

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st March 2018  
for  
The Commonwealth Jewish Council

Matthew Chapman  
Chapman Worth Limited  
The Studio  
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Downs Road  
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The Commonwealth Jewish Council

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for the Year Ended 31st March 2018

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## **The Commonwealth Jewish Council**

### **Report of the Trustees** **for the Year Ended 31st March 2018**

The trustees present their report with the financial statements of the charity for the year to 31 March 2018. 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)  
Lord Polak  
Laura Marks OBE  
Nigel Cohen

##### **Independent examiner**

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

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

##### **Governing document**

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

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

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

##### **Risk management**

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

#### **OBJECTIVES**

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

The objects of the Council for the public benefit are:

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

## The Commonwealth Jewish Council

### Report of the Trustees for the Year Ended 31st March 2018

#### **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:

- Community support: £19,663 (2017: £42,963)
- Support for Judaism: £13,282 (2017: £11,511)
- Advocacy: £13,525 (2017: £nil)

#### **Community**

We now work with over 30 Commonwealth countries, helping Jewish communities to interact with each other, and providing material and religious support. We made a grant of £2,000 for an educational trip to Poland to students from Gibraltar. We distributed newsletters to communities, updating members on the news and pressures each face. The newsletters were distributed to many other interested parties, to raise awareness of Jewish contributions to the wellbeing of Commonwealth countries. We met with communities in a number of Commonwealth countries to strengthen our relationships, to understand their anxieties and needs and to respond to requests for support.

#### **Support for Judaism**

We facilitated and supported rabbinical visits to some of the smaller Jewish communities in the Commonwealth. We made grants of £2,500 to two African communities, to develop Jewish education for their children.

#### **Advocacy**

We communicated with, and met, many high commissioners and politicians from different countries, raising awareness of the contribution and needs of their Jewish communities. We created a security briefing for smaller communities facing physical and psychological anti-semitic threats. We made a grant of £2,000 to March of the Living, raising awareness of the impact of prejudice as part of our influencing policy makers in Commonwealth countries to secure members of any minorities against prejudice and racism.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Council's unrestricted funds held at 31 March 2018 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2018 the unrestricted reserves of the Council in deficit of £1,772 (2017: surplus £14,052), whilst restricted reserves were £13,500 (2017: £20,000). The deficit was cleared after the year end. The Trustees have embarked on a major fund-raising drive to fund expanded level of activities for the coming year.

Approved by order of the board of trustees on 18 May 2018 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 2018, which are set out on pages 6 to 10.

**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.

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

28 June 2018

The Commonwealth Jewish Council

Statement of Financial Activities  
for the Year Ended 31st March 2018

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
<b>Incoming resources</b>					
<b>Income and endowments from:</b>					
Donations and Legacies		43,690	-	43,690	47,577
Investments		49	-	49	52
		43,739	-	43,739	47,629
<b>Resources expended</b>					
<i>Expenditure on charitable activities</i>	4/5				
Charitable activities		39,970	6,500	46,470	32,888
Raising funds		6,331	-	6,331	7,114
Governance		4,749	-	4,749	7,771
Other		8,513	-	8,513	4,716
		59,563	6,500	66,063	52,489
<b>Net Movement in Funds</b>		<b>(15,824)</b>	<b>(6,500)</b>	<b>(22,324)</b>	<b>(4,860)</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		14,052	20,000	34,052	38,912
Net Movement in Funds		(15,824)	(6,500)	(22,324)	(4,860)
<b>Total funds carried forward</b>		<b>(1,772)</b>	<b>13,500</b>	<b>11,728</b>	<b>34,052</b>

The Commonwealth Jewish Council

Balance Sheet  
At 31st March 2018

		Unrestricted Funds	Restricted Funds	Total Funds 2018	Total Funds 2017
	Notes	£	£	£	£
<b>Current Assets</b>					
Debtors	8	-	-	-	1,250
Cash at bank		1,058	13,500	14,558	33,402
<b>Total current assets</b>		1,058	13,500	14,558	34,652
<b>Creditors:</b> Amounts falling due within one year	9	2,830	-	2,830	600
<b>Total net assets</b>		(1,772)	13,500	11,728	34,052
<b>Funds of the Charity</b>					
Funds	10	(1,772)	13,500	11,728	34,052

The financial statements were approved by the Board of Trustees on 18 May 2018 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 2018**

**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.

**Debtors**

Debtors are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

**Going Concern**

At the balance sheet date, the charity had a deficit in its general reserves of £1,772. The charity has since received donations to clear the deficit. The charity has no formal commitments, which gives the Trustees confidence to present accounts on the going concern basis.



## The Commonwealth Jewish Council

### Notes to the Financial Statements - continued for the Year Ended 31st March 2018

#### 3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
Donations	38,690	-	38,690	47,577
Legacies	5,000	-	5,000	-
	<u>43,690</u>	<u>-</u>	<u>43,690</u>	<u>47,577</u>

#### 4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2018 £	2017 £
<i>Governance</i>		
Accounting Fees	660	600
Admin : Meetings	82	99
Statutory Fees	35	0
Apportioned support costs	<u>3,972</u>	<u>7,073</u>
	<u><b>4,749</b></u>	<u><b>7,772</b></u>
 <i>Fundraising</i>	 £	 £
Meetings	84	0
Postage	5	41
Apportioned support costs	<u>6,242</u>	<u>7,073</u>
	<u><b>6,331</b></u>	<u><b>7,114</b></u>
 <i>Support costs</i>	 £	 £
Website	34	20
IT	471	225
Storage	(157)	0
Telephone	386	438
Insurance	600	587
Print, Post & Stationery	716	1,486
Bank Charges	99	0
Strategic Consulting Fees	31,200	22,800
Admin Support	23,400	21,600
<i>Less apportioned to:</i>		
Charitable activities	(38,022)	(28,293)
Governance	(3,972)	(7,073)
Fundraising	<u>(6,242)</u>	<u>(7,073)</u>
	<u><b>8,513</b></u>	<u><b>4,717</b></u>

# The Commonwealth Jewish Council

## Notes to the Financial Statements - continued for the Year Ended 31st March 2018

### 5. CHARITABLE ACTIVITIES

	Direct Activities	Support Costs (note 4)	Total Costs 2018	Total Costs 2017
	£	£	£	£
Advocacy	2,743	10,782	13,525	-
Community	3,205	16,458	19,663	42,963
Judaism	2,500	10,782	13,282	11,511
	<u>8,448</u>	<u>38,022</u>	<u>46,470</u>	<u>54,474</u>

### 6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	31.3.18	31.3.17
	£	£
<b>Fees for examination of the accounts</b>		
Independent Examiner's Fees	<u>660</u>	<u>600</u>

### 7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2018 nor for the year ended 31st March 2017. There were no trustees' expenses paid for the year ended 31st March 2018 nor for the year ended 31st March 2017.

### 8. DEBTORS : AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2018	Total 2017
	£	£
Gift Aid	-	1,250

### 9. CREDITORS AND ACCRUALS

	Total 2018	Total 2017
	£	£
Creditors	2,200	-
Accruals	630	600
	<u>2,830</u>	<u>600</u>

### 10. CHARITY FUNDS

Details of funds held and movements during the current reporting period

Fund names	Purpose and restrictions	Brought forward	Income	Expenditure	Carried forward
		£	£	£	£
Community Fund	Community support	20,000	-	6,500	13,500