

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2019
for
The Commonwealth Jewish Council

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The Commonwealth Jewish Council

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for the Year Ended 31st March 2019

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The Commonwealth Jewish Council

Report of the Trustees **for the Year Ended 31st March 2019**

The trustees present their report with the financial statements of the charity for the year to 31 March 2019. 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 (resigned 14/04/19)
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 2019

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:

- Advocacy: £26,505 (2018: £13,525)
- Community support: £49,000 (2018: £19,663)
- Support for Judaism: £16,826 (2018: £13,282)

Advocacy

We had a strong presence at all of the fora of the Commonwealth Heads of Government Meeting in London and, together with achieving full accredited status with the Commonwealth, we have raised the extent and intensity of our engagement with Commonwealth issues in general. We launched a major advocacy programme on behalf of Small Island Nations in the Commonwealth, called 'Small Islands: Big Challenges' which has been warmly received and responded to both within and outwith the Jewish community. We created a briefing document on the issues facing small islands in the face of climate change as part of our advocacy programme for this and coming years. We have continued our programme of developing relationships with key personnel within the Commonwealth, both High Commissioners and pertinent politicians, raising awareness of the contribution and needs of their Jewish communities. We have continued our programme of grants enabling participation in March of the Living amongst our affiliates, in a targetted programme to enable identified opinion formers and influencers in a variety of affiliate countries/communities to raise awareness of the impact of prejudice to seek to ensure a well informed responses in those countries in order to protect both Jews and other minorities against prejudice and racism.

Community

We now work with nearly 40 Commonwealth countries and territories, helping Jewish communities to interact with each other, and providing material and religious support. We made grants totalling nearly £10,000 to several communities to facilitate community development schemes and programmes in Africa, Asia and Europe. 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 visited nearly half of the communities in our Council during this year, strengthening relationships, understanding their strengths, anxieties and needs and responding to requests for support. We have upgraded the quality and quantity of our activity on social media.

Support for Judaism

As a part of our visits to our affiliates, our personnel have led synagogue services and offered teaching sessions as well as enabling nominated leaders of some of our communities to engage more deeply in learning for the benefit of their communities. Part of our grant aid to affiliated communities was devoted to enabling communities to uplift their Jewish educational offer to their members.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2019 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2019 the unrestricted reserves of the Council in surplus of £8,234 (2018: deficit £1,772), whilst restricted reserves were £10,000 (2018: £13,500). 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 11 July 2019 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 2019, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

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

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

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

Basis of independent examiner's report

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

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

22/07/19

The Commonwealth Jewish Council

Statement of Financial Activities
for the Year Ended 31st March 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
Incoming resources					
Income and endowments from:					
Donations and Legacies		112,366	-	112,366	43,690
Investments		54	-	54	49
		112,420	-	112,420	43,739
Resources expended					
<i>Expenditure on charitable activities</i>	4/5				
Charitable activities		88,830	3,500	92,330	46,470
Raising funds		5,863	-	5,863	6,331
Governance		3,327	-	3,327	4,749
Other		4,394	-	4,394	8,513
		102,414	3,500	105,914	66,063
Net Movement in Funds		10,006	(3,500)	6,506	(22,324)
Reconciliation of Funds					
Total funds brought forward		(1,772)	13,500	11,728	34,052
Net Movement in Funds		10,006	(3,500)	6,506	(22,324)
Total funds carried forward		8,234	10,000	18,234	11,728

The Commonwealth Jewish Council

Balance Sheet
At 31st March 2019

		Unrestricted Funds	Restricted Funds	Total Funds 2019	Total Funds 2018
	Notes	£	£	£	£
Current Assets					
Cash at bank		8,954	10,000	18,954	14,558
Total current assets		8,954	10,000	18,954	14,558
Creditors: Amounts falling due within one year	8	720	-	720	2,830
Total net assets		8,234	10,000	18,234	11,728
Funds of the Charity					
Funds	9	8,234	10,000	18,234	11,728

The financial statements were approved by the Board of Trustees on 11 July 2019 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 2019

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

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 2019

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Donations	112,366	-	112,366	38,690
Legacies	-	-	-	5,000
	<u>112,366</u>	<u>-</u>	<u>112,366</u>	<u>43,690</u>

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2019 £	2018 £
<i>Raising funds</i>		
Meetings	5	84
Postage	-	5
Apportioned support costs	5,858	6,242
	<u>5,863</u>	<u>6,331</u>

	2019 £	2018 £
<i>Governance</i>		
Accounting Fees	978	660
Meetings	-	82
Statutory Fees	35	35
Apportioned support costs	2,314	3,972
	<u>3,327</u>	<u>4,749</u>

	2019 £	2018 £
<i>Support costs</i>		
Operating Expenses	-	34
IT	1,078	471
Other	379	(157)
Telephone	66	386
Insurance	540	600
Print, Post & Stationery	264	716
Bank Charges	124	99
Strategic Consulting Fees	46,271	31,200
Admin Support	26,841	23,400
<i>Less apportioned to:</i>		
Charitable activities	(62,997)	(38,022)
Governance	(2,314)	(3,972)
Fundraising	(5,858)	(6,242)
	<u>4,394</u>	<u>8,513</u>

The Commonwealth Jewish Council

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

5. CHARITABLE ACTIVITIES

	Direct Activities	Dedicated Activities	Support Costs (note 4)	Total Costs 2019	Total Costs 2018
	£	£	£	£	£
Advocacy	8,777	2,000	15,728	26,505	13,525
Community	17,041	1,500	30,459	49,000	19,663
Judaism	15	-	16,811	16,826	13,282
	<u>25,833</u>	<u>3,500</u>	<u>62,997</u>	<u>92,330</u>	<u>46,470</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	31.3.19	31.3.18
	£	£
Fees for examination of the accounts		
Independent Examiner's Fees	<u>720</u>	<u>660</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2019 nor for the year ended 31st March 2018. There were no trustees' expenses paid for the year ended 31st March 2019 nor for the year ended 31st March 2018.

8 CREDITORS AND ACCRUALS

	Total 2019	Total 2018
	£	£
Creditors	-	2,200
Accruals	<u>720</u>	<u>630</u>
	<u>720</u>	<u>2,830</u>

9 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	<u>13,500</u>	-	<u>(3,500)</u>	<u>10,000</u>