

Charity Registration No. 1163790

**CAMPAIGN AGAINST ANTISEMITISM**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# **CAMPAIGN AGAINST ANTISEMITISM**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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|-----------------------------|---|
| <b>Charity number</b>       | 1163790   |
| <b>Company number</b>       | CE004816  |
| <b>Independent examiner</b> | Sam Rogoff & Co Ltd<br>PO Box 2647<br>London<br>W1A 3RB |

# CAMPAIGN AGAINST ANTISEMITISM

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# CAMPAIGN AGAINST ANTISEMITISM

## TRUSTEE'S REPORT

### FOR THE YEAR ENDED 31 DECEMBER 2021

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, 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) (effective 1 January 2019)".

#### **Objectives and activities**

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

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.

# **CAMPAIGN AGAINST ANTISEMITISM**

## **TRUSTEE'S REPORT (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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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 Service 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.

#### **Achievements and performance**

Over the course of 2021, the charity's achievements and performance included the following:

- We took action against antisemitism on University campuses, including supporting students at Bristol University in the successful fight against the university regarding David Miller, taking legal action in defence of students against their university.
- 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 secured a groundbreaking legal success against anonymous internet trolls (a term that has come to be used to describe a persistent online abuser) who incite antisemitic hatred and target Jews with racist abuse. We successfully piloted a multi-stage legal technique that makes innovative use of a type of court order which originated in the pharmaceutical industry in 1974. It is a potentially game-changing development.
- Our efforts to tackle anti-Jewish racism on social media were showcased in our response to the return of grime artist Wiley to social media, and the repeat of his previous multi-day antisemitic tirade. We engaged with multiple social media companies regarding Wiley's use of their platforms, leading to his suspension from numerous networks.

# CAMPAIGN AGAINST ANTISEMITISM

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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- 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.
- We were at the forefront of the Jewish community's response to the BBC's outrageous coverage of the antisemitic incident on Oxford Street, including holding a rally, attended by hundreds outside the BBC's Broadcasting House.
- Following a campaign by CAA and our allies, the Home Secretary announced that the antisemitic genocidal terrorist group, Hamas, would be proscribed in full by the British Government. For several months, CAA had been meeting with the Home Secretary and other ministers and compiled a dossier for all MPs making the case for proscription.
- We submitted complaints against fifteen sitting Labour MPs, including former leader Jeremy Corbyn and Deputy Leader Angela Rayner following the creation of a new disciplinary process by the Party. As the complainant in the EHRC's investigation, our complaints carry weight and will continue to keep the pressure on the Labour Party vis-a-vis antisemitism.
- We secured numerous successful and groundbreaking prosecutions, including prison terms for the aristocrat Piers Portman, the Hitler-loving radio host Graham Hart and the Holocaust-denier Alison Chabloz.
- We launched a new weekly podcast - the first podcast in the world to focus on racism against Jews. Our podcast has listeners from over 50 countries, with thousands of downloads and views across Spotify, Apple Podcasts and YouTube. We have featured actors, journalists, rabbis and online influencers. Our most popular episodes include comedian and author of *Jews Don't Count*, David Baddiel, and the star of *Ridley Road*, Eddie Marsan.
- We published a new dynamic resource showing antisemitic incidents at British universities and whether they have adopted the International (IHRA) Definition of Antisemitism. It is the only publicly-accessible resource updated in real time, and bolsters our campaign for widespread adoption of the Definition.
- We expanded our educational work, publishing a new teachers' guide on antisemitism for non-faith schools, complementing our existing guides for Church of England and Catholic Schools, which have been endorsed by BBC Teach.
- CAA opened its new office and volunteer hub in central London

#### Financial review

Total income during 2021 amounted to £994,950 (2020: £807,029). After deducting total expenditure in the year of £491,211 (2020: £343,885), there was a net income of £503,739 (2020: £463,144).

Unrestricted reserves are £1,817,262 at the year end. Due to factors including economic uncertainty, the unpredictable nature of much of our 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.

Donations of £130,750 were received during the period to 31 December 2021 to be used exclusively for specific staff costs. At the year end the closing balance of this restricted fund was £58,457, this fund has been used to pay Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

# CAMPAIGN AGAINST ANTISEMITISM

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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

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**

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

The charity's governing document is its constitution.

The charity is governed by the Board of Trustees. For new trustees, an informal induction programme has been developed and is employed when needed.

