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**CAMPAIGN AGAINST ANTISEMITISM**

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**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

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## CAMPAIGN AGAINST ANTISEMITISM

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### CONTENTS

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	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 12
<b>Independent Auditors' Report on the Financial Statements</b>	13 - 16
<b>Statement of Financial Activities</b>	17
<b>Balance Sheet</b>	18
<b>Statement of Cash Flows</b>	19
<b>Notes to the Financial Statements</b>	20 - 33

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## CAMPAIGN AGAINST ANTISEMITISM

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

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The trustees present their annual report together with the audited financial statements of the charity for the year January 2023 to 31 December 2023.

#### **Objectives and activities**

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

Campaign Against Antisemitism (CAA) 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 objectives are to promote racial harmony for the public benefit between Jewish people wherever in the world and other members of society by the elimination of antisemitism, including raising awareness of the occurrence of antisemitism and providing advocacy, assistance, care and relief in relation to those affected by antisemitism; and to advance education as regards the history, causes, effects and prevention of antisemitism for the public benefit.

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

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

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

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

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

This has become all the more critical since the horrific attack on 7th October by Hamas, in the aftermath of which, there was an increase in antisemitic incidents of 1,350% according to the Metropolitan Police Service.

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 thousands 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.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Objectives and activities (continued)

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

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

- Campaigning against antisemitism wherever it arises, including on the streets and online, as well as in media, public life, the professions, and civil society, by highlighting the problem and demanding action. We regularly appear on the UK's main television and radio stations, and work closely with every mainstream newspaper.
- Enforcing zero tolerance of antisemitism by working with the authorities to investigate and prosecute hate crimes toward Jews. When the authorities failed to act, we 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, to promote the knowledge, recognition and deterrence of antisemitism.
- Raising awareness of antisemitism through the provision of resources and the publication of research, ranging from historical resources and in-depth investigations of contemporary manifestations of antisemitism to national polls, and statistics-gathering. These research projects inform our work and also equip the authorities, the media and the general public with vital information that contributes to their understanding of antisemitism and how to counter it. We also publicise antisemitic incidents on our website and social media platforms, which attract a substantial and growing domestic and international readership.
- Promoting the widespread adoption of the International Definition of Antisemitism. In 2016, the UK was the first country in the world to adopt the definition, something for which the charity worked hard over many meetings with officials at Downing Street. Since then, we have promoted the adoption of the definition by public bodies, criminal and judicial bodies, local authorities, universities and others.

##### d. Social investment policies

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Achievements and performance

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

Over the course of the 2023, the charity's achievements and performance have included the following:

- CAA organised the national March Against Antisemitism, which assembled the largest gathering against antisemitism in Britain since the Battle of Cable Street in 1936. 105,000 people marched shoulder to shoulder with British Jews taking back the streets of London from weekly hate marches. The march was heavily featured in all major newspapers, including on the front pages.
- CAA launched the first-ever national antisemitism billboard campaign, highlighting the fact that Jews are 500% more likely to be the victims of a hate crime than any other faith group. These billboards were displayed across multiple cities, including London, Manchester, Leeds, Glasgow, Birmingham and Edinburgh. It included prominent locations such as Leicester Square, Heathrow Airport, Westfield Shopping Centre and Manchester One. Among the models shown on the billboards was a Holocaust survivor who has been left sickened by modern antisemitism, and, it is believed for the first time on a British billboard, a member of the Chareidi Jewish community, which bears so much of the brunt of violent antisemitic crime.
- CAA produced a first-of-its-kind investigative film, looking into allegations of antisemitism against notorious rock legend Roger Waters. The investigation, titled *The Dark Side of Roger Waters* was led by veteran journalist John Ware and was viewed hundreds of thousands of times, around the world and received large-scale international coverage, causing further victims to come forward.
- Following our successful investigation into Mr Waters, CAA organised a series of protests and actions outside the Palladium Theatre, in the build-up to their hosting of Mr Waters. This resulted in the Palladium effectively muzzling Mr Waters during his performance, as he himself admitted, and has had a global impact, with protests against his subsequent tour in South America.
- The National Union of Students (NUS), the UK's representative body for all students, was finally forced to reckon with its past. Following a report into antisemitism at NUS which CAA contributed to and which leaned on research undertaken by CAA found that NUS allowed the development of a "hostile environment" for Jewish students, with instances in which Jewish students were "subjected to harassment" likely to be in breach of the Equality Act 2010, in addition to NUS's code of conduct. It rightly recognised that there has been a "poor relationship" between NUS and Jewish students for a long time.
- As a part of this investigation, NUS took the unprecedented step of removing its President Shaima Delali, who had previously tweeted the chant "Khaybar Khaybar Ya Yahud." The chant is an Arabic battle cry referencing the massacre and expulsion of the Jews of the town of Khaybar in northwestern Arabia, now Saudi Arabia, in the year 628 CE.
- CAA supported a young Jewish employee in suing his employer for unfair dismissal after he fired the employee for refusing to remove his Kippah.
- CAA helped a teacher reach a settlement following multiple instances of antisemitism at their school.
- CAA successfully intervened in Ken Livingstone's High Court challenge to the EHRC report. Mr Livingstone withdrew his case, leaving the EHRC findings unimpeachable, in self-inflicted humiliation.
- A former barrister was found guilty of five communications offences after seven years of action by CAA.
- We have continued our educational offering for young people, including a major course at the largest Jewish day school in Europe, JFS, with more to follow in other schools next term — and professional briefings at major global companies.
- Following a successful CAA investigation into the whereabouts of a wanted French fugitive, a Scottish court granted extradition for the Holocaust-denier.
- Following the 7th October Hamas atrocity, antisemitic hate crime in Britain rose by 1,350%. Our team has worked around the clock reporting cases to the police, regulatory authorities, broadcasters etc. supporting students, leading the fight against antisemitism on social media, running campaigns, fielding an unprecedented number of queries from the public, supporting victims, delivering educational sessions to everyone from children to professionals.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Achievements and performance (continued)

