continued to record and collate all known data on Europe's Jewish burial grounds in an online database, so that it is readily available and easily accessible to everyone. The main purpose of this is to preserve the historical and physical record of the graves across Europe and determine any potential threat to their present and future existence. The database now stands at over 11,000 individual records of cemeteries and mass graves.

The CER looks forward to assisting in many more projects in Europe.

FINANCIAL REVIEW

Reserves policy

The present level of reserves is adequate to support the continuation of our activities and the trustees consider the financial position of the Charity to be satisfactory.

The Statement of Financial Activities shows a net deficit for the year of £3,910 and our reserves stand at £33,735 in total.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

Recruitment and appointment of new trustees

There has been 2 trustees throughout the period. Any new appointments are at the recommendation of the board.

Induction and training of new trustees

All new trustees are given, in the view of the board, sufficient training and have enough knowledge of their specific field to understand the nature of the charity and fully comply with the charity's objectives.

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.

CONFERENCE OF EUROPEAN RABBIS

Report of the Trustees for the Year Ended 31 December 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

271466

Principal address

The P R Office
Highgate Studios
53-79 Highgate
London
NW5 1TL

Trustees

Dayan C Ehrentreu (resigned 7.2.19)
R Kruskal
Rabbi P Goldschmidt

Independent Examiner

Abigail Sayagh
Chartered Accountant
12 Beverley Gardens
London
NW11 9DG

Bankers

Barclays Bank Plc
Portman Square
London W1H 6EU

Approved by order of the board of trustees on 29 October 2020 and signed on its behalf by:

Rabbi P Goldschmidt - Trustee

Independent Examiner's Report to the Trustees of Conference of European Rabbis

Independent examiner's report to the trustees of Conference of European Rabbis

I report to the charity trustees on my examination of the accounts of Conference of European Rabbis (the Trust) for the year ended 31 December 2019.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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.

Abigail Sayagh
ICAEW
Abigail Sayagh
Chartered Accountant
12 Beverley Gardens
London
NW11 9DG

29 October 2020

CONFERENCE OF EUROPEAN RABBIS

Statement of Financial Activities for the Year Ended 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	179,833	358,166	537,999	108,788
EXPENDITURE ON					
Charitable activities	3				
Preservation of European Cemeteries		-	-	-	3,500
Conferences & Conventions		56,566	-	56,566	-
Grants to Institutions		106,277	358,166	464,443	228,893
Developing ritual baths in Eastern Europe		-	5,646	5,646	-
European projects		10,999	-	10,999	22,353
Other		3,880	375	4,255	18,844
Total		177,722	364,187	541,909	273,590
NET INCOME/(EXPENDITURE)		2,111	(6,021)	(3,910)	(164,802)
RECONCILIATION OF FUNDS					
Total funds brought forward		6,260	31,385	37,645	202,447
TOTAL FUNDS CARRIED FORWARD		8,371	25,364	33,735	37,645

The notes form part of these financial statements

CONFERENCE OF EUROPEAN RABBIS

Balance Sheet 31 December 2019

	Notes	Unrestricted fund £	Restricted funds £	31.12.19 Total funds £	31.12.18 Total funds £
FIXED ASSETS					
Tangible assets	7	-	-	-	225
CURRENT ASSETS					
Cash at bank		11,371	25,364	36,735	41,919
CREDITORS					
Amounts falling due within one year	8	(3,000)	-	(3,000)	(4,499)
NET CURRENT ASSETS		<u>8,371</u>	<u>25,364</u>	<u>33,735</u>	<u>37,420</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>8,371</u>	<u>25,364</u>	<u>33,735</u>	<u>37,645</u>
NET ASSETS		<u>8,371</u>	<u>25,364</u>	<u>33,735</u>	<u>37,645</u>
FUNDS	9				
Unrestricted funds				8,371	6,260
Restricted funds				<u>25,364</u>	<u>31,385</u>
TOTAL FUNDS				<u>33,735</u>	<u>37,645</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2020 and were signed on its behalf by:

P Goldschmidt - Trustee

CONFERENCE OF EUROPEAN RABBIS

Cash Flow Statement for the Year Ended 31 December 2019

	Notes	31.12.19 £	31.12.18 £
Cash flows from operating activities			
Cash generated from operations	1	(5,184)	(166,320)
Net cash used in operating activities		(5,184)	(166,320)
Change in cash and cash equivalents in the reporting period		(5,184)	(166,320)
Cash and cash equivalents at the beginning of the reporting period		41,919	208,239
Cash and cash equivalents at the end of the reporting period		36,735	41,919

The notes form part of these financial statements

CONFERENCE OF EUROPEAN RABBIS

Notes to the Cash Flow Statement for the Year Ended 31 December 2019

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.19 £	31.12.18 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(3,910)	(164,802)
Adjustments for:		
Depreciation charges	225	225
Decrease in creditors	(1,499)	(1,743)
Net cash used in operations	<u>(5,184)</u>	<u>(166,320)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.19 £	Cash flow £	At 31.12.19 £
Net cash			
Cash at bank	41,919	(5,184)	36,735
	<u>41,919</u>	<u>(5,184)</u>	<u>36,735</u>
Total	<u>41,919</u>	<u>(5,184)</u>	<u>36,735</u>

