



**The Council of Christians and Jews**

**(Registered Charity No. 238005)**

**Trustees' Report and Financial Statements  
For the Year Ended 31st March 2023**

**[www.ccj.org.uk](http://www.ccj.org.uk)**

**THE COUNCIL OF CHRISTIANS AND JEWS****CONTENTS**

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# THE COUNCIL OF CHRISTIANS AND JEWS

## LEGAL AND ADMINISTRATIVE 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.

### 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 Chief Executive Reform Judaism  
 The Chief Executive of Liberal Judaism  
 The Spiritual Head of the Spanish and Portuguese Jews' Congregation

### Vice Presidents

Mr Henry Grunwald QC

Sir Timothy Sainsbury

Lord George Carey of Clifton P.C.

The Revd Dr David Coffey

Lord Harries of Pentregarth

Rt Revd Dr Christopher Herbert

Revd Malcolm Weisman, OBE

Mr R Stephen Rubin OBE

### Trustees

Chair: The Rt Revd Dr Michael Ipgrave OBE (to November 2023)

The Rt Revd Sarah Bullock (from November 2023)

Vice Chairs: Lord Michael Farmer, Maurice Ostro OBE KFO (to November 2022), Vivian Wineman (from December 2022)

Hon. Treasurers: Andrew Mainz FCA (to November 2022) Susan Nyman (from November 2022), Duncan Irvine

Hon. Secretary: Fr Patrick Moriarty and Susan Siegel (from August 2023)

Trustees: Sr Teresa Brittain, Tom Daniel,  
 Lord Shinkwin, Zaki Cooper (to November 2022),  
 Lord Howard of Lympne (to November 2022),  
 Elliot Steinberg (from August 2023)  
 Anna Tobin (from August 2023)

**Co-Directors:** Georgina Bye and Revd Dr Nathan Eddy

### Independent Examiner:

**Ian Saunderson FCA**

**BKL Audit LLP**

35 Ballards Lane,  
 London, N3 1XW

### 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 31<sup>ST</sup> MARCH 2023

The Trustees present their report together with the Financial Statements of the Charity for the year ended 31 March 2023.

### 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.

### Passing of our Patron, Her Majesty the Queen

CCJ joined the country in mourning the passing of Her Majesty Queen Elizabeth II. From 1952 until her passing in September 2022 the Queen was Patron of CCJ, regularly demonstrating her commitment to interfaith relations in the UK and her support of CCJ. We were greatly honoured by Her Majesty's patronage, and for the particular honour of being one of the few organisations she chose in this manner from the beginning of her reign and throughout. We are deeply saddened at her passing and will remember her fondly.

### 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 2023 including members, stakeholders, employees, and donors. This past year we emerged fully from 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 three main areas: dialogue, education, and public engagement.

#### Dialogue

Dialogue is at the heart of CCJ: fostering understanding, creating spaces for faith leaders and others to disagree constructively, and helping people negotiate conflicting narratives and truths in local communities around the country.

CCJ's work of dialogue flourished in the year ended 31 March 2023, building on its legacy of sector-leading programming, study tours for senior leaders, and commitment to grassroots engagement. We comment further on these below.

#### Campus Leadership Programme

This year saw the hiring of two new part-time staff and the relaunch of our flagship Campus Leadership programme. Dedicated to enabling dialogue between university students, this programme was started in 2016 and paused in 2022 while universities emerged from the pandemic. We hired two new programme managers working three days per week each and partnered with St Peter's Chaplaincy in Manchester in order to base the programme in the heart of Manchester's student community, one of the largest in

# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

Europe. The managers took up their new roles in August 2022, launched a new recruitment drive, and organised an intensive student training programme in February 2023, and established relationships with chaplains and Student Unions. The UK university system is battling a rise in incidents of antisemitism, and our programme equips students of all faiths and none to be sensitive partners in dialogue to allow for increased understanding. For the first time in two years, students were able to host in-person dialogue events, including interfaith panels and receptions with speakers and space for small group discussions and dialogue. With the relaunch of this programme, CCJ positions itself at the forefront of the fight against intolerance on campus and enables UK universities to be international leaders on equality and diversity.

### Israel-Palestine Study Tour

In October 2022 CCJ returned to Israel and Palestine for a study tour for the first time since 2019, bringing 17 participants alongside five CCJ staff members. The aim of the tour is not just to learn about the conflict, but to be exposed to diverse and often conflicting Jewish, Christian, and Muslim narratives from the region. Highly regarded already, the tour broke new ground this year. We worked with new partners, specialists in conflict resolution. We brought a diverse and high-level group of Jews and Christians, as well as two Muslim participants to Israel and Palestine, and we used the tour to have conversations that are sometimes avoided in dialogue in the UK. Our partner for this tour was the Centre for International Experiential Learning (CIEL), based at the University of California (<https://www.cielglobal.org/>). Tour participants were leaders in national church and synagogue structures, charity directors, Christian clergy and Rabbis, and public figures, and their feedback was highly positive. Participants said the tour was 'transformative', 'enhanced my understanding' and has been 'profoundly helpful returning to my community work'. Participants' reflections were also featured in national Jewish and Christian media.

### Branches

In the last year CCJ also continued its commitment to dialogue activities in over 20 local Branches across the country. Approximately