



The Council of Christians and Jews

(Registered Charity No. 238005)

**Trustees' Report and Financial Statements
For the Year Ended 31st March 2022**

**Registered Office:
Faith House
7 Tufton St.
Westminster
London, SW1P 3QB**

www.ccj.org.uk

IN MEMORIAM



All at the Council of Christians and Jews mourn the passing of our Patron, Her Majesty The Queen, on 8 September 2022. The death of HM The Queen is a loss that is keenly felt by Britain's Christian and Jewish communities. She has been a beacon of understanding and tolerance in British society between different faith and ethnic groups.

At CCJ, we were privileged to have her as our Patron since 1952, making us one of the first charities to which Her Majesty pledged her support. Through this role and more widely, she conveyed a deep sense of the importance of interfaith relations, inspired by her own Christian faith. This fundamental message was often communicated in her Christmas broadcasts, which so sincerely conveyed a Christian message and at the same time had a more universal appeal, across the boundaries of faiths and nations.

On the many occasions that HM the Queen supported CCJ's work, she expressed her personal endorsement of endeavours to improve relationships between people of different faiths in her diverse kingdom. Her Majesty generously hosted annual receptions for CCJ Presidents and members in the 1980s and '90s, and was a special guest at CCJ's 70th anniversary celebration in 2011. All these occasions are remembered warmly by those who attended.

We at CCJ are deeply grateful to Her Majesty for the service she gave to the people of the United Kingdom and the Commonwealth and particularly to relationships between Jews and Christians. We are confident that her legacy of faith, duty and hope will inspire all of us to do more to strengthen our country's community of faiths.

THE COUNCIL OF CHRISTIANS AND JEWS**CONTENTS**

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THE COUNCIL OF CHRISTIANS AND JEWS

LEGAL INFORMATION

Patron

✠ Her late Majesty Queen Elizabeth II (1926-2022)

It is with great sadness that the CCJ Trustees, staff and members mourn the passing of our patron Her Majesty, Queen Elizabeth.

Presidents

The Archbishop of Canterbury

The Cardinal Archbishop of Westminster

The Archbishop of Thyateira and Great Britain

The Moderator of the General Assembly of the Church of Scotland

The Free Churches Moderator

The Chief Rabbi of the United Hebrew Congregations of the Commonwealth

The Senior Rabbi of Masorti Judaism

The Senior Rabbi of the Movement for Reform Judaism

The Senior Rabbi and Chief Executive of Liberal Judaism

The Spiritual Head of the Spanish and Portuguese Jews' Congregation

Vice Presidents

Revd Dr David Coffey

Mr Henry Grunwald QC

Sir Timothy Sainsbury

Lord Harries of Pentregarth

Mr R Stephen Rubin OBE

Revd Malcolm Weisman

OBE

Rt Revd Dr Christopher Herbert

Mr Clive Marks OBE FCA

Trustees

Chair: Rt Revd Dr Michael Ipgrave OBE

Vice Chairs: Lord Michael Farmer, Maurice Ostro OBE KFO

Hon. Treasurers: Andrew Mainz FCA, Duncan Irvine

Hon. Secretaries: Rabbi David Mason (until March 2021), Fr Patrick Moriarty

Zaki Cooper, Lord Howard of Lympne CH PC QC, Vivian Wineman, Sr Teresa Brittain, Tom Daniel,

Lord Shinkwin; Rt Revd Sarah Bullock, Susan Nyman (from December 2021)

Co-Directors: Georgina Bye (as of July 2022) and Revd Dr Nathan Eddy

Auditors:

Mazars LLP

6 Sutton Plaza

Sutton Court Road

Sutton Surrey SM1 4FS

Bankers:

Unity Trust Bank plc

Nine Brindley Place

Birmingham

B1 2HB

Registered Office:

Faith House

7 Tufton St

Westminster

London, SW1P 3QB

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

The Council of Christians and Jews ("CCJ" or "the charity") is an unincorporated trust, registered with the Charity Commission under charity number 238005, and governed by a constitution adopted on 31 December 1997 and last revised in Nov 2019. The original Council was formally constituted at a meeting of representatives of the Christian and Jewish communities on 20 March 1942.

Objectives and Activities

The stated objectives of the charity as set out in the Constitution of the Council of Christians and Jews are:

1. To promote religious and cultural understanding between Christian and Jewish communities;
2. To work for the elimination of religious and racial prejudice, hatred and discrimination with particular reference to antisemitism; and
3. To promote religious and racial harmony on the basis of the ethical and social teachings common to Judaism and Christianity.