- CAA co-sponsored a rally outside the BBC's Broadcasting House, which was covered by the major broadcasters and newspapers. Subsequently, CAA returned to project onto the building a video showing the consequences of the BBC's inflammatory reporting.
- For the first time, a member of the BBC's Executive Committee spoke at an open event for the Jewish community hosted by CAA and attended by hundreds.
- CAA was at the forefront of the campaign to pressure the BBC to report accurately and impartially, including by calling Hamas what they are: terrorists. This included CAA launching a Parliamentary Petition calling for terrorism legislation to be amended to require all broadcasters regulated by Ofcom to describe all terrorist organisations proscribed in the UK and their operatives as "terrorists" and not by any other descriptor, unless it makes their terrorist nature clear.
- CAA hosted a rally outside New Scotland Yard. The rally called out the failure of police to make arrests over public support of terror organisations.
- Leading lawyers, including 15 KCs, signed a letter written by CAA calling on the police commissioner to enforce existing criminal offences and use his section 12 powers to limit the weekly anti-Israel marches through London.
- Following our protest outside Scotland Yard, CAA met with the Home Secretary to discuss issues affecting the Jewish community. Our focus remained on ensuring arrests and prosecutions materialise, and that the Met use their powers to impose conditions on marches.
- CAA volunteer teams have been sent to gather evidence of antisemitism at anti-Israel demonstrations, contributing to pressuring the Government to crack down on organisations such as Hizb Ut Tahrir.
- In a similar vein, members of CAA went into anti-Israel demonstrations to record street interviews, lifting the veil on antisemitism within the regular London protests and receiving widespread attention.
- CAA launched a billboard campaign around London featuring the faces of infants and children taken hostage by Hamas on 7th October as part of a campaign to ensure that the public does not so quickly forget not only those murdered by the terrorists but also those still in their clutches. As part of this campaign, CAA also launched a campaign on digital billboard vans, displaying the faces of children taken hostage by Hamas, a proscribed terrorist group.
- The police decided to shut down our rented vans forcing us to adapt and purchase our own van, ensuring that the faces of the hostages cannot be forgotten or suppressed.
- CAA undertook new polling of the Jewish community in mid-November which revealed startling insights into the sentiments of the Jewish community.
- CAA recorded a special episode of our podcast with a courageous and principled young sports journalist who quit the BBC in protest at its failure to describe Hamas as a terrorist organisation.
- In light of the 7th October atrocity, and the subsequent rise in antisemitism in the UK, CAA hosted special briefings for the community and professional groups on the current situation in the UK.
- CAA gave evidence at the House of Commons Home Affairs Select Committee on the impact of the weekly anti-Israel protests.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Achievements and performance (continued)**

##### **b. Factors relevant to achieve objectives**

The dramatic rise in antisemitism and the subsequent demand for our services post-7th October has demanded that we dramatically increase our output. To this end, the expansion of our staff team during 2023, as well as fast-tracked recruitment of additional volunteers has been employed to greatly increase the charity's ability to rise to unprecedented challenges.

