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**CAMPAIGN AGAINST ANTISEMITISM**

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**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## CAMPAIGN AGAINST ANTISEMITISM

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### CONTENTS

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	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	<b>1</b>
<b>Trustee's Report</b>	<b>2 - 11</b>
<b>Independent Auditors' Report on the Financial Statements</b>	<b>12 - 15</b>
<b>Statement of Financial Activities</b>	<b>16</b>
<b>Balance Sheet</b>	<b>17</b>
<b>Statement of Cash Flows</b>	<b>18</b>
<b>Notes to the Financial Statements</b>	<b>19 - 34</b>

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## CAMPAIGN AGAINST ANTISEMITISM

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

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<b>Trustees</b>	The charity has been granted dispensation by the Charity Commission for England and Wales not to name its trustees. This dispensation has been granted so as to preserve the safety of all those involved with the charity.
<b>Charity registered number</b>	1163790
<b>Principal office</b>	PO Box 7393 London W1A 5XQ
<b>Independent auditors</b>	BKL Audit LLP 35 Ballards Lane London N3 1XW
<b>Bankers</b>	Lloyds Bank 33 Old Street London EC2N 3AH

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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The trustees present their annual report together with the audited financial statements of the charity for the year 1 January 2022 to 31 December 2022.

#### **Objectives and activities**

##### **a. Policies and objectives**

Campaign Against Antisemitism is a volunteer-led charity dedicated to exposing and countering antisemitism through education and a zero-tolerance enforcement of the law.

It is the UK's leading organisation fighting antisemitism.

The charity's objects are to promote racial harmony for the public benefit between Jewish people wherever in the world and other members of society by the elimination of antisemitism, including raising awareness of the occurrence of antisemitism and providing advocacy, assistance, care and relief in relation to those affected by antisemitism; and to advance education as regards the history, causes, effects and prevention of antisemitism for the public benefit.

The charity's overall objective is reflected in our motto: "Justice, justice you shall pursue", which is drawn from a well-known verse from Deuteronomy (16:20). The repetition of the word justice in the verse can be understood simply as a means of emphasis; however, some believe that it denotes two types of justice: justice for ourselves and justice for others. Others propose that it means that we must seek justice by just means alone. Together, these interpretations capture the ethos of the charity. In adopting "Justice, justice you shall pursue" as our motto, we unify all that we do under the universal value of the pursuit and realisation of justice.

We envision a society in which antisemitism is universally understood and abhorred. Our mission is to secure justice against antisemites and strive for a more unified and harmonious society.

The trustees have had regard to the Charity Commission's guidance on public benefit.

##### **b. Strategies for achieving objectives**

We expect the authorities, professions and political parties to take firm action to address manifestations of antisemitism, and we work closely with them. However, when they do not defend the rights of British Jews, we take action ourselves in courts and tribunals, and through the media.

We are at the forefront of the battle to deter antisemitic crime and pursue justice for victims and the Jewish community. To this end, we deploy innovative legal strategies against those who express or propagate antisemitism, and our litigation continues to set landmark legal precedents.

Our small team of staff works with the hundreds of volunteers who have signed up to contribute their considerable talents to the fight against antisemitism.

In the long history of the fight against the world's oldest hatred, every accomplishment of note started with a small, plucky, single-minded group using every ounce of their determination and ingenuity to achieve an objective that everyone else said was too ambitious.

We campaign with the agility of a start-up and the expertise of our professional volunteers.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Objectives and activities (continued)

##### c. Activities undertaken to achieve objectives

During the period, the charity's activities have included:

- Campaigning against antisemitism wherever it arises, including on the streets and online, as well as in media, public life, the professions, and civil society, by highlighting the problem and demanding action. We regularly appear on the UK's main television and radio stations, and work closely with every mainstream newspaper.
- Enforcing zero tolerance of antisemitism by working with the authorities to investigate and prosecute hate crime toward Jews. When the authorities have failed to act, we have successfully launched litigation. Over the years, this has included private prosecutions using our own lawyers and bringing judicial review proceedings against the Crown to force the state to prosecute offenders. These techniques have resulted in criminal convictions and even custodial sentences in cases when the Crown Prosecution Services initially refused to prosecute.
- Working closely with legislators to ensure that regulations, laws and penalties are suitably tough, that the right laws are in place to deter antisemitic hate, and that those laws are enforced.
- Holding educational events for school pupils, university students and adults, both within the Jewish community and beyond, as well as through the provision of training to professional regulators and other organisations in the private and public sectors, in order to promote the knowledge, recognition and deterrence of antisemitism.
- Raising awareness of antisemitism through the provision of resources and the publication of research, ranging from historical resources and in-depth investigations of contemporary manifestations of antisemitism to national polls, and statistics-gathering. These research projects inform our work and also equip the authorities, the media and the general public with vital information that contributes to their understanding of antisemitism and how to counter it. We also publicise antisemitic incidents on our website and social media platforms, which attract a substantial and growing domestic and international readership.
- Promoting the widespread adoption of the International Definition of Antisemitism. In 2016, the UK was the first country in the world to adopt the definition, something for which the charity worked hard over many meetings with officials at Downing Street. Since then, we have promoted the adoption of the definition by public bodies, criminal and judicial bodies, local authorities, universities and others.