How the charity has worked to achieve these objectives, for the public benefit

The Trustees express their appreciation to all who helped in CCJ's work in the year ended 31 March 2022: all members, stakeholders, employees, and donors. The past year has been a challenge for charities due to the continuing impact of the pandemic, and we are grateful that we have been able to continue our work to achieve the objectives of the charity.

CCJ's national programmes focus on 5 areas:

1. Dialogue

- A successful CCJ Presidents' meeting was held in person at Lambeth Palace, the first in two years.
- Several hundred meetings and engagements held with leaders in all churches and Jewish organisations; many behind the scenes.
- CCJ successfully carried out a year-long Inclusion and Diversity Project to promote understanding and dialogue between Black-majority churches and synagogues. Event speakers over the year included David Lammy MP and Bishops Lusa Nsenga-Ngoy and Rosemarie Mallett.
- A major conference for Rabbis and Clergy was held in person and on-line for 100 participants at the Jewish Museum, London. It featured a leading American theologian as keynote speaker, leading Jewish educators from Leo Baeck College; Orthodox and Progressive rabbis; and workshops on women in leadership, race, climate crisis, and more.
- CCJ's planned Israel-Palestine study tour, scheduled for May 2020, was successfully transferred online in Spring 2021, for nearly 30 Jewish and Christian leaders over four days.
- This year saw the completion of the sixth year of the CCJ Campus Leadership Programme. The programme seeks to identify, train and support students on campuses in the UK to be leaders in interfaith dialogue.
 - This year, the programme worked at the universities of Durham, Oxford, Cambridge, Warwick, Nottingham, and Huddersfield.
 - The Campus Programme Manager was also instrumental in CCJ speaking out against antisemitism on campus in the past year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

- A six-month consultation resulted in CCJ moving the Campus Leadership project to a base at St Peter's Chaplaincy, Manchester, and hiring two new managers to take the project into the future.
- CCJ's core dialogue activities continued in the 27 local branches across the country. Approximately 1,300 members attend activities throughout the year in communities up and down the UK.
- CCJ's award-winning magazine Common Ground this year featured articles by esteemed theologian Juergen Moltmann as well as reflections on race, South African Jewry, and more.
- CCJ Branch leaders met nearly monthly to share best practice and focus on challenges and opportunities together.
- A new conference for students on faith, identity, and protected characteristics was held in June 2021 at St Ethelburga's Centre for Peace and Reconciliation. The conference brought together Jewish and Christian students to discuss antisemitism, Jewish perspectives on diversifying leadership, race, ethnicity, gender, and other protected characteristics in order to education about discrimination and hate crime. The culmination of a year's worth of work, the conference also featured leading charities like the Union of Jewish Students and the Student Christian Movement, and many more.
- CCJ successfully searched for, and hired, a Jewish Co-Director, Georgina Bye, to partner with its current Christian Co-Director. The co-director management model is a first for CCJ. Georgina Bye has been recognised as one of the '40 under 40' in the Jewish News and has successfully helped developed the charity Mitzvah Day into a leading interfaith organisation.
- CCJ Director helped launch a new book on Jewish-Muslim dialogue at a Manchester fair.

2. Education

- CCJ is the UK leader in grass-roots and formal Jewish-Christian education, teaching at theological colleges, centres of Jewish learning, synagogues and churches, and at Limmud, one of the largest Jewish cultural festivals in the world. In these settings, and beyond, we taught on antisemitism, biblical interpretation, and approaches to other faiths in the Talmud.
- High-level Zoom events were held for hundreds of participants with leading authors and scholars such as Amy-Jill Levine and John Barton.
- Rabbi David Mason, Rabbi of Muswell Hill United Synagogue, acted as a consultant for CCJ for a series of events including the preparation for our Poland tour for senior leaders.
- CCJ concluded the Generous Orthodoxy Project for St Mellitus Theological College, London, one of the largest theological colleges in the country. The project explored how Christian theology can be orthodox yet also inclusive, and featured a lecture series with leading American and British theologians; a colloquium; and book published in August 2021 edited jointly by Co-Director Nathan Eddy and Graham Tomlin. Several of the book chapters and lectures focused on Jewish-Christian relations.
- CCJ's flagship seminar for Christian leaders at the International School for Holocaust Studies at Yad Vashem was held in-person for eight days in February 2022.
- Our annual Holocaust Memorial Day resource for churches was used widely, and our Yad Vashem alumni also participated in HMD events around the country, reaching tens of thousands of people.
- CCJ led an intensive training on Jewish-Christian relations in-person at St Hild Theological College in Mirfield, West Yorkshire, in February.
- CCJ continues to raise awareness of antisemitism through its 'Still an Issue' campaign and to persecution of Christians in the Middle East through its 'If Not Now When' initiative.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

