

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2018  
for  
CONFERENCE OF EUROPEAN RABBIS**

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

## **CONFERENCE OF EUROPEAN RABBIS**

### **Contents of the Financial Statements for the Year Ended 31 December 2018**

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

## **CONFERENCE OF EUROPEAN RABBIS**

### **Report of the Trustees for the Year Ended 31 December 2018**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2018. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

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

In January 2018 a donation was made to World Jewish Congress to fund security cost for Jewish Communities in Europe. This has become necessary in order to combat the rise in anti-semitism.

In June 2018, the CER held the Eizenstat Memorial Event in Austria - a ceremony in honour of the reconstruction of Rabbi Meir Eizenstat's tomb. He was the Chief Rabbi of the city of Eisenstadht, and one of the most authoritative teachers of the early 18th century; Rabbis throughout Europe sought his counsel to resolve disputes. His legacy gained wide popularity through out the Jewish World and his works are studied in religious educational institutions to this day.

In November 2018, the CER held a Standing committee meeting & Board of patrons meeting for the first time in Jerusalem. The four day convention was entitled 'Delegation of European Jewry Leaders to Israel'. Close to 75 guest joined, and discussions took place with Israel's President Mr. Rivlin, Israel's Prime Minister Mr Netanyahu, the chairman of the Knesset, and Israel's two Chief Rabbi.

Discussions included 'The Diaspora as Viewed by Israel', 'Anti-Semitism and the Security Situation in Israel's Communities' and participation in the Diaspora Knesset Committee.

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

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

#### **FINANCIAL REVIEW**

##### **Reserves policy**

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

The Statement of Financial Activities shows a net deficit for the year of £164,802 and our reserves stand at £37,645 in total.

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

##### **Governing document**

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

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

There has been 3 trustees throughout the period. Any new appointments are at the recommendation of the board.

##### **Induction and training of new trustees**

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

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

271466

## **CONFERENCE OF EUROPEAN RABBIS**

### **Report of the Trustees for the Year Ended 31 December 2018**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Principal address**

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

##### **Trustees**

Dayan C Ehrentreu - resigned 7.2.19  
R Kruskal  
Rabbi P Goldschmidt

##### **Independent examiner**

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

##### **Bankers**

Barclays Bank Plc  
Portman Square  
London W1H 6EU

Approved by order of the board of trustees on 31 October 2019 and signed on its behalf by:

Rabbi P Goldschmidt - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Conference of European Rabbis (the Trust) for the year ended 31 December 2018.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

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

31 October 2019

# CONFERENCE OF EUROPEAN RABBIS

## Statement of Financial Activities for the Year Ended 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		15,161	93,627	108,788	614,019
<b>Total</b>		15,161	93,627	108,788	614,019
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Co-ordinating activities of CER throughout Europe		-	-	-	29,666
Preservation of European Cemeteries		-	3,500	3,500	83,083
Grants to Institutions		-	228,893	228,893	339,963
European projects		16,975	5,378	22,353	76,970
Other		2,462	16,382	18,844	426
<b>Total</b>		19,437	254,153	273,590	530,108
<b>NET INCOME/(EXPENDITURE)</b>		(4,276)	(160,526)	(164,802)	83,911
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		10,536	191,911	202,447	118,536
<b>TOTAL FUNDS CARRIED FORWARD</b>		6,260	31,385	37,645	202,447

The notes form part of these financial statements

# CONFERENCE OF EUROPEAN RABBIS

## Balance Sheet At 31 December 2018

	Notes	Unrestricted fund £	Restricted funds £	31.12.18 Total funds £	31.12.17 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	3	225	-	225	450
<b>CURRENT ASSETS</b>					
Cash at bank		10,534	31,385	41,919	208,239
<b>CREDITORS</b>					
Amounts falling due within one year	4	(4,499)	-	(4,499)	(6,242)
<b>NET CURRENT ASSETS</b>		<u>6,035</u>	<u>31,385</u>	<u>37,420</u>	<u>201,997</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,260</u>	<u>31,385</u>	<u>37,645</u>	<u>202,447</u>
<b>NET ASSETS</b>		<u><u>6,260</u></u>	<u><u>31,385</u></u>	<u><u>37,645</u></u>	<u><u>202,447</u></u>
<b>FUNDS</b>	5				
Unrestricted funds				6,260	10,536
Restricted funds				31,385	191,911
<b>TOTAL FUNDS</b>				<u><u>37,645</u></u>	<u><u>202,447</u></u>

The financial statements were approved by the Board of Trustees on 31 October 2019 and were signed on its behalf by:

Rabbi P Goldschmidt -Trustee

## CONFERENCE OF EUROPEAN RABBIS

### Notes to the Financial Statements for the Year Ended 31 December 2018

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

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

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

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

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2018 nor for the year ended 31 December 2017.