##### d. Social investment policies

The charity did not engage in social investment or grant-making, nor did it hold funds as custodian trustee on behalf of others

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance

##### a. Main achievements of the charity

Over the course of 2022, the charity's achievements and performance have included the following:

- The Court of Appeal sent the anonymous antisemitic online troll Nicholas Nelson to prison after he was convicted following a pioneering legal strategy devised by CAA and counsel leading to his conviction and, after he received an unduly lenient sentence, we successfully called on the Attorney General to refer him to the Court of Appeal which agreed with us and jailed him.
- Grenfell Tower volunteer coordinator Tahra Ahmed was jailed after we sought her prosecution over her claims that the fire was a Jewish ritual sacrifice. We worked closely with police to secure her prosecution, which was years in the making.
- The 'Honourable' Piers Portman was given leave to appeal, having been jailed and fined after walking up to our Chief Executive Gideon Falter in a court building, calling him "Jewish scum" and demanding that we "persecute" him.
- Antisemite Alison Chabloz was sent back to prison again after a Communications Act conviction following action by CAA.
- Abdullah Qureshi was convicted of antisemitic assaults after CAA exposed a plea bargain with the CPS that would have let him off aggravated hate charges. The CPS was forced to reinstate the charges following pressure from CAA and others.
- Neo-Nazi Ben John was sent to prison after CAA and others successfully called for review of his unduly lenient sentence.
- Co-founder of the Palestine Solidarity Campaign Tony Greenstein humiliatingly capitulated in his failed defamation case against CAA as the Supreme Court refused to hear his appeal. Over the course of the proceedings, we bankrupted him and had him removed as a charity trustee.
- Following appeals by CAA, aided by CAA Honorary Patron Lord Austin, French far-right fugitive and Holocaust-denier Vincent Reynouard was arrested in Scotland and faces an extradition hearing early next year. If he is extradited, he faces immediate imprisonment in France.
- Adidas ended its partnership with Kanye West after almost 200,000 people signed CAA's petition, backed by celebrities including David Schwimmer and Chelsea Handler.
- The Charity Commission launched an investigation into the National Union of Students after CAA and Robert Halfon (then Chair of the House of Commons Education Select Committee) wrote to the Commission with a dossier on NUS.
- Additionally, Shaima Dallali was removed as President of NUS following pressure by CAA, former NUS Presidents and numerous Jewish groups.
- CAA worked with parents and the *Daily Mail* to reveal a scandal at the American School in London, over the course of which the headmistress resigned.
- Ofcom responded to outrage from CAA and many others in the Jewish community by rebuking the BBC over its coverage of the antisemitic Oxford Street incident last year. We have helped give voice to the community's anger at the BBC, including with a rally outside Broadcasting House one year ago and by projecting examples of antisemitic coverage onto the building.
- CAA continues to help victims in cases that do not make the headlines but make a significant difference in the lives of ordinary Jews facing discrimination, for example in the case of a young Jewish employee at a pub whose manager was removed following antisemitic abuse, and a Jewish civil servant who received an apology over a problem at work.
- CAA's analysis examined Sir Keir Starmer's claim that Barnet local election result indicated that Labour had overcome its antisemitism problem and CAA, along with others, challenged the Conservatives in Bury over a pattern of concerning incidents.
- We launched a first-of-its-kind study surveying in real-time the adoption of the International Definition of Antisemitism by local authorities across the UK. It is the only such resource, and complements our existing

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Achievements and performance (continued)