3. Public engagement through the Bridge Award

- CCJ's Bridge Award is given out annually to recognise individuals who have built bridges between faith communities. Delayed due to the pandemic in 2020, the award was given out twice in the last year. In June 2021, HRH The Prince of Wales was honoured with the award in a small ceremony at Spencer House, London. In Dec 2021, the former United States Secretary of State Madeleine Albright received the award in a ceremony on Zoom.

4. Social Action

CCJ pursues social action initiatives that demonstrate how Jews and Christians can practice shared values for the benefit of wider society.

- An 'Empty Chair' campaign at Passover/Easter 2022 raised awareness about the refugee crisis due to the war in Ukraine. We urged people to leave a chair empty at their family holiday meals to remember those in need.
- A 'Share the Light' campaign highlighted social justice during the Hanukkah/Advent period across our social media.

5. Communications

A newsletter is emailed to more than 3000 members and stakeholders every Friday, and CCJ is also regularly active on social media. Both our newsletter audience and our social media audience have grown in the year ended 31 March 2022. CCJ staff have been published widely in the Christian and Jewish press throughout the year and have been interviewed on radio and television networks. In Autumn 2021, Programme Manager Avigail Simmonds-Rosten appeared on the BBC Radio 4 show Beyond Belief.

International Council of Christians and Jews (ICCJ) and other Interfaith Bodies

CCJ is a member organisation of the International Council of Christians and Jews and the Inter Faith Network (IFN). CCJ Co-Director Nathan Eddy presented the work of CCJ-UK at the annual ICCJ conference in June 2021. CCJ Chair Bishop Michael Ipgrave presented a keynote webinar, and CCJ also led two workshops.

Covid-19 mitigation in year ending 31 March 2022

Due to the Covid 19 pandemic, and particularly the Omicron wave at the start of 2022, a number of Covid mitigation schemes were introduced, primarily related to staff working from home. Careful planning and the support of CCJ staff has helped the charity weather the economic consequences of the pandemic. At the end of the financial year, an office-based working pattern has been re-established.

Future objectives

- The Campus Leadership managers, appointed in June 2022, will work across the UK from a Manchester base to identify, train and support students on campuses in the UK to be leaders in interfaith dialogue.
- Especially through a hire of a new Co-Director, CCJ will reinvigorate and support its membership and the Branches, which carry on the work of CCJ at the local level so well.
- CCJ will grow its media profile, widen its audience of Jewish and Christian leaders for its programmes. CCJ will raise CCJ's profile in the Jewish world where it is currently underrepresented.
- CCJ will run a third Rabbi-Clergy conference in 2023.
- CCJ will launch a brand-new online Holocaust education series entitled 'Witnessing to Memory: Education about the Holocaust in Religious Educational Contexts'.
- CCJ's online and social media presence will continue to grow.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

- CCJ will continue to strengthen communication and cooperation between the branches and the national office.

Public Benefit

The Trustees confirm that, in making decisions about activities, they have had due regard to the Charity Commission's public benefit guidance.

Structure, governance and membership

CCJ is governed by a Constitution and is administered by a Board of Trustees, comprising the Chair, two Vice-Chairs, two Honorary Treasurers and two Honorary Secretaries. In addition, two elected CCJ members are invited by the Trustees to join the Board of Trustees. The Board of Trustees may also appoint other Trustees as they deem expedient.

The Co-Directors have responsibility for the daily management of the charity as delegated by the Trustees.

The charity is a membership organisation. A person is eligible for membership of the Council if he or she subscribes to the purposes of the Council. The property and assets of the charity are administered and managed by the Board of Trustees.

Changes in Trustees

Susan Nyman, a leading figure in the Jewish community, has kindly agreed to take over as Jewish Honorary Treasurer after the AGM in 2022.

At the upcoming AGM in November 2022, four Trustees will finish their terms of office and step down from the Board: Maurice Ostro, Jewish Vice-Chair; Andrew Mainz, Jewish Honorary Treasurer; Lord Howard of Lympne, and Zaki Cooper. The Chair would like to thank these esteemed individuals for the years of service they have given to CCJ and wishes them all the best in their future endeavours.