##### **Trustees' expenses**

During the year trustees expenses amounted to £NIL (2017: £200).



# CONFERENCE OF EUROPEAN RABBIS

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

### 3. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2018 and 31 December 2018	<u>1,823</u>
<b>DEPRECIATION</b>	
At 1 January 2018	1,373
Charge for year	<u>225</u>
At 31 December 2018	<u>1,598</u>
<b>NET BOOK VALUE</b>	
At 31 December 2018	<u>225</u>
At 31 December 2017	<u>450</u>

### 4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.18 £	31.12.17 £
Taxation and social security	-	242
Other creditors	<u>4,499</u>	<u>6,000</u>
	<u>4,499</u>	<u>6,242</u>

### 5. MOVEMENT IN FUNDS

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

# CONFERENCE OF EUROPEAN RABBIS

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

### 5. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

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

### Comparatives for movement in funds

	At 1.1.17 £	Net movement in funds £	At 31.12.17 £
<b>Unrestricted Funds</b>			
General Fund	39,848	(29,312)	10,536
<b>Restricted Funds</b>			
Preservation of cemeteries throughout Europe	58,745	(39,884)	18,861
Designated donations	19,943	153,107	173,050
	<u>78,688</u>	<u>113,223</u>	<u>191,911</u>
<b>TOTAL FUNDS</b>	<u><u>118,536</u></u>	<u><u>83,911</u></u>	<u><u>202,447</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	34,919	(64,231)	(29,312)
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	43,199	(83,083)	(39,884)
Designated donations	524,928	(371,821)	153,107
Conferences & Conventions	10,973	(10,973)	-
	<u>579,100</u>	<u>(465,877)</u>	<u>113,223</u>
<b>TOTAL FUNDS</b>	<u><u>614,019</u></u>	<u><u>(530,108)</u></u>	<u><u>83,911</u></u>

## CONFERENCE OF EUROPEAN RABBIS

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

#### 5. MOVEMENT IN FUNDS - continued

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

	At 1.1.17 £	Net movement in funds £	At 31.12.18 £
<b>Unrestricted funds</b>			
General Fund	39,848	(33,588)	6,260
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	58,745	(43,384)	15,361
Designated donations	19,943	(3,919)	16,024
	<u>78,688</u>	<u>(47,303)</u>	<u>31,385</u>
<b>TOTAL FUNDS</b>	<u>118,536</u>	<u>(80,891)</u>	<u>37,645</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	50,080	(83,668)	(33,588)
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	43,199	(86,583)	(43,384)
Designated donations	613,177	(617,096)	(3,919)
Conferences & Conventions	16,351	(16,351)	-
	<u>672,727</u>	<u>(720,030)</u>	<u>(47,303)</u>
<b>TOTAL FUNDS</b>	<u>722,807</u>	<u>(803,698)</u>	<u>(80,891)</u>

#### 6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2018.

# CONFERENCE OF EUROPEAN RABBIS

## Detailed Statement of Financial Activities for the Year Ended 31 December 2018

	31.12.18 £	31.12.17 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	108,788	614,019
<b>Total incoming resources</b>	108,788	614,019
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Co-ordinating activities of CER throughout Europe	-	29,666
Preservation of European cemeteries	3,500	83,083
European Projects	22,353	76,970
Grants to institutions	228,893	339,963
	254,746	529,682
<b>Support costs</b>		
<b>Management</b>		
Postage and stationery	-	815
Computer equipment depreciation	225	324
	225	1,139
<b>Finance</b>		
Bank charges	19	149
Exchange movements	16,382	(6,789)
	16,401	(6,640)
<b>Governance costs</b>		
Telephone	328	977
Computer expenses	390	600
Accountancy and legal fees	1,500	4,350
	2,218	5,927
<b>Total resources expended</b>	273,590	530,108
<b>Net (expenditure)/income</b>	(164,802)	83,911