- resource for universities.
- Together with the Church of England's Diocese of Manchester, we launched our Love Thy Neighbour teachers' guides, which are also featured on BBC Teach.
  - CAA's podcast (Podcast Against Antisemitism) celebrated one year on the airwaves. It is the world's only podcast dedicated to antisemitism and is in the top 5% most shared podcasts globally on streaming giant Spotify, and is in the top 10% most followed podcasts. Guests have included David Baddiel, Eddie Marsan, Robert Rinder, Simon Brodtkin, Elon Gold, Modi Rosenfeld, Ben M. Freeman, Eve Barlow, Natan Levy and numerous other celebrities, influencers, rabbis, academics, activists and authors.
  - We have been at the forefront of fighting antisemitism across all political parties, including the Conservatives, Labour Party, the Liberal Democrats, the Green Party, the Scottish National Party, Plaid Cymru and the Brexit Party, and in local politics, as documented on our website.
  - We conducted our annual Antisemitism Barometer study. Our polling was conducted in conjunction with King's College London. The Barometer polls attitudes of the British public towards Jews, with YouGov, while an additional survey polls the views of the Jewish community on antisemitism and whether and how it is being addressed.

#### b. Factors relevant to achieve objectives

Expansion of the staff team during 2022, recruitment of additional volunteers and the end of Covid restrictions greatly increased the charity's capacity. A nationwide labour shortage caused hiring difficulties, however the shortage eased towards the end of the year and, subsequent to the year end, we were able to fill the positions that had been vacant during 2022.

#### c. Fundraising activities and income generation

Donations were received throughout the year through direct approaches to philanthropists. This effort was supported by online fundraising, with our main fundraising event of the year being a crowdfunding appeal in December 2022.

#### Financial review

##### a. Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **b. Reserves policy**

Unrestricted reserves are £2,393,704 at the year end. Due to factors including economic uncertainty, the unpredictable nature of much of the charity's fundraising, the fact that the charity undertakes litigation which could result in adverse costs orders, and the fact that the charity may be required to react to unforeseen antisemitic incidents, it is the charity's policy to hold reserves equivalent to two years' operating costs. Additionally, the charity holds reserves which are earmarked for planned expansion for which it conducts fundraising.

A pre-existing restricted fund to be used exclusively for specific staff costs did not receive further donations during the year. At the year end the balance of this restricted fund had been entirely used to pay specific staff costs.

#### **c. Income**

Total income during 2022 amounted to £1,135,202 (2021: £994,950). After deducting total expenditure in the year of £617,217 (2021: 491,211), there was a net income of £517,985 (£503,739).

#### **d. Principal risks and uncertainties**

The principal risks of the charity, as identified by the trustees, are outlined below:

##### Financial risks

This is the risk that the charity's financial health could begin to deteriorate, and that the charity would therefore be unable to deliver its vital services at the current level. Such a risk could arise through a number of causes, such as a sudden shortfall in the donations received.

The charity has a variety of control measures in place so as to counter-act this risk - it regularly monitors the adequacy of its financial returns so that it can take immediate corrective action whenever required, and it ensures that it receives sound and professional advice when it comes to investment matters.

##### Governance risks

This is the risk that the trustees (i.e those charged with governance) do not have the prerequisite skills or commitment to shepherd the charity effectively. This risk is substantially mitigated through the charity's rigorous training and recruitment policies, as well as its regular review of those policies.

##### Personnel risks

This is the risk that the charity lacks the prerequisite staff so as to carry out its charitable aims, and it would arise from both an inability to retain staff as well as difficulty in the recruitment of new staff. This risk has been mitigated through a variety of measures, such as general succession planning and the use of notice periods, to allow the charity adequate time to replace lost staff.

##### Regulatory risk

This is the risk that the charity does not comply with relevant laws and regulations, which could result in significant financial and reputational ramifications. The charity recognises the importance of compliance and as such has implemented a host of measures to ensure it. For instance, the charity has identified the laws and regulations that are relevant to a charity of its size and nature, and it has allocated responsibility amongst its staff for compliance with those laws and regulations. It has also implemented procedures for compliance monitoring and reporting, and where appropriate it has obtained compliance reports from regulators.



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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Operational risk

This is the risk that operational factors will impede the progress of the charity. Such factors might include a decline in satisfaction amongst users of the charity's services.

The charity has countered the risk of declining satisfaction through senior level case management, so as to ensure that the charity's services are always to an appropriate standard.

#### Environmental and external risks

This is the risk that the success of the charity could be hampered by changes to its relationship with the public or its donors. It has countered this risk through the employment of dedicated communications and community engagement personnel, and by ensuring that it is adequately staffed at all times.

#### **e. Financial risk management objectives and policies**

The trustees have overall responsibility for the charity's systems of internal control that are designed by senior management to ensure effective and efficient operations, including financial reporting, and compliance with laws and regulations. In establishing and reviewing the system of internal control, the trustees and senior management have regard to the materiality of relevant risks, the likelihood of loss being incurred and the cost of control. A risk assessment report and register of risks are produced and reviewed by the Trustees at least annually and key managers and staff have been consulted to ensure that all areas of risk are identified and managed appropriately.