The Board of Trustees has assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The small staff team works with an outstanding volunteer team of over 1,600 people who have signed up to contribute their talents to the fight against antisemitism. It is thanks to the 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 within the charity 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.

# CAMPAIGN AGAINST ANTISEMITISM

## TRUSTEE'S REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Future Plans

##### 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, revamping and expanding our YouTube presence and exploring the use of TikTok.

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.

##### 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.

We therefore plan to expand our work with students and university authorities and gather further evidence from universities nationwide in order to undertake a major analysis of what, if anything, universities and students' unions are doing to combat antisemitism. 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 to include a two-week 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.

##### 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 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.

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 will renovate 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 staff.



# **CAMPAIGN AGAINST ANTISEMITISM**

## **TRUSTEE'S REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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### **Statement on COVID-19**

COVID-19 has changed the way that the charity does some of its work. As a result of the pandemic, there were fewer interactions between strangers in public, but an increase in online activity across society, resulting in an apparent shift of antisemitism from public places to online forums such as social media. The burden of countering antisemitism has increased during the pandemic.

It is vital that the charity provides essential services to the most vulnerable members of the Jewish community at this very uncertain time.

While the mental and emotional wellbeing of our staff and volunteers has always been of paramount importance to the charity, given the work that we do, during this period we monitored in particular the effect of the pandemic, lockdown restrictions and work-from-home policy on mental wellbeing, and provided appropriate training.

### **Reference and Administrative Details**

Charity name: Campaign Against Antisemitism

Trustees: The charity has been granted dispensation by the Charity Commission for England and Wales not to name its trustees.

Charity number: 1163790

Address: PO Box 2647, London W1A 3RB

Phone: 03308220321

Email: [contact@antisemitism.org](mailto:contact@antisemitism.org)

Website: [antisemitism.org](http://antisemitism.org)

The Trustees' Report was approved by the Board of Trustees on 25th October 2022

# **CAMPAIGN AGAINST ANTISEMITISM**

## **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 DECEMBER 2021***

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The trustees are responsible for preparing the Trustee's 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 the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping sufficient accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Board of Trustees on 25th October 2022

# CAMPAIGN AGAINST ANTISEMITISM

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF CAMPAIGN AGAINST ANTISEMITISM

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I report to the trustees on my examination of the financial statements of Campaign Against Antisemitism (the charity) for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed

#### Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

#### Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACA, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

*Sam Rogoff & Co Ltd*

Sam Rogoff & Co Ltd  
PO Box 2647  
London  
W1A 3RB

Dated: 27.10.2022

# CAMPAIGN AGAINST ANTISEMITISM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

|   | Notes | Unrestricted funds<br>2021<br>£ | Restricted funds<br>2021<br>£ | Total Unrestricted funds<br>2021<br>£ | Unrestricted funds<br>2020<br>£ | Restricted funds<br>2020<br>£ | Total<br>2020<br>£ |
|---|-------|---------------------------------|-------------------------------|---------------------------------------|---------------------------------|-------------------------------|--------------------|
| <b>Income from:</b>                                       |       |                                 |                               |                                       |                                 |                               |                    |
| Donations and legacies                                    | 3     | 864,026                         | 130,750                       | 994,776                               | 734,618                         | 70,626                        | 805,244            |
| Charitable activities                                     | 4     | 174                             | -                             | 174                                   | 1,785                           | -                             | 1,785              |
| <b>Total income</b>                                       |       | <b>864,200</b>                  | <b>130,750</b>                | <b>994,950</b>                        | <b>736,403</b>                  | <b>70,626</b>                 | <b>807,029</b>     |
| <b>Expenditure on:</b>                                    |       |                                 |                               |                                       |                                 |                               |                    |
| Raising funds   | 5     | 35,560                          | -                             | 35,560                                | 19,934                          | -                             | 19,934             |
| Charitable activities                                     | 6     | 330,147                         | 125,504                       | 455,651                               | 211,358                         | 112,593                       | 323,951            |
| <b>Total resources expended</b>                           |       | <b>365,707</b>                  | <b>125,504</b>                | <b>491,211</b>                        | <b>231,292</b>                  | <b>112,593</b>                | <b>343,885</b>     |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <b>498,493</b>                  | <b>5,246</b>                  | <b>503,739</b>                        | <b>505,111</b>                  | <b>(41,967)</b>               | <b>463,144</b>     |
| Fund balances at 1 January 2021                           |       | 1,318,769                       | 53,211                        | 1,371,980                             | 813,658                         | 95,178                        | 908,836            |
| <b>Fund balances at 31<br/>December 2021</b>              |       | <b>1,817,262</b>                | <b>58,457</b>                 | <b>1,875,719</b>                      | <b>1,318,769</b>                | <b>53,211</b>                 | <b>1,371,980</b>   |