Our hires have included an in-house legal counsel to work with our network of pro-bono legal experts and external counsel, many of whom are counted amongst the very best in their professional specialisms, at the forefront of the fight against antisemitism.

We also expanded our communications team to increase our output of journalistic quality articles, provide information and research to journalists; and manage our social media channels.

We further overhauled our education team, appointing a full-time Outreach and Education Officer to focus our education work, increase student support — especially on campuses — and build on our offerings for teachers.

We hired a Development and Engagement Manager to improve our internal processes and enhance our fundraising. This has helped to procure additional resources to further our charitable objectives and safeguard the charity's future.

##### **c. Fundraising activities and income generation**

Donations were received throughout the year through direct approaches to philanthropists. This effort was supported by online fundraising, with our main fundraising event of the year being a crowdfunding appeal in October 2023.

#### **Financial review**

##### **a. Going concern**

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

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

Unrestricted reserves are £3,773,378 at the year end. Due to factors including economic uncertainty, the unpredictable nature of much of the charity's fundraising, the fact that the charity undertakes litigation which could result in adverse cost orders, and the fact that the charity may be required to react to unforeseen antisemitic incidents such as in the aftermath of the 7th October atrocity, 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.

There were no restricted funds during the year.



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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **c. Income**

Total income during 2023 amounted to £2,607,437 (2022: £1,135,202). After deducting total expenditure in the year of £1,227,763 (2022: £617,217), there was a net income of £1,379,674 (2022: £517,985).

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

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

##### **Financial risks**

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

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

##### **Governance risks**

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

##### **Personnel risks**

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

##### **Regulatory risk**

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

##### **Operational risk**

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

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

##### **Environmental and external risks**

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

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

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

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

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

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

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

The charity's governing document is its constitution.

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

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

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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

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

The small staff team works with an outstanding volunteer team of over 3,700 people who have signed up to contribute their talents to the fight against antisemitism. It is thanks to its many volunteers that the charity is able to conduct such far-reaching campaigns and continue to expose and counter antisemitism nationwide.

The charity consists of eight teams working closely together:

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

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

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

##### e. Related party relationships

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Plans for future periods**

Since October 7th, Jews worldwide have faced the most severe antisemitism seen in decades. But having spent nine years building CAA, as an organisation and as a community, we are incomparably better placed to fight back.

#### **Standing up for Jews**

The charity will build on relationships forged at rallies over 2023, including the March Against Antisemitism, when 105,000 of us — British Jews and our allies from across the country — assembled to March Against Antisemitism in what was the largest gathering against antisemitism in almost a century. Furthermore, we will provide platforms for Jewish and non-Jewish victims of antisemitism, providing a platform to elevate their voices. This all gives a voice to the Jewish community and its allies, maintaining pressure on the authorities and the public to stand with British Jews.

#### **Enforcement**

CAA's analysis of Home Office statistics showed 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. This was the state of antisemitism prior to the paradigm-shifting attack of 7th October, since then antisemitic hate crimes have increased by a further 1,350% according to the Metropolitan Police Service, to truly unprecedented levels in this country.

Despite our landmark legal successes, with the scale of antisemitic incidents and support for genocidal antisemitic terror groups the Police and the CPS continue to fail to prosecute hate crime on the streets and antisemitic incitement online to an adequate level. Government support has not translated into adequate policing and with the continued issues around support for Hamas during public protests, biases in reporting and social media, the Jewish community is in a state of insecurity.

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**

With the notable rise of antisemitism, the charity will robustly challenge expressions of antisemitism, and the downplaying of antisemitism, in traditional and new media. As well as holding major corporations to account, and influencing policy changes, we will also achieve this through publicising incidents, including through protests, and working with technology companies to improve their processes and holding them to account when they fall short.

The charity will look to further build on our successful investigative film into the allegations of antisemitism against Roger Waters, ensuring that the stories of victims are told and that we are exposing and presenting evidence of alleged antisemitism to the world.