The notes form part of these financial statements

**Notes to the Financial Statements
for the Year Ended 31 December 2019**

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.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

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

	31.12.19	31.12.18
	£	£
Donations	<u>537,999</u>	<u>108,788</u>

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Totals £
Conferences & Conventions	56,566	-	56,566
Grants to Institutions	-	464,443	464,443
Developing ritual baths in Eastern Europe	5,646	-	5,646
European projects	10,999	-	10,999
	<u>73,211</u>	<u>464,443</u>	<u>537,654</u>

4. GRANTS PAYABLE

	31.12.19 £	31.12.18 £
Grants to Institutions	<u>464,443</u>	<u>228,893</u>

The total grants paid to institutions during the year was as follows:

	31.12.19 £	31.12.18 £
Jewish Education Trust	29,364	-
The European Beth Din	9,000	-
Toras Chaim	-	78,753
World Jewish Congress	248,508	123,405
CER Foundation, Munich	177,571	26,735
	<u>464,443</u>	<u>228,893</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Other resources expended	<u>225</u>	<u>565</u>	<u>3,465</u>	<u>4,255</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2019 nor for the year ended 31 December 2018.

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

6. TRUSTEES' REMUNERATION AND BENEFITS - continued

Trustees' expenses

During the year trustees expenses amounted to £NIL (2018: £NIL).

7. TANGIBLE FIXED ASSETS

COST

At 1 January 2019 and 31 December 2019

Computer
equipment
£

1,823

DEPRECIATION

At 1 January 2019

1,598

Depreciation charge for year

225

At 31 December 2019

1,823

NET BOOK VALUE

At 31 December 2019

-

At 31 December 2018

225

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Other creditors

31.12.19
£
3,000

31.12.18
£
4,499

9. MOVEMENT IN FUNDS

Unrestricted funds

General Fund

At 1.1.19
£

6,260

Net
movement
in funds
£

2,111

At
31.12.19
£

8,371

Restricted funds

Preservation of cemeteries throughout

Europe

Designated donations

15,361

16,024

-

(6,021)

15,361

10,003

31,385

(6,021)

25,364

TOTAL FUNDS

37,645

(3,910)

33,735

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

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	179,833	(177,722)	2,111
Restricted funds			
Designated donations	358,166	(364,187)	(6,021)
TOTAL FUNDS	<u>537,999</u>	<u>(541,909)</u>	<u>(3,910)</u>

Comparatives for movement in funds

	At 1.1.18 £	Net movement in funds £	At 31.12.18 £
Unrestricted funds			
General Fund	10,536	(4,276)	6,260
Restricted funds			
Preservation of cemeteries throughout Europe	18,861	(3,500)	15,361
Designated donations	173,050	(157,026)	16,024
	<u>191,911</u>	<u>(160,526)</u>	<u>31,385</u>
TOTAL FUNDS	<u>202,447</u>	<u>(164,802)</u>	<u>37,645</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	15,161	(19,437)	(4,276)
Restricted funds			
Preservation of cemeteries throughout Europe	-	(3,500)	(3,500)
Designated donations	88,249	(245,275)	(157,026)
Conferences & Conventions	5,378	(5,378)	-
	<u>93,627</u>	<u>(254,153)</u>	<u>(160,526)</u>
TOTAL FUNDS	<u>108,788</u>	<u>(273,590)</u>	<u>(164,802)</u>

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2019

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.18 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General Fund	10,536	(2,165)	8,371
Restricted funds			
Preservation of cemeteries throughout Europe	18,861	(3,500)	15,361
Designated donations	173,050	(163,047)	10,003
	<u>191,911</u>	<u>(166,547)</u>	<u>25,364</u>
TOTAL FUNDS	<u>202,447</u>	<u>(168,712)</u>	<u>33,735</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	194,994	(197,159)	(2,165)
Restricted funds			
Preservation of cemeteries throughout Europe	-	(3,500)	(3,500)
Designated donations	446,415	(609,462)	(163,047)
Conferences & Conventions	5,378	(5,378)	-
	<u>451,793</u>	<u>(618,340)</u>	<u>(166,547)</u>
TOTAL FUNDS	<u>646,787</u>	<u>(815,499)</u>	<u>(168,712)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2019.

CONFERENCE OF EUROPEAN RABBIS

Detailed Statement of Financial Activities for the Year Ended 31 December 2019

	31.12.19 £	31.12.18 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	537,999	108,788
Total incoming resources	537,999	108,788
EXPENDITURE		
Charitable activities		
Conference & conventions	56,566	-
Preservation of European cemeteries	-	3,500
Developing ritual baths in Eastern Europe	5,646	-
European Projects	10,999	22,353
Grants to institutions	464,443	228,893
	537,654	254,746
Support costs		
Management		
Computer equipment depreciation	225	225
Finance		
Bank charges	190	19
Exchange movements	375	16,382
	565	16,401
Governance costs		
Telephone	195	328
Computer expenses	270	390
Accountancy and legal fees	3,000	1,500
	3,465	2,218
Total resources expended	541,909	273,590
Net expenditure	(3,910)	(164,802)