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

# CAMPAIGN AGAINST ANTISEMITISM

## BALANCE SHEET

AS AT 31 DECEMBER 2021

|   | Notes | 2021<br>£        | £                       | 2020<br>£        | £                       |
|---|-------|------------------|-------------------------|------------------|-------------------------|
| <b>Fixed assets</b>                                   |       |                  |                         |                  |                         |
| Tangible assets                                       | 10    |                  | 7,738                   |                  | 4,779                   |
| <b>Current assets</b>                                 |       |                  |                         |                  |                         |
| Debtors   | 11    | 52,138           |                         | 30,503           |                         |
| Cash at bank and in hand                              |       | 1,884,983        |                         | 1,354,220        |                         |
|   |       | <u>1,937,121</u> |                         | <u>1,384,723</u> |                         |
| <b>Creditors: amounts falling due within one year</b> | 12    | (69,140)         |                         | (17,522)         |                         |
| Net current assets                                    |       |                  | <u>1,867,981</u>        |                  | <u>1,367,201</u>        |
| <b>Total assets less current liabilities</b>          |       |                  | <u><u>1,875,719</u></u> |                  | <u><u>1,371,980</u></u> |
| <b>Income funds</b>                                   |       |                  |                         |                  |                         |
| Restricted funds                                      |       |                  | 58,457                  |                  | 53,211                  |
| Unrestricted funds                                    |       |                  | <u>1,817,262</u>        |                  | <u>1,318,769</u>        |
|   |       |                  | <u><u>1,875,719</u></u> |                  | <u><u>1,371,980</u></u> |

The financial statements were approved by the Trustees on 25 October 2022

# CAMPAIGN AGAINST ANTISEMITISM

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

|  | Notes | 2021<br>£ | £         | 2020<br>£ | £         |
|--|-------|-----------|-----------|-----------|-----------|
| <b>Cash flows from operating activities</b>      |       |           |           |           |           |
| Cash generated from operations                   | 17    |           | 536,785   |           | 429,279   |
| <b>Investing activities</b>                      |       |           |           |           |           |
| Purchase of tangible fixed assets                |       | (6,022)   |           | (1,863)   |           |
| <b>Net cash used in investing activities</b>     |       |           | (6,022)   |           | (1,863)   |
| <b>Net cash used in financing activities</b>     |       |           | -         |           | -         |
| <b>Net increase in cash and cash equivalents</b> |       |           | 530,763   |           | 427,416   |
| Cash and cash equivalents at beginning of year   |       |           | 1,354,220 |           | 926,804   |
| <b>Cash and cash equivalents at end of year</b>  |       |           | 1,884,983 |           | 1,354,220 |

# **CAMPAIGN AGAINST ANTISEMITISM**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **1 Accounting policies**

##### **Charity information**

Campaign Against Antisemitism is a Charitable Incorporated Organisation.

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, 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) (effective 1 January 2019) (Charities SORP FRS 102)" and the Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

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.

Government grants are recognised as income in the period in which the charity becomes entitled to receipt.

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 1 Accounting policies

(Continued)

#### 1.5 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 are allocated on the portion of the asset's use.

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

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

|                       |                   |
|-----------------------|-------------------|
| Fixtures and fittings | 20% Straight Line |
|-----------------------|-------------------|

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts 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).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.



# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Donations and legacies

|                                     | Unrestricted<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds | Restricted<br>funds | Total          |
|-------------------------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
|                                     | 2021<br>£             | 2021<br>£           | 2021<br>£      | 2020<br>£             | 2020<br>£           | 2020<br>£      |
| Donations and gifts                 | 835,339               | 130,750             | 966,089        | 679,006               | 70,626              | 749,632        |
| Coronavirus Job<br>Retention Scheme | 28,687                | -                   | 28,687         | 55,612                | -                   | 55,612         |
|                                     | <u>864,026</u>        | <u>130,750</u>      | <u>994,776</u> | <u>734,618</u>        | <u>70,626</u>       | <u>805,244</u> |

#### Donated goods and services

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.