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

#### **Further and higher education**

Antisemitism at universities has escalated significantly since the horrific events of 7th October, following which we have seen open support for the perpetrators of the massacre, including Hamas, a proscribed terrorist organisation. This is a major concern for the charity and the Jewish community. The past belief that, despite some anti-Jewish prejudice and hostile politics, Jewish life thrives on many campuses, no longer reflects reality.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### **Plans for future periods (continued)**

Although well over 50% of universities have adopted the International Definition of Antisemitism, their failure to curb the growth of antisemitism on campuses is extremely concerning.

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 develop a new ambassador programme for university students, offering them a chance to contribute to CAA's work and make a tangible difference on their university campus.

Jewish schools have, at points, requested that students remove visible signs of their Jewish identity for their own safety. We are engaging with Jewish schools and will continue to expand our further education, ensuring that Jewish students are better equipped to address antisemitism after leaving school. The expansion of our educational programming, which started in 2023, will greatly improve Jewish schools' offerings around antisemitism education going forward, developing the next generation of Jewish leaders, activists and CAA ambassadors.

#### **Office and staffing**

The charity will look to better achieve our goals by expanding its staffing. This includes hiring a full-time Paralegal and Casework Manager (both of which have been recruited since the year end) to supplement our in-house legal counsel and work with them and 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; subjecting inadequate decisions by public bodies to judicial review; submitting regulatory complaints; bringing defamation cases; and establishing a legal network.

This will be supplemented by expanding our communications team, adding experience and specialist skills to help CAA analyse trends, manage our social media channels and create engaging and relevant campaigns to highlight the issue of antisemitism. With our rapidly-growing volunteer team and staff. We will look at practical options to expand the capacity of our office space and improve its amenities to attract volunteers to work from our volunteer hub, and better cater to the needs of our growing staff.

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## CAMPAIGN AGAINST ANTISEMITISM

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

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#### Statement of trustees' responsibilities

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

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

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

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

#### Disclosure of information to auditors

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

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

#### Auditors

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

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

Date: 29/10/2024

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## CAMPAIGN AGAINST ANTISEMITISM

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

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#### Opinion

We have audited the financial statements of Campaign Against Antisemitism (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

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## **CAMPAIGN AGAINST ANTISEMITISM**

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

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#### **Other information**

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

We have nothing to report in this regard.

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

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

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

#### **Responsibilities of trustees**

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

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



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## CAMPAIGN AGAINST ANTISEMITISM

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

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

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

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

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

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

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

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

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

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## CAMPAIGN AGAINST ANTISEMITISM

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

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

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

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

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

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

Date: 29/10/2024

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Donations and legacies	3	2,601,501	2,601,501	1,132,630
Charitable activities	4	5,610	5,610	2,572
Income from investments	5	326	326	-
<b>Total income</b>		<b>2,607,437</b>	<b>2,607,437</b>	<b>1,135,202</b>
<b>Expenditure on:</b>				
Raising funds	6	52,013	52,013	44,201
Charitable activities	7	1,175,750	1,175,750	573,016
<b>Total expenditure</b>		<b>1,227,763</b>	<b>1,227,763</b>	<b>617,217</b>
<b>Net movement in funds</b>		<b>1,379,674</b>	<b>1,379,674</b>	<b>517,985</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		2,393,704	2,393,704	1,875,719
Net movement in funds		1,379,674	1,379,674	517,985
<b>Total funds carried forward</b>		<b>3,773,378</b>	<b>3,773,378</b>	<b>2,393,704</b>

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

The notes on pages 20 to 33 form part of these financial statements.

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**CAMPAIGN AGAINST ANTISEMITISM**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

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	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	<b>99,285</b>	42,325
		<u>99,285</u>	<u>42,325</u>
<b>Current assets</b>			
Debtors	13	<b>59,376</b>	56,998
Cash at bank and in hand		<b>3,688,665</b>	2,337,554
		<u>3,748,041</u>	<u>2,394,552</u>
Creditors: amounts falling due within one year	14	<b>(73,948)</b>	(43,173)
<b>Net current assets</b>		<b>3,674,093</b>	2,351,379
<b>Total net assets</b>		<b>3,773,378</b>	2,393,704
		<u><u>3,773,378</u></u>	<u><u>2,393,704</u></u>
<b>Charity funds</b>			
Unrestricted funds	15	<b>3,773,378</b>	2,393,704
<b>Total funds</b>		<b>3,773,378</b>	2,393,704
		<u><u>3,773,378</u></u>	<u><u>2,393,704</u></u>

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

Date: 29/10/2024

The notes on pages 20 to 33 form part of these financial statements.