The charity is committed to a policy of identifying, monitoring and managing the risks that might adversely affect the activities in which it is involved. In this context, risk is defined as the potential for loss, financial and reputational, inherent in the environment in which the charity operates and the transactions undertaken. The trustees believe that an appropriate review of risks is currently undertaken, with risks being ranked and periodically reviewed, and appropriate action being identified to mitigate the risks.

#### **f. Principal funding**

The principal funding sources of the charity are shown in notes 3 and 4 of the accounts. The trustees monitor the charity's activities against its objectives.

#### **Structure, governance and management**

##### **a. Constitution**

The charity was registered as a charitable incorporated organisation (CIO) on 1st October 2015.

The charity's governing document is its constitution.

##### **b. Methods of appointment or election of trustees**

New trustees are appointed by the existing trustees. Vetting and checks of trustees are carried out in line with Charity Commission guidance. All new trustees receive information outlining their legal obligations under charity law, a copy of the previous year's annual report and accounts, a copy of the charity's constitution and current information and literature regarding the charity. Inductions take place with all staff.

The board has a positive approach to its own training and development, regularly reviewing skills and needs. All trustees are encouraged to keep abreast of developments both in charity governance and in current issues.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Structure, governance and management (continued)

##### c. Organisational structure and decision-making policies

The small staff team works with an outstanding volunteer team of over 1,700 people who have signed up to contribute their talents to the fight against antisemitism. It is thanks to its many volunteers that the charity is able to conduct such far-reaching campaigns and continue to expose and counter antisemitism nationwide.

The charity consists of eight teams working closely together:

- Investigations and enforcement: Detects and investigates antisemitic incidents and seeks enforcement action by regulators and the criminal justice system
- Outreach and education: Establishes alliances with other groups and educates the public about antisemitism and how to fight it. While our work is naturally of importance to Jews, a considerable number of our volunteers are not Jewish, and we are proud to be recruiting people from across society.
- Public affairs and research: Builds relationships with governmental bodies, police forces and other organisations involved in the fight against antisemitism in order to advocate for the state to adopt a zero-tolerance approach to antisemitism.
- Awareness and communication: Works to raise awareness of antisemitism amongst the British public by building and leveraging an extensive network of senior journalists in mainstream media and conducting social media campaigns.
- Litigation: Provides expert legal advice and litigates directly against individuals or organisations expressing or propagating antisemitism and also litigates against the authorities when they fail to act.
- Mobilisation: Recruits, trains and coordinates our hundreds of volunteers, empowering them to take effective action against antisemitism and in accordance with our objects, and works to identify and satisfy resource requirements.
- Organisation and Finance: Ensures that the charity operates effectively in compliance with the law.
- Fundraising: Raises funds in order to pursue campaigns and increase our capabilities.

##### d. Pay policy for key management personnel

The pay policy for key management is set by the charity's remuneration committee. Key management personnel are not on the remuneration committee and do not attend the meetings. The remuneration committee comprises three trustees and two independent advisers. The remuneration of key management is reviewed once a year.

##### e. Related party relationships

Campaign Against Antisemitism has no related party relationships with any other organisations.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods

##### Enforcement

The charity's analysis of Home Office statistics shows that an average of over three hate crimes are directed at Jews every single day in England and Wales, with Jews almost four times more likely per capita to be targets of hate crime than any other faith group.

Despite our landmark legal successes through private prosecutions, judicial reviews and other litigation, the CPS continues to fail to prosecute hate crime on the streets and antisemitic incitement online to an adequate level. Government support and a receptive public are undoubtedly welcome, but unless the CPS is prepared to enforce the law, there will be no deterrent against antisemitism.

We intend to build on our legal successes by bringing more cases, and working with the authorities to bring those who express or propagate antisemitism to justice. Incitement with impunity is emboldening anti-Jewish racists on the internet and on our streets, and only zero-tolerance enforcement of the law will deter future expressions of antisemitism and secure the future of Britain's Jewish community.

##### Media, social media and politics

The charity will continue to challenge expressions of antisemitism in traditional and new media, through publicising incidents and working with technology companies to improve their processes and holding them to account when they fall short. We will venture into new media forms including through our podcast and exploring ascendant social media platforms.

The charity will also continue to expose, document and highlight antisemitism in political parties, publishing our case files, and will endeavour to ensure that antisemitic political activists are prosecuted wherever possible.