### 4 Charitable activities

|                                    | Charitable<br>Income<br>2021<br>£ | Charitable<br>Income<br>2020<br>£ |
|------------------------------------|-----------------------------------|-----------------------------------|
| Sales within charitable activities | 174                               | 1,785                             |

### 5 Raising funds

|                                  | Unrestricted<br>funds<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ |
|----------------------------------|------------------------------------|------------------------------------|
| <u>Fundraising and publicity</u> |                                    |                                    |
| Advertising                      | 34,630                             | 17,886                             |
| Other fundraising costs          | 930                                | 2,048                              |
| Fundraising and publicity        | <u>35,560</u>                      | <u>19,934</u>                      |
|                                  | <u>35,560</u>                      | <u>19,934</u>                      |

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

6

#### Charitable Activities

|  | Donations,<br>gifts, grants<br>2021<br>£ | Charitable<br>sales<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|--|--|----------------------------------|--------------------|--------------------|
| Direct Expenditure                         | 72,978                                   | -                                | 72,978             | 14,522             |
| Share of support costs (see note 7)        | 375,183                                  | 47                               | 375,230            | 300,503            |
| Share of governance costs (see note 7)     | 7,428                                    | 15                               | 7,443              | 8,926              |
|  | <u>455,589</u>                           | <u>62</u>                        | <u>455,651</u>     | <u>323,951</u>     |
| <b>Analysis by fund</b>                    |  |                                  |                    |                    |
| Unrestricted funds                         | 330,085                                  | 62                               | 330,147            | 211,358            |
| Restricted funds                           | 125,504                                  | -                                | 125,504            | 112,593            |
|  | <u>455,589</u>                           | <u>62</u>                        | <u>455,651</u>     | <u>323,951</u>     |
| <b>For the year ended 31 December 2020</b> |  |                                  |                    |                    |
| Unrestricted funds                         | 210,881                                  | 477                              |                    | 211,358            |
| Restricted funds                           | 112,593                                  | -                                |                    | 112,593            |
|  | <u>323,474</u>                           | <u>477</u>                       |                    | <u>323,951</u>     |

#### 7 Support costs

|   | Support<br>costs<br>£ | Governance<br>costs<br>£ | 2021<br>£      | 2020<br>£      | Basis of allocation |
|---|-----------------------|--------------------------|----------------|----------------|---------------------|
| Staff costs                               | 307,639               | -                        | 307,639        | 274,615        | Support             |
| Depreciation                              | 3,063                 | -                        | 3,063          | 1,858          | Support             |
| Telephone and Internet                    | 2,758                 | -                        | 2,758          | 1,595          | Support             |
| Office & IT Expenditure                   | 13,517                | -                        | 13,517         | 13,451         | Support             |
| Bank Fees                                 | 3,542                 | -                        | 3,542          | 1,484          | Support             |
| Rent and Rates                            | 44,711                | -                        | 44,711         | 6,300          | Support             |
| Research Costs                            | -                     | -                        | -              | 1,200          | Support             |
| Insurance                                 | -                     | 337                      | 337            | 319            | Governance          |
| Accountancy                               | -                     | 7,106                    | 7,106          | 8,607          | Governance          |
|   | <u>375,230</u>        | <u>7,443</u>             | <u>382,673</u> | <u>309,429</u> |                     |
| Analysed between<br>Charitable activities | <u>375,230</u>        | <u>7,443</u>             | <u>382,673</u> | <u>309,429</u> |                     |

Support costs include fees accrued in respect of the Independent Examination of £5,400.

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

#### 8 Trustees

One of the trustees received salary payments amounting to £112,000 (2020: £100,000) during this financial period as authorised by The Charity Commission. The charity has an exemption from disclosing the names of its trustees.

The charity received £130,750 (2020: £70,626) of donations during the year which can only be used for the purpose of paying this trustee a salary. These donations and the corresponding salary payments have been accounted for as restricted funds in the accounts. The closing balance of this restricted fund will be used to pay this trustee salary payments in future periods.

The total amount of expenses reimbursed to trustees (2 trustees) or paid to third parties on behalf of them during the year was £2,315 (2020: £4,739).