Staff

Two new Programme Managers joined CCJ in June and July 2021, respectively; and our Operations Manager left in Spring 2022. His successor began in April 2022. Co-Director, Georgina Bye, started work in July 2022, and two new Campus Leadership Managers started work in August 2022. As of August 2022, the charity employs eight members of staff.

Volunteers

CCJ's 27 local branches are each organised by a committee of volunteers.

The Operations Manager supports the work of the branch committees on a technical level and the joint Honorary Secretaries provide advice and assistance.

Senior management staff

The Trustees delegate the directing and operating of the charity to the Co-Directors on a day-to-day basis.

How the charity is supported:

1. **Membership:** Individual membership costs £30 a year; joint membership £45; and corporate membership (e.g. church or synagogue) £60.
2. **Donations:** The charity benefits from regular and one-off donations by supporters. Appeals to members were made through CCJ's annual journal *Common Ground*.
3. **Gift Aid:** Tax on donations is reclaimed under Gift Aid where possible.
4. **Grants:** The charity makes applications and receives grants from trusts and foundations. These include: Sainsbury Family Charitable Trusts, John Mason Trust, Headley Trust, Manchester Balfour Trust, The Prism Charitable Trust, The United Reformed Church, James Leek Trust, Untied Reform

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Church, Stanley Cohen Trust, Davis Foundation, Barbara and Stanley Fink Foundation, and St Mellitus College Trust. The Trustees record their appreciation to all the charitable trusts and foundations that have supported CCJ's work over the past year.

5. **Fundraising activities:** The charity relies on significant outreach to new and existing trusts and foundations as well as individual donors in order to raise funds.

Legacies: The Trustees record their grateful thanks to all those who include legacies to the charity in their wills. During 2021/22, the charity has received substantial legacies which will support its continuing work.

Financial Review

The financial statements record the financial performance of the charity and have been prepared in accordance with the accounting policies and to comply with the charity's constitution and applicable law. CCJ achieved an overall surplus of £126,101 for the year, made up of a surplus on operations of £106,453 due to legacies and by a gain on investments of £19,648.

The charity's policy continues to be that income raised from donations, grants and subscriptions should cover operating costs in normal times.

The charity is expected to have sufficient financial resources to be able to continue its operations during 2021/22 and beyond, despite the continuing financial impact of the pandemic.

The financial results of the year are shown on pages 12 and 13.

Although the effects of high inflation will lead to increases in the Charity's expenditure, the Trustees believe that the Charity's current financial resources provide sufficient support to allow it to continue with its activities. The Trustees will continue to monitor the Charity's financial performance closely and take action as appropriate. The value of its investments may continue to fluctuate.

Reserves Policy

The policy of the Trustees continues to be to maintain sufficient reserves to enable the charity to continue its operations for at least 12 months and to meet its liabilities. At 31 March 2022, the free reserves were £922,850 (2021: £752,159) and the trustees consider the level of reserves to be sufficient.

Investment Policy

The investment policy of the trustees is to use professional investment managers to invest the reserves of the Charity in appropriate collective investment funds. The performance of these investments is monitored regularly by the trustees.

Risk Assessment

The trustees have a risk management strategy which comprises: A periodic review of the principal risks and uncertainties that the charity faces and of the procedures in place to minimise and manage the potential impact on the charity, should these risks materialise. CCJ has not received any donations or grants from Russian nationals or anyone subject to sanctions

Statement of Disclosure to Auditors

So far as Trustees are aware:

- a) There is no relevant audit information of which the Charity's auditors are unaware; and They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Statement of Trustees' responsibilities

The Trustees are required by charity law 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 surplus or deficit of the charity at the end of the financial year.

In preparing the accounts, the Trustees are required to:

- Confirm that suitable accounting policies have been used and applied consistently;
- Make judgements and estimates that are reasonable and prudent;
- Confirm that applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- That the financial statements have been prepared on the going concern basis.

The Trustees are also responsible for:

- Keeping proper 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 Companies Act 2006 and the Charities Act 2011; and
- Safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on 24 November 2022 on their behalf by:

+ Michael Ipgrave

The Rt. Revd Dr Michael Ipgrave OBE
Chairman

THE COUNCIL OF CHRISTIANS AND JEWS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

Opinion

We have audited the financial statements of The Council of Christians and Jews (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, 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 FRS 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 March 2022 and of its income and expenditure 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 Auditor's 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 UK, including the FRC'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 trustees' 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.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

THE COUNCIL OF CHRISTIANS AND JEWS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
 - sufficient accounting records have not been kept; or
 - the financial statements are not in agreement with the accounting records; 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 set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they 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.