##### Further and higher education

Antisemitism at universities has long been a major concern for the charity and the Jewish community. Our experience and that of past and present Jewish students in Britain is that, while we have much to be proud of in our universities and Jewish life has thrived on many campuses, nevertheless, campuses are an incubator for anti-Jewish prejudice, and students often acquire antisemitic views at university which adversely affect the experience of their Jewish peers and negatively influences student politics. Following graduation, these views can persist, impacting national politics and public life more generally. Last year's analysis showed us that over 50% of universities have now adopted the international definition of antisemitism but work remains both in expanding that to the many remaining universities who have failed to adopt the definition, and ensuring accurate and appropriate application of the definition by institutions who have already adopted it.

Where appropriate, we intend to bring legal proceedings to force universities to defend their Jewish students and staff, and we will continue to offer antisemitism training to any university or campus body.

We will expand our offerings, building on our existing internship programme for university students, offering them a chance to contribute to CAA's work with a view to them becoming ambassadors of CAA's values in the wider world.

We will expand into further education, ensuring that Jewish students are better equipped to address antisemitism after leaving school. The expansion of our educational programming will revolutionise Jewish schools' offerings around antisemitism education, ensuring the next generation of Jewish leaders, activists and CAA ambassadors.

##### Office and staffing

The charity will look to expand its staffing to better achieve our goals. This includes hiring an in-house legal counsel to work with our network of pro-bono legal experts and external counsel, who are counted amongst the

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### Plans for future periods (continued)

very best in their professional specialisms, at the forefront of the fight against antisemitism; bringing private prosecutions against antisemites and challenging the Crown Prosecution Service when it fails to prosecute antisemitic hate crime as well as subject inadequate decisions by public bodies to judicial review, submit regulatory complaints, bringing and defending defamation cases and establishing a network of 'legal friends'. This will be further supplemented by expanding our communications team to increase our output of journalistic-quality articles, helping CAA to explain the nature of antisemitism in Britain, trends, and possible strategies for addressing it, providing information and research to journalists; and managing our social media channels. We will also look to overhaul our education team with a full time Outreach and Education Officer to focus our education work, increase our student support and build on our offerings for teachers.

We will hire a Development and Engagement Manager to improve our internal processes, enhance our fundraising and secure the charities volunteer system. This will help to procure additional resources to further our charitable objectives and safeguard the charity's future.

To maximise the potential of our staff it is vital that our office reflects the abilities and potential of our growing volunteer team and staff. We renovated our office space, modernising it and improving it to attract volunteers to work from our volunteer hub, and better catering to the needs of our growing staff.

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- Make judgments and accounting estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Disclosure of information to auditors

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- So far as each trustee is aware, there is no relevant audit information of which the charity's auditors are unaware; and
- Each trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEE'S REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

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#### **Auditors**

The auditors, BKL Audit LLP, have indicated their willingness to continue in office. The designated trustees will propose a motion reappointing the auditors at a meeting of the trustees.

Approved by order of the members of the board of trustees and signed on:

Date: 27 October 2023

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## CAMPAIGN AGAINST ANTISEMITISM

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPAIGN AGAINST ANTISEMITISM

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#### Opinion

We have audited the financial statements of Campaign Against Antisemitism (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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## CAMPAIGN AGAINST ANTISEMITISM

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPAIGN AGAINST ANTISEMITISM (CONTINUED)

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#### Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The trustee are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustee's Report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

#### Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

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## CAMPAIGN AGAINST ANTISEMITISM

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPAIGN AGAINST ANTISEMITISM (CONTINUED)

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#### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiring of management around actual and potential litigation and claims.
- Reviewing board meeting minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation with applicable laws and regulations.
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustee.
- Conclude on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charity to cease to continue as a going concern.



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## CAMPAIGN AGAINST ANTISEMITISM

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### INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF CAMPAIGN AGAINST ANTISEMITISM (CONTINUED)

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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **Use of our report**

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

**BKL Audit LLP**  
35 Ballards Lane  
London  
N3 1XW

Date: 27 October 2023

BKL Audit LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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**CAMPAIGN AGAINST ANTISEMITISM**