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## CAMPAIGN AGAINST ANTISEMITISM

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### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2023

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	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>1,436,689</b>	499,875
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	<b>(85,578)</b>	(46,736)
Other	-	(568)
<b>Net cash used in investing activities</b>	<b>(85,578)</b>	<b>(47,304)</b>
<b>Cash flows from financing activities</b>		
<b>Change in cash and cash equivalents in the year</b>	<b>1,351,111</b>	<b>452,571</b>
Cash and cash equivalents at the beginning of the year	<b>2,337,554</b>	1,884,983
<b>Cash and cash equivalents at the end of the year</b>	<b>3,688,665</b>	2,337,554

The notes on pages 20 to 33 form part of these financial statements

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 1. General information

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

#### 2. Accounting policies

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

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

##### 2.2 Income

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

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

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.

##### 2.3 Expenditure

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

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

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

All expenditure is inclusive of irrecoverable VAT.

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.3 Expenditure (continued)

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

##### 2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following basis:

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

##### 2.5 Impairment of fixed assets

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

##### 2.6 Debtors

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

##### 2.7 Cash at bank and in hand

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 2. Accounting policies (continued)

##### 2.8 Liabilities and provisions

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

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

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

##### 2.9 Financial instruments

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

##### 2.10 Pensions

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

##### 2.11 Fund accounting

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

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

Investment income, gains and losses are allocated to the appropriate fund.



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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £
Donations	2,527,785	<b>2,527,785</b>
Gift aid	73,716	<b>73,716</b>
	<u>2,601,501</u>	<u><b>2,601,501</b></u>

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

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	1,086,125	1,086,125
Gift aid	46,505	46,505
	<u>1,132,630</u>	<u>1,132,630</u>

#### 4. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Sale of merchandise	5,610	<b>5,610</b>

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

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**5. Income from investments**

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Interest received	326	<b>326</b>	-
	<u>326</u>	<u><b>326</b></u>	<u>-</u>

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2023 £	Total funds 2023 £
Advertising	19,207	<b>19,207</b>
Campaign fees	32,806	<b>32,806</b>
	<u>52,013</u>	<u><b>52,013</b></u>

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

##### Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £
Campaigning against antisemitism	1,175,750	<b>1,175,750</b>

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

#### 8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Campaigning against antisemitism	1,006,829	168,921	<b>1,175,750</b>

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 8. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	Campaigning against antisemitism 2023 £	Total funds 2023 £
Staff costs	391,816	<b>391,816</b>
Travel	34,925	<b>34,925</b>
Staff training	330	<b>330</b>
Professional fees	229,107	<b>229,107</b>
Advertising	238,806	<b>238,806</b>
Event costs and other direct expenses	111,845	<b>111,845</b>
	<u>1,006,829</u>	<u><b>1,006,829</b></u>

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

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 8. Analysis of expenditure by activities (continued)

##### Analysis of support costs

	Campaigning against antisemitism 2023 £	Total funds 2023 £
Depreciation	28,617	<b>28,617</b>
Rent and rates	61,296	<b>61,296</b>
General office expenses	65,878	<b>65,878</b>
Auditors' remuneration	13,130	<b>13,130</b>
	<hr/> 168,921 <hr/>	<hr/> <b>168,921</b> <hr/>

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

	<i>Campaigning against antisemitism 2022 £</i>	<i>Total funds 2022 £</i>
Depreciation	12,149	12,149
Rent and rates	54,463	54,463
General office expenses	41,797	41,797
Auditors' remuneration	11,100	11,100
Accountancy	1,074	1,074
Repairs and maintenance	3,319	3,319
	<hr/> 123,902 <hr/>	<hr/> 123,902 <hr/>

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

#### 9. Auditors' remuneration

	2023 £	2022 £
Fees payable to the Charity's auditor for the audit and preparation of the Charity's annual accounts	<hr/> <b>13,130</b> <hr/>	<hr/> 11,100 <hr/>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 10. Staff costs

	2023 £	2022 £
Wages and salaries	353,760	337,004
Social security costs	35,311	34,248
Contribution to defined contribution pension schemes	2,745	2,524
	<u>391,816</u>	<u>373,776</u>

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

	2023 No.	2022 No.
Employees	<u>8</u>	<u>7</u>

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

	2023 No.	2022 No.
In the band £100,001 - £110,000	-	1
In the band £170,001 - £180,000	1	-

#### 11. Trustees' remuneration and expenses

During the year, no trustees received any remuneration or other benefits (2022 - £80,750). In the prior year, one of the trustees received salary payments amounting to £80,750 as authorised by the Charity Commission. The charity has an exemption from disclosing the names of its trustees.