Auditor's 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 auditor's 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. 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.

Based on our understanding of the charity and its industry, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: employment regulation, health and safety regulation and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as tax legislation, pension legislation, the Charities Act 2011 and the Charities Statement of Recommended Practice.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to income recognition and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:


- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit 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 auditor's 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 the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Signed: 
David Hoose (Nov 11, 2022 16:32 GMT)
 Mazars LLP

Chartered Accountants and Statutory Auditor

6 Sutton Plaza, Sutton Court Road, Sutton, Surrey, SM1 4FS

Date: 11-Nov-2022

Mazars LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE COUNCIL OF CHRISTIANS AND JEWS

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted	Restricted	2022	2021
		£	£	£	£
Income					
Donations and legacies	3	390,705	6,393	397,098	212,982
Income from investments	4	18,317	-	18,317	21,508
Income from charitable activities	5	10,082	3,000	13,082	2,900
Total income		419,104	9,393	428,497	237,390
Expenditure					
Expenditure on raising funds	6	25,286	-	25,286	33,575
Expenditure on charitable activities	7	217,179	79,579	296,758	239,016
Total expenditure		242,465	79,579	322,044	272,591
Net income before gains on investments		176,639	(70,186)	106,453	(35,201)
Net gains on investments		19,648	-	19,648	131,667
Net income/(expenditure)		196,287	(70,186)	126,101	96,466
Transfers between funds	16	(51,748)	51,748	-	-
Net movements in funds		144,539	(18,438)	126,101	96,466
Reconciliation of funds					
Funds brought forward	16	849,407	35,366	884,773	788,307
Funds carried forward	16	993,946	16,928	1,010,874	884,773

There are no recognised gains or losses in either the current or previous year other than those included in the Statement of Financial Activities. All activities relate to continuing operations.

The notes on pages 14-23 form part of these financial statements.

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BALANCE SHEET AS AT 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible fixed assets	12a	751		889	
Intangible fixed assets	12b	37,500		62,500	
Investments	13	<u>613,773</u>		<u>725,828</u>	
			652,024		789,217
Current assets					
Debtors	14	296,148		6,993	
Cash at bank and in hand		28,034		59,481	
Branches - cash in hand and at bank		<u>49,770</u>		<u>47,789</u>	
		<u>373,952</u>		<u>114,263</u>	
Current liabilities					
Creditors	15	<u>(15,102)</u>		<u>(18,707)</u>	
Net current assets			358,850		95,556
Net assets			<u>1,010,874</u>		<u>884,773</u>
Funds					
Restricted funds	16		16,928		35,366
Unrestricted funds	16		993,946		849,407
Total funds			<u>1,010,874</u>		<u>884,773</u>

The notes on pages 14-23 form part of these financial statements.

Approved by the Trustees on 24 November 2022

and signed on their behalf by

AJ Mainz

Mr Andrew Mainz FCA: Hon Treasurer

[Signature]

Mr Duncan Irvine: Hon Treasurer

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity details

The Council of Christians and Jews is an unincorporated charity registered in England and Wales (238005). The registered office is Faith House, 7 Tufton St, Westminster, London SW1P 3QB.

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", FRS102, and applicable United Kingdom accounting standards.

These financial statements have been drawn up on the bases of historical cost accounting and as a going concern. The Trustees deem the going concern basis appropriate because the charity has sufficient reserves to fund budgeted programmes for the foreseeable future.

Covid 19

The Trustees and staff of the Charity have taken steps to respond to the financial consequences of the Covid 19 pandemic. As a result, the Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern for at least the twelve months following the date on which these financial statements are signed. The financial statements have therefore been prepared on the going concern basis.

Transition to FRS102

The charity has adopted FRS102 since the year ended 2016 and there have been no changes in accounting policy.

Funds structure

Unrestricted funds comprise those funds which Trustees are free to use for any purposes in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor.

Any deficit arising in a restricted fund will be covered by a transfer from unrestricted funds.

Income

All income is accounted for in the Statement of Financial Activities when the charity is legally entitled to the income, receipt of the income is probable and the amount can be quantified with reasonable accuracy.