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**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Donations and legacies	3	-	<b>1,132,630</b>	<b>1,132,630</b>	994,776
Charitable activities	4	-	<b>2,572</b>	<b>2,572</b>	174
<b>Total income</b>		<b>-</b>	<b>1,135,202</b>	<b>1,135,202</b>	994,950
<b>Expenditure on:</b>					
Raising funds	5	-	<b>44,201</b>	<b>44,201</b>	35,560
Charitable activities	6	<b>58,457</b>	<b>514,559</b>	<b>573,016</b>	455,651
<b>Total expenditure</b>		<b>58,457</b>	<b>558,760</b>	<b>617,217</b>	491,211
<b>Net movement in funds</b>		<b>(58,457)</b>	<b>576,442</b>	<b>517,985</b>	503,739
<b>Reconciliation of funds:</b>					
Total funds brought forward		<b>58,457</b>	<b>1,817,262</b>	<b>1,875,719</b>	1,371,980
Net movement in funds		<b>(58,457)</b>	<b>576,442</b>	<b>517,985</b>	503,739
<b>Total funds carried forward</b>		<b>-</b>	<b>2,393,704</b>	<b>2,393,704</b>	1,875,719

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 19 to 34 form part of these financial statements.

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## CAMPAIGN AGAINST ANTISEMITISM

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### BALANCE SHEET AS AT 31 DECEMBER 2022

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	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	<b>42,325</b>	7,738
		<u>42,325</u>	<u>7,738</u>
<b>Current assets</b>			
Debtors	12	<b>56,998</b>	52,138
Cash at bank and in hand		<b>2,337,554</b>	1,884,983
		<u>2,394,552</u>	<u>1,937,121</u>
Creditors: amounts falling due within one year	13	<b>(43,173)</b>	(69,140)
<b>Net current assets</b>		<b>2,351,379</b>	1,867,981
<b>Total net assets</b>		<b>2,393,704</b>	<u>1,875,719</u>
<b>Charity funds</b>			
Restricted funds	15	-	58,457
Unrestricted funds	15	<b>2,393,704</b>	1,817,262
<b>Total funds</b>		<b>2,393,704</b>	<u>1,875,719</u>

The financial statements were approved and authorised for issue by the trustee and signed on their behalf by:

Date: 27 October 2023

The notes on pages 19 to 34 form part of these financial statements.

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**CAMPAIGN AGAINST ANTISEMITISM**

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**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>499,875</b>	536,795
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(46,736)</b>	(6,022)
Other	<b>(568)</b>	(10)
<b>Net cash used in investing activities</b>	<b>(47,304)</b>	<b>(6,032)</b>
<b>Cash flows from financing activities</b>		
<b>Change in cash and cash equivalents in the year</b>	<b>452,571</b>	<b>530,763</b>
Cash and cash equivalents at the beginning of the year	<b>1,884,983</b>	1,354,220
<b>Cash and cash equivalents at the end of the year</b>	<b>2,337,554</b>	1,884,983

The notes on pages 19 to 34 form part of these financial statements

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 1. General information

Campaign Against Antisemitism is a Charitable Incorporated Organisation that was registered with the Charity Commission on the 1st October 2015.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Campaign Against Antisemitism meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Cash donations are recognised on receipt, Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 2. Accounting policies (continued)

##### 2.3 Expenditure (continued)

All expenditure is inclusive of irrecoverable VAT.

The charity has one main activity being that of campaigning against antisemitism.

##### 2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of Financial Activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of Financial Activities as the related expenditure is incurred.

##### 2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Leasehold improvements	-	20%
Fixtures, fittings and equipment	-	20%
Computer equipment	-	20%

##### 2.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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## 2. Accounting policies (continued)

### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

### 2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### 2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

### 2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

## 3. Income from donations and legacies

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £
Donations	-	1,086,125	<b>1,086,125</b>
Government grants	-	46,505	<b>46,505</b>
	<hr/>	<hr/>	<hr/>
	-	1,132,630	<b>1,132,630</b>
	<hr/>	<hr/>	<hr/>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 3. Income from donations and legacies (continued)

A vast amount of time, the value of which is impossible to reflect in these financial statements, is donated by volunteers. We would not have been able to achieve what we have done without their tremendous efforts.

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations	130,750	835,339	966,089
Government grants	-	28,687	28,687
	<u>130,750</u>	<u>864,026</u>	<u>994,776</u>

#### 4. Income from charitable activities

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Sale of merchandise	<u>2,572</u>	<u>2,572</u>

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Sale of merchandise	<u>174</u>	<u>174</u>



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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 5. Expenditure on raising funds

##### Costs of raising voluntary income

	Unrestricted funds 2022 £	Total funds 2022 £
Advertising	35,359	<b>35,359</b>
Campaign fee	8,842	<b>8,842</b>
	<u>44,201</u>	<u><b>44,201</b></u>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 5. Expenditure on raising funds (continued)

##### Costs of raising voluntary income (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Advertising	34,630	34,630
Campaign fee	930	930
	<u>35,560</u>	<u>35,560</u>