During the year ended 31 December 2023, expenses totalling £2,775 were reimbursed or paid directly to 2 trustees (2022 - £1,087 to 2 trustees). These expenses related to travel and other payments to suppliers.

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**12. Tangible fixed assets**

	Leasehold improvements £	Motor vehicles £	Fixtures, fittings and equipment £	Computer equipment £	Total £
<b>Cost or valuation</b>					
At 1 January 2023	32,250	-	9,440	20,359	62,049
Additions	-	75,600	-	9,978	85,578
At 31 December 2023	32,250	75,600	9,440	30,337	147,627
<b>Depreciation</b>					
At 1 January 2023	6,450	-	2,329	10,945	19,724
Charge for the year	6,450	15,120	1,447	5,601	28,618
At 31 December 2023	12,900	15,120	3,776	16,546	48,342
<b>Net book value</b>					
At 31 December 2023	19,350	60,480	5,664	13,791	99,285
At 31 December 2022	25,800	-	7,111	9,414	42,325

**13. Debtors**

	2023 £	2022 £
<b>Due within one year</b>		
Other debtors	11,385	11,250
Prepayments and accrued income	13,998	14,974
Gift aid recoverable	33,993	30,774
	59,376	56,998

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

	2023 £	2022 £
Trade creditors	9,088	306
Other taxation and social security	37,008	-
Other creditors	909	710
Accruals and deferred income	26,943	42,157
	<u>73,948</u>	<u>43,173</u>

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds - all funds	<u>2,393,704</u>	<u>2,607,437</u>	<u>(1,227,763)</u>	<u>3,773,378</u>



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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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

##### Statement of funds - prior year

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

The restricted fund in 2022 was reserved entirely for the payment of the salary of one of the trustees.

#### 16. Summary of funds

##### Summary of funds - current year

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
General funds	<u>2,393,704</u>	<u>2,607,437</u>	<u>(1,227,763)</u>	<u>3,773,378</u>

##### Summary of funds - prior year

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

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**CAMPAIGN AGAINST ANTISEMITISM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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

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

	Unrestricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	99,285	<b>99,285</b>
Current assets	3,748,041	<b>3,748,041</b>
Creditors due within one year	(73,948)	<b>(73,948)</b>
<b>Total</b>	<u>3,773,378</u>	<u><b>3,773,378</b></u>

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

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

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

	2023 £	2022 £
Net income for the year (as per Statement of Financial Activities)	<u><b>1,379,674</b></u>	<u>517,985</u>
<b>Adjustments for:</b>		
Depreciation charges	<b>28,617</b>	12,149
Increase in debtors	<b>(2,377)</b>	(4,850)
Increase/(decrease) in creditors	<b>30,775</b>	(25,409)
<b>Net cash provided by operating activities</b>	<u><b>1,436,689</b></u>	<u>499,875</u>

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## CAMPAIGN AGAINST ANTISEMITISM

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### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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#### 19. Analysis of cash and cash equivalents

	2023 £	2022 £
Cash in hand	3,688,665	2,337,554
<b>Total cash and cash equivalents</b>	<b>3,688,665</b>	<b>2,337,554</b>

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

	At 1 January 2023 £	Cash flows £	At 31 December 2023 £
Cash at bank and in hand	2,337,554	1,351,111	3,688,665
	<b>2,337,554</b>	<b>1,351,111</b>	<b>3,688,665</b>

#### 21. Operating lease commitments

At 31 December 2023 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2023 £	2022 £
Within one year	40,800	10,200
Between 1 to 5 years (£40,800 x 1.5)	61,200	-
	<b>102,000</b>	<b>10,200</b>

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

#### 22. Related party transactions

During the year, there have been no other related party transactions other than those disclosed in note 11. In the prior year the Chief Executive made a donation of £10,000 to the charity.