#### 9 Employees

The average monthly number of employees during the year was:

|                         | 2021<br>Number    | 2020<br>Number    |
|-------------------------|-------------------|-------------------|
| Staff                   | 6                 | 4                 |
| <b>Employment costs</b> | <b>2021<br/>£</b> | <b>2020<br/>£</b> |
| Wages and salaries      | 278,887           | 249,743           |
| Social security costs   | 27,230            | 23,983            |
| Other pension costs     | 1,522             | 889               |
|                         | 307,639           | 274,615           |

The number of employees whose annual remuneration was more than £60,000 is as follows:

|                      | 2021<br>Number | 2020<br>Number |
|----------------------|----------------|----------------|
| £90,001 to £100,000  | -              | 1              |
| £110,001 to £120,000 | 1              | -              |

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Tangible fixed assets

#### Fixtures and fittings £

|                                    |        |
|------------------------------------|--------|
| <b>Cost</b>                        | 9,291  |
| At 1 January 2021                  | 6,022  |
| Additions                          |        |
| At 31 December 2021                | 15,313 |
| <b>Depreciation and impairment</b> | 4,512  |
| At 1 January 2021                  | 3,063  |
| Depreciation charged in the year   |        |
| At 31 December 2021                | 7,575  |
| <b>Carrying amount</b>             | 7,738  |
| At 31 December 2021                |        |
| At 31 December 2020                | 4,779  |

### 11 Debtors

#### 2021 £

#### 2020 £

#### Amounts falling due within one year:

|                                |        |        |
|--------------------------------|--------|--------|
| Trade debtors                  | 3,461  | -      |
| Other debtors                  | 31,859 | 26,022 |
| Prepayments and accrued income | 16,818 | 4,481  |
|                                | 52,138 | 30,503 |

### 12 Creditors: amounts falling due within one year

#### 2021 £

#### 2020 £

|                                    |        |        |
|------------------------------------|--------|--------|
| Other taxation and social security | -      | 1,346  |
| Trade creditors                    | 24,175 | 5,477  |
| Other creditors                    | 266    | 299    |
| Accruals and deferred income       | 44,699 | 10,400 |
|                                    | 69,140 | 17,522 |

### 13 Government grants

During the year Campaign Against Antisemitism claimed £28,687 (2021: £55,612) of government grants under the Coronavirus Job Retention Scheme (CJRS).

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 14 Analysis of net assets between funds

|   | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£ |
|---|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 December 2021 are represented by: |                                    |                                  |                    |                                    |                                  |                    |
| Tangible assets                                       | 7,738                              | -                                | 7,738              | 4,779                              | -                                | 4,779              |
| Current assets/(liabilities)                          | 1,809,524                          | 58,457                           | 1,867,981          | 1,313,990                          | 53,211                           | 1,367,201          |
|   | <u>1,817,262</u>                   | <u>58,457</u>                    | <u>1,875,719</u>   | <u>1,318,769</u>                   | <u>53,211</u>                    | <u>1,371,980</u>   |

### 15 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2021<br>£     | 2020<br>£ |
|----------------------------|---------------|-----------|
| Within one year            | 40,800        | -         |
| Between two and five years | 10,200        | -         |
|                            | <u>51,000</u> | <u>-</u>  |

£41,310 was recognised in profit or loss as an expense during the period in respect of operating lease arrangements including a six month break, spread over the length of the lease.

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

### 16 Related party transactions

Aggregate donations of £100,000 (2021: £180,000) were received from related parties in the year.

# CAMPAIGN AGAINST ANTISEMITISM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

|  | 2021<br>£      | 2020<br>£      |
|--|----------------|----------------|
| <b>17 Cash generated from operations</b>             |                |                |
| Surplus for the year                                 | 503,739        | 463,144        |
| Adjustments for:                                     |                |                |
| Depreciation and impairment of tangible fixed assets | 3,063          | 1,858          |
| Movements in working capital:                        |                |                |
| (Increase) in debtors                                | (21,635)       | (10,443)       |
| Increase/(decrease) in creditors                     | 51,618         | (25,280)       |
| <b>Cash generated from operations</b>                | <u>536,785</u> | <u>429,279</u> |
| <b>18 Analysis of changes in net funds</b>           |                |                |
| The charity had no debt during the year.             |                |                |