#### 6. Analysis of expenditure on charitable activities

##### Summary by fund type

	<i>Restricted funds 2022 £</i>	<i>Unrestricted funds 2022 £</i>	<i>Total 2022 £</i>
Campaigning against antisemitism	<u>58,457</u>	<u>514,559</u>	<u>573,016</u>

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total 2021 £</i>
Campaigning against antisemitism	<u>125,290</u>	<u>330,361</u>	<u>455,651</u>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Campaigning against antisemitism	449,114	123,902	<b>573,016</b>
	<u>449,114</u>	<u>123,902</u>	<u><b>573,016</b></u>

	<i>As restated</i> <i>Activities</i> <i>undertaken</i> <i>directly</i> <i>2021</i> £	<i>As restated</i> <i>Support</i> <i>costs</i> <i>2021</i> £	<i>As restated</i> <i>Total</i> <i>funds</i> <i>2021</i> £
Campaigning against antisemitism	377,010	78,641	455,651
	<u>377,010</u>	<u>78,641</u>	<u>455,651</u>

#### Analysis of direct costs

	Campaigning against antisemitism 2022 £	Total funds 2022 £
Staff costs	373,776	<b>373,776</b>
Travel	12,193	<b>12,193</b>
Staff training	389	<b>389</b>
Professional fees	62,756	<b>62,756</b>
	<u>449,114</u>	<u><b>449,114</b></u>

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs (continued)**

	<i>As restated Campaigning against antisemitism 2021 £</i>	<i>As restated Total funds 2021 £</i>
Staff costs	307,640	307,640
Travel	2,329	2,329
Staff training	360	360
Professional fees	66,681	66,681
	<hr/> 377,010 <hr/>	<hr/> 377,010 <hr/>

**Analysis of support costs**

	<i>Activities 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	12,149	<b>12,149</b>
Rent and rates	54,463	<b>54,463</b>
General office expenses	41,797	<b>41,797</b>
Governance costs	11,100	<b>11,100</b>
Accountancy	1,074	<b>1,074</b>
Repairs and maintenance	3,319	<b>3,319</b>
	<hr/> 123,902 <hr/>	<hr/> <b>123,902</b> <hr/>

Governance costs are comprised entirely of the audit fee for the year.

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**7. Analysis of expenditure by activities (continued)**

**Analysis of support costs (continued)**

	<i>As restated Activities 2021 £</i>	<i>As restated Total funds 2021 £</i>
Depreciation	3,063	3,063
Rent and rates	44,711	44,711
General office expenses	23,744	23,744
Governance costs	5,400	5,400
Accountancy	1,706	1,706
Repairs and maintenance	17	17
	<u>78,641</u>	<u>78,641</u>

Governance costs are comprised entirely of the Independent examination fee for the year.

**8. Auditors' remuneration**

	<i>2022 £</i>	<i>2021 £</i>
Fees payable to the Charity's auditor for the audit and preparation of the Charity's annual accounts	<b>11,100</b>	-
Fees payable to the Charity's Independent examiner in respect of: The Independent examination and preparation of the charity's annual accounts	<u>-</u>	<u>5,400</u>

**9. Staff costs**

	<i>2022 £</i>	<i>2021 £</i>
Wages and salaries	<b>337,004</b>	278,887
Social security costs	<b>34,248</b>	27,231
Contribution to defined contribution pension schemes	<b>2,524</b>	1,522
	<u><b>373,776</b></u>	<u>307,640</u>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 9. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	<u>7</u>	<u>6</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	2021 No.
In the band £100,001 - £110,000	1	-
In the band £110,001 - £120,000	-	1

#### 10. Trustee's remuneration and expenses

During the year, one of the trustees received salary payments amounting to £80,750 (2021: £112,000) during this financial period as authorised by The Charity Commission. The charity has an exemption from disclosing the names of its trustees.

During the year ended 31 December 2022, expenses totalling £1087 were reimbursed or paid directly to 2 trustees (2021 - £2315 to 2 trustees). These expenses related to travel.