For legacies, income is recognised when receipt is probable and can be reliably measured. Donations and subscriptions are accounted for as they are received by the charity and all other income is credited to the Statement of Financial Activities on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Cash flow statement

No cashflow statement is prepared as the charity qualifies for exemption from this requirement under the small entities exemption in FRS102.

Tax status

CCJ is a registered charity and is not subject to corporation tax on its income which is applied for charitable activities. Irrecoverable VAT is included in the category of expenditure for which it was incurred.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Accounting policies (continued)

Allocation of overhead and support costs

Overhead and support costs have been allocated between fund generation, charitable activities and governance on the basis of staff time spent on these activities.

Costs of raising voluntary income

The costs of raising funds consist of staff time and expenses in relation to publicising and fundraising events held by the charity.

Charitable activities

Costs of charitable activities include grants made and an apportionment of overhead and support costs.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit and legal fees together with an apportionment of overhead and support costs.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets costing over £100 are capitalised and depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings – 25% straight line

Computer equipment – 25% straight line

Intangible fixed assets

Intangible fixed assets are third party costs incurred to develop a new website. The costs are being amortised equally over 3 years.

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Investments

Investments are included at their market value at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the start of the year (or purchase date if later) and at the year end.

Branches

CCJ operates many local voluntary branches, whose activities further the objectives of CCJ. Each branch has its own elected officers responsible for organising and running the branch's programme. Branches arrange regular meetings, outings, talks and visits to churches and synagogues.

Branches receive support from the head office and raise funds. Their results are reported back to head office and consolidated into the charity's accounts on an annual basis.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Pensions

The charity operates a defined contribution scheme which is open to all employees. Contributions are charged to the statement of financial activities on an accruals basis and in accordance with the rules of the scheme.

2. Detailed Statement of Financial Activities for 2021

Income	Notes	Unrestricted £	Restricted £	2021 £
Donations and legacies		187,622	25,360	212,982
Income from investments		21,508	-	21,508
Income from charitable activities		2,800	100	2,900
Total income		211,930	25,460	237,390
Expenditure				
Expenditure on raising funds		33,575	-	33,575
Expenditure on charitable activities		160,073	78,943	239,016
Total expenditure		193,648	78,943	272,591
Net expenditure before losses on investments		18,282	(53,483)	(35,201)
Net gains on investments		131,667	-	131,667
Net expenditure		149,949	(53,483)	96,466
Transfers between funds		(22,225)	22,225	-
Net movements in funds		127,724	(31,258)	96,466
Reconciliation of funds				
Funds brought forward		721,683	66,624	788,307
Funds carried forward		849,407	35,366	884,773

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3 Donations and legacies	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Subscriptions	29,907	-	29,907	27,912
Grants	32,644	6,393	39,037	64,916
Grants – Furlough	-	-	-	8,127
Donations	41,541	-	41,541	109,349
Campaign Appeals	3,160	-	3,160	511
Legacies	283,453	-	283,453	2,167
	390,705	6,393	397,098	212,982

4 Income from investments	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Dividend income	18,317	-	18,317	21,508
	18,317	-	18,317	21,508

5 Income from charitable activities	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Study tours	8,500	-	8,500	-
Branch activities	1,582	3,000	4,582	2,900
	10,082	3,000	13,082	2,900
Total Income	419,104	9,393	428,497	237,390

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 Expenditure on raising funds

	Total 2022 £	Total 2021 £
Staff costs	14,222	25,946
Support costs and overheads (from note 8)	11,064	7,629
	<u>25,286</u>	<u>33,575</u>

7 Expenditure on charitable activities

	Unrestricted activities undertaken	Restricted activities undertaken	Support costs Unrestricted	Support costs Restricted	Total 2022	Total 2021
	£	£	£ (from Note 8)	£ (from Note 8)	£	£
Theology advisory group	13,503	-	1,513	-	15,016	11,397
Common ground	4,084	-	7,566	-	11,650	3,650
Study tours	-	30,627	28,372	9,457	68,456	40,382
Branch activities	1,604	-	15,131	-	16,735	9,321
Social action projects	10,745	-	15,131	-	25,876	15,803
Education	15,894	-	11,349	3,783	31,026	43,568
Dialogue	12,208	-	15,131	-	27,339	26,092
Local projects	1,605	-	6,053	-	7,658	5,800
Campus Leadership	-	20,581	-	15,131	35,712	33,851
Communications	23,967	-	15,131	-	39,098	36,496
Governance*	10,626	-	7,566	-	18,192	12,656
	<u>94,236</u>	<u>51,208</u>	<u>122,943</u>	<u>28,371</u>	<u>296,758</u>	<u>239,016</u>

*Included within governance costs are audit fees of £9,264 (2021: £8,820).

