

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2022
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

The Commonwealth Jewish Council
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for the Year Ended 31st March 2022

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The Commonwealth Jewish Council

Report of the Trustees **for the Year Ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year to 31 March 2022. 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

Independent examiner

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council 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 2022**

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:

	2022	2021
	£	£
Advocacy	43,985	16,754
Community	35,479	29,383
Relationships	8,568	1,039
Events	26,000	12,841
Advancing Judaism	-	3,839
Other	-	1,919
	<u>114,032</u>	<u>65,775</u>

Advocacy

The CJC has continued to work with its Diplomatic and Advocacy Advisory Group to progress its campaigns.

The environmental strand of our work, under the heading 'Small Islands: Big Challenges' has been further extended by the creation of 'climate champions' in most of our affiliates, alerting us to issues and able to project our concerns on the ground.

The CJC was also strongly represented at the United Nations' five-yearly climate change gathering, COP26. In addition to networking, it accorded us the opportunity to discuss the role of religion and religious communities in the fight against climate change.

The CJC continues as one of the only two Accredited Organisations to the Commonwealth to have a specific interest in religion. Arising from this, we were able to raise awareness of Commonwealth organisations of religions and religious communities within civil society.

The CJC progressed its campaign to encourage Commonwealth governments and institutions to adopt the widely accepted IHRA Working Definition of anti-semitism.

During the year, we worked with governments to advance human rights, with notable success in Nigeria, South Africa and Sri Lanka.

Community

We carried out a number of activities to support communities in the Commonwealth, including:

- arranging regional gatherings of members throughout the Commonwealth, creating and developing a richer network and inter-relationship, as well as a sharing of issues, challenges and solutions. This sense of connection was enhanced through our regular newsletters.
- funding a number of projects to enhance community development, including connecting with communities in Pakistan and affiliating with the Ibo Jews of Nigeria.
- holding our model Pesach (Passover) Seder (ceremonial meal), welcoming diplomatic representatives from nearly half of the countries of the Commonwealth, as well as the Secretary General of the Commonwealth and the Director General of the Commonwealth Foundation
- facilitating a worldwide link up between Jewish communities during the festival of Sukkot (Tabernacles), giving a rare and rich insight into the wonderful diversity and vigour of our communities.
- publishing a booklet of community development programmes and ideas to help communities choose what else they might do to enthuse and engage their members and those not yet affiliated.
- establishing of a Commonwealth-wide network of Jewish women, enabling Jewish women to both share and extend their activities for the benefit of both the Jewish People and the world at large

Support for Judaism

During the year, the CJC worked with a number of vulnerable and/or emerging Jewish communities.

We circulated a number of live seasonal messages from our CEO at special occasions in the Jewish calendar, offering a Jewish teaching or way of connecting the specific Jewish occasion to contemporary realities.

We helped facilitate the activities of a rabbi in East Africa to work with the Kenyan Jewish community, and to provide help as well to our affiliates in Uganda and Tanzania.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2022 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2022 the unrestricted reserves of the Council of £44,124 (2021: £52,832), whilst restricted reserves were £nil (2021: £nil).

Approved by order of the board of trustees on 9 June 2022 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 2022, which are set out on pages 8 to 12.

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.

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date: 3 August 2022

The Commonwealth Jewish Council

Statement of Financial Activities
for the Year Ended 31st March 2022

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
Incoming resources					
Income and endowments from:					
Donations and Legacies		119,841	-	119,841	122,036
Investments		16	-	16	26
		<u>119,857</u>	<u>-</u>	<u>119,857</u>	<u>122,062</u>
Resources expended					
<i>Expenditure on charitable activities</i>	<i>4/5</i>				
Charitable activities		114,032	-	114,032	65,775
Raising funds		1,748	-	1,748	9,680
Governance		7,751	-	7,751	10,768
Other		5,034	-	5,034	3,838
		<u>128,565</u>	<u>-</u>	<u>128,565</u>	<u>90,061</u>
Net Movement in Funds		<u>(8,708)</u>	<u>-</u>	<u>(8,708)</u>	<u>32,001</u>
Reconciliation of Funds					
Total funds brought forward		52,832	-	52,832	20,831
Net Movement in Funds		(8,708)	-	(8,708)	32,001
Total funds carried forward		<u>44,124</u>	<u>-</u>	<u>44,124</u>	<u>52,832</u>

The Commonwealth Jewish Council

**Balance Sheet
At 31st March 2022**

		Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	Notes	£	£	£	£
Current Assets					
Cash at bank		44,832	-	44,832	53,632
Total current assets		44,832	-	44,832	53,632
Creditors: Amounts falling due within one year	8	708	-	708	800
Total net assets		44,124	-	44,124	52,832
Funds of the Charity					
Funds		44,124	-	44,124	52,832

The financial statements were approved by the Board of Trustees on 9 June 2022 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 2022**

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 2022

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	119,841	-	119,841	122,036

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2022 £	2021 £
<i>Raising funds</i>		
Meetings	71	83
Apportioned support costs	1,677	9,597
	1,748	9,680

	2022 £	2021 £
<i>Governance</i>		
Accounting Fees	1,005	1,136
Statutory Fees	35	35
Apportioned support costs	6,711	9,597
	7,751	10,768

	2022 £	2021 £
<i>Support costs</i>		
IT	6,167	1,123
Other	0	-
Telephone	24	-
Insurance	763	728
Travel	0	-
Print, Post & Stationery	234	166
Bank Charges	16	203
Strategic Consulting Fees	45,500	38,500
Payroll	47,954	36,059
<i>Less apportioned to:</i>		
Charitable activities	(87,236)	(53,747)
Governance	(6,711)	(9,597)
Fundraising	(1,677)	(9,597)
	5,034	3,838

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

5. CHARITABLE ACTIVITIES

	Direct Activities	Dedicated Activities	Support Costs (note 4)	Total Costs 2022	Total Costs 2021
	£	£	£	£	£
Advocacy	5,400	-	38,585	43,985	16,754
Community	18,703	-	16,776	35,479	29,383
Relationships	180	-	8,388	8,568	1,039
Events	2,513	-	23,487	26,000	12,841
Advancing Judaism	-	-	-	-	3,839
Other	-	-	-	-	1,919
	<u>26,796</u>	<u>-</u>	<u>87,236</u>	<u>114,032</u>	<u>65,775</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2022 £	2021 £
Accountants Fees		
Fee for the independent examination of the accounts	615	800
Payroll services	<u>390</u>	<u>336</u>
	<u>1,005</u>	<u>1,136</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021. There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

8 CREDITORS AND ACCRUALS

	Total 2022 £	Total 2021 £
Accruals	708	800
	<u>708</u>	<u>800</u>