#### 11. Tangible fixed assets

	Leasehold improvements £	Fixtures, fittings and equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 January 2022	-	-	15,313	15,313
Additions	32,250	9,440	5,046	46,736
At 31 December 2022	<u>32,250</u>	<u>9,440</u>	<u>20,359</u>	<u>62,049</u>
<b>Depreciation</b>				
At 1 January 2022	-	-	7,575	7,575
Charge for the year	6,450	2,329	3,370	12,149
At 31 December 2022	<u>6,450</u>	<u>2,329</u>	<u>10,945</u>	<u>19,724</u>

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**11. Tangible fixed assets (continued)**

	Leasehold improvements £	Fixtures, fittings and equipment £	Computer equipment £	Total £
<b>Net book value</b>				
At 31 December 2022	25,800	7,111	9,414	42,325
<i>At 31 December 2021</i>	-	-	7,738	7,738

**12. Debtors**

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	-	3,463
Other debtors	11,250	17,378
Prepayments and accrued income	14,974	16,818
Gift aid recoverable	30,774	14,479
	<b>56,998</b>	<b>52,138</b>

**13. Creditors: Amounts falling due within one year**

	2022 £	2021 £
Trade creditors	306	24,175
Other creditors	710	266
Accruals and deferred income	42,157	44,699
	<b>43,173</b>	<b>69,140</b>

**14. Prior year adjustments**

Expenditure has been reallocated in the comparative information so as to reallocate support cost to direct costs so as to better reflect the application of the funds of the charity. This has not had an impact on the prior years net movement in funds and the brought forward funds have remained the same.

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CAMPAIGN AGAINST ANTISEMITISM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022

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15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds - all funds	1,817,262	1,135,202	(558,760)	2,393,704
<b>Restricted funds</b>				
Restricted Funds - all funds	58,457	-	(58,457)	-
<b>Total of funds</b>	<b>1,875,719</b>	<b>1,135,202</b>	<b>(617,217)</b>	<b>2,393,704</b>

The restricted fund is reserved entirely for the payment of the salary of one of the trustees.



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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	1,318,769	864,200	(365,707)	1,817,262
	<u>1,318,769</u>	<u>864,200</u>	<u>(365,707)</u>	<u>1,817,262</u>
<b>Restricted funds</b>				
Restricted Funds - all funds	53,211	130,750	(125,504)	58,457
	<u>53,211</u>	<u>130,750</u>	<u>(125,504)</u>	<u>58,457</u>
<b>Total of funds</b>	<u>1,371,980</u>	<u>994,950</u>	<u>(491,211)</u>	<u>1,875,719</u>

The restricted fund is reserved entirely for the payment of the salary of one of the trustees.

**16. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2022 £</i>
General funds	1,817,262	1,135,202	(558,760)	2,393,704
Restricted funds	58,457	-	(58,457)	-
	<u>1,875,719</u>	<u>1,135,202</u>	<u>(617,217)</u>	<u>2,393,704</u>

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**16. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
General funds	1,318,769	864,200	(365,707)	1,817,262
Restricted funds	53,211	130,750	(125,504)	58,457
	<u>1,371,980</u>	<u>994,950</u>	<u>(491,211)</u>	<u>1,875,719</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	42,325	<b>42,325</b>
Current assets	2,394,552	<b>2,394,552</b>
Creditors due within one year	(43,173)	<b>(43,173)</b>
<b>Total</b>	<u>2,393,704</u>	<u><b>2,393,704</b></u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2021 £</i>	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	7,738	7,738
Current assets	127,597	1,809,524	1,937,121
Creditors due within one year	(69,140)	-	(69,140)
<b>Total</b>	<u>58,457</u>	<u>1,817,262</u>	<u>1,875,719</u>

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**18. Reconciliation of net movement in funds to net cash flow from operating activities**

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<b>517,985</b>	503,739
<b>Adjustments for:</b>		
Depreciation charges	<b>12,149</b>	3,073
Increase in debtors	<b>(4,850)</b>	(21,635)
Increase/(decrease) in creditors	<b>(25,409)</b>	51,618
<b>Net cash provided by operating activities</b>	<b>499,875</b>	536,795

**19. Analysis of cash and cash equivalents**

	2022 £	2021 £
Cash in hand	<b>2,337,554</b>	1,884,983
<b>Total cash and cash equivalents</b>	<b>2,337,554</b>	1,884,983

**20. Analysis of changes in net debt**

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	<b>1,884,983</b>	<b>452,571</b>	<b>2,337,554</b>
	<b>1,884,983</b>	<b>452,571</b>	<b>2,337,554</b>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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#### 21. Operating lease commitments

At 31 December 2022 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Within one year	10,200	40,800
Between two and five years	-	10,200
	<u>10,200</u>	<u>51,000</u>

A deposit of £10,200 was paid in respect of this lease, recognised within debtors.

#### 22. Related party transactions

During the year the Chief Executive made a donation of £10,000 (2021: £nil) to the charity. In 2021, £100,000 was received from the Jewish National Foundation, a charity which had a Trustee in common.