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8 Allocation of support costs and overheads

Staff costs and overheads were allocated between fundraising and supporting charitable activities as shown below.

	Fundraising	Supporting charitable activities	Total
	£	£	£
Staff costs (from note 9)	-	88,618	88,618
Rent, rates and service charges	4,114	23,315	27,429
Insurance	210	1,191	1,401
Office equipment costs	1,558	8,827	10,385
Travel	35	201	236
Printing, postage and stationery	573	3,248	3,821
Depreciation (from note 12a)	51	287	338
Amortisation (from note 12b)	3,750	21,250	25,000
Legal & Professional Costs	-	-	-
Other Costs	773	4,377	5,150
	<u>11,064</u>	<u>151,314</u>	<u>162,378</u>

9 Staff Costs

	2022 £	2021 £
Salaries and wages	172,731	177,935
Social security costs	13,224	13,758
Pension costs	5,508	8,046
Other staff costs - recruitment and temporary staff	18,163	1,468
	<u>209,626</u>	<u>201,207</u>
By expenditure category:		
Project Expenditure	82,819	83,157
Fundraising	14,222	25,946
Communication	23,967	19,054
Support Costs (Note 8)	88,618	73,050
	<u>209,626</u>	<u>201,207</u>

There were no employees who had emoluments greater than £60,000 in the year (2021: none)

The remuneration of key management personnel (Director) during the year was £51,500 (2021: £71,348).

The average number of employees analysed by function was:

	2022	2021
Fundraising	1	1
Direct charitable activities	2	3
Supporting charitable activities	2	2
	<u>5</u>	<u>6</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

10 Transactions with Trustees

No Trustees received remuneration during the year. Travel expenses amounted to £0 (2021: £0), therefore none were reimbursed (2021: 0) during the year.

During the year £350 (2021: £348) was paid in respect of Trustees Indemnity Insurance.

During the year, 14 trustees (2021: 16 trustees) made donations to CCJ, totalling £20,280 (2021: £51,750).

11 Pensions

CCJ has made available to employees a defined contribution pension scheme, administered by National Employment Savings Trust (NEST). The number of employees with benefits accruing under this scheme which is a money purchase scheme is 5 (2021: 4). Contributions to the scheme are accounted for on an accruals basis. The cost to CCJ is shown at note 9 above. At the year-end £nil (2021: £nil) was owed to NEST.

12a Tangible fixed assets

	Furniture & fittings £	Computer Equipment £	2022 Total £
Cost			
At 1 st April 2021	4,554	13,601	18,155
Additions	200	-	200
At 31 st March 2022	<u>4,754</u>	<u>13,601</u>	<u>18,355</u>
Accumulated depreciation			
At 1 st April 2021	4,535	12,731	17,266
Charge for the year	48	290	338
At 31 st March 2022	<u>4,583</u>	<u>13,021</u>	<u>17,604</u>
Net book value			
At 31 March 2022	<u>171</u>	<u>580</u>	<u>751</u>
At 31 March 2021	<u>19</u>	<u>870</u>	<u>889</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

12b Intangible Fixed Assets

	Website Development £	2022 Total £
Cost		
At 1 st April 2021	75,000	75,000
Additions	-	-
At 31 st March 2022	<u>75,000</u>	<u>75,000</u>
Amortisation		
At 1 st April 2021	12,500	12,500
Charge for the year	25,000	25,000
At 31 st March 2022	<u>37,500</u>	<u>37,500</u>
Net book value		
At 31 March 2022	<u>37,500</u>	<u>37,500</u>
At 31 March 2021	<u>62,500</u>	<u>62,500</u>

Included in Intangible Fixed Assets is a gift in kind with a total value of £75,000 received in 2021 used to develop CCJ's new national website. This gift has been provided by M&C Saatchi and was kindly made possible by the Secretary of State for the Home Department. The website is now complete and in use.

13	Investments	2022 £	2021 £
	Balance at 1 April	725,828	602,663
	Additions	18,317	21,508
	Withdrawals	(150,020)	(30,010)
	Realised gains	8,830	5,753
	Unrealised gains/(losses)	10,818	125,914
	Balance at 31 March	<u>613,773</u>	<u>725,828</u>
	Original cost	<u>482,476</u>	<u>580,418</u>

At 31 March 2022 the Council of Christians and Jews held the following investments representing more than 5% of its portfolio:

	2022 £	2021 £
Sarasin & Partners – Sarasin Endowments Fund Class A ACC	<u>599,484</u>	<u>712,584</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

14	Debtors	2022 £	2021 £
	Legacies receivable	281,703	-
	Accrued income	10,981	-
	Prepayments	3,464	6,993
		<u>296,148</u>	<u>6,993</u>

15	Creditors	2022 £	2021 £
	Trade creditors	4,426	1,831
	Accruals	10,676	13,332
	PAYE & NIC	-	3,544
		<u>15,102</u>	<u>18,707</u>

16	Funds	2021 £	Income £	Expenditure £	Investment Gains £	Transfers £	2022 £
	Restricted Funds						
	Study Tours	21,438	3,000	(40,084)	-	15,646	-
	Campus Leadership	-	-	(35,712)	-	35,712	-
	Education	-	3,393	(3,783)	-	390	-
	North East – Louis Myers	6,398	-	-	-	-	6,398
	Glasgow – Jane Haining	-	3,000	-	-	-	3,000
	Leeds - Holocaust Education	7,530	-	-	-	-	7,530
	Total Restricted Funds	<u>35,366</u>	<u>9,393</u>	<u>(79,579)</u>	<u>-</u>	<u>51,748</u>	<u>16,928</u>
	Unrestricted Funds						
	Head office	651,992	417,522	(240,861)	8,830	(33,692)	803,791
	Branches	33,859	1,582	(1,604)	-	(992)	32,845
	Revaluation reserve	163,556	-	-	10,818	(17,064)	157,310
	Total Unrestricted funds	<u>849,407</u>	<u>419,104</u>	<u>(242,465)</u>	<u>19,648</u>	<u>(51,748)</u>	<u>993,946</u>
	Total Funds	<u>884,773</u>	<u>428,497</u>	<u>(322,044)</u>	<u>19,648</u>	<u>-</u>	<u>1,010,874</u>

The Study Tours Fund represents funds provided to support study tours and related events, in particular the regular Yad Vashem seminars to inform Christian clergy about the Holocaust. The Yad Vashem seminar resumed in February 2022. However, a webinar was also held for the Study Tour in October 2021.

The Campus Leadership Programme is a restricted project that engages Christian and Jewish groups on campus. There was no income for this fund generated in 2021/22. Therefore, all restricted expenditure has been matched by a transfer from unrestricted funds. We expect to draw funders to this restricted programme for the 2022/23 period.

The Education fund is setup to administer the Generous Orthodoxy project and is funded by St. Mellitus. This came to a conclusion in May 2022.

The Louis Myers Fund is a restricted fund managed by the North East branch to be used locally for educational purposes related to the Holocaust and Israel.

The Holocaust Memorial Centre Fund provides educational visits for school students from the Leeds area to the Holocaust Memorial Centre in Northamptonshire.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

The shortfall of £51,748 in restricted funds was covered by transfers from unrestricted funds.

17 Allocation of assets to funds

	Unrestricted funds	Restricted funds	Total 2022
	£	£	£
Fixed assets	38,251	-	38,251
Investments	613,773	-	613,773
Current assets	357,024	16,928	373,952
Current liabilities	(15,102)	-	(15,102)
	<u>993,946</u>	<u>16,928</u>	<u>1,010,874</u>

18 Related parties

CCJ is a member of the International Council of Christian and Jews (ICCJ) which acts as an umbrella organisation for 38 national Christian-Jewish dialogue organisations worldwide. CCJ is also a member of the Inter Faith Network of the UK.

Donations from Trustees during the year amounted to £20,280 (2021: £51,750).

19 Operating leases

CCJ are now located in offices at 7 Tufton Street leased from Faith House. The rent payable is £31,500 per annum.

The total rentals under operating leases, charged as an expense in the Statement of Financial Activities are disclosed below:

	2022 £	2021 £
Hire of plant and machinery	1,311	705
Office rent and service charges	25,191	21,559

Total outstanding commitments at the year end under existing leases are as follows: -

	2022	2022	2021	2021
	Plant and machinery £	Land and buildings £	Plant and machinery £	Land and buildings £
Leases which expire within 1 year	985	6,389	986	-
Leases which expire within 2-5 years	197	-	1,184	-
	<u>1,182</u>	<u>6,389</u>	<u>2,170</u>	<u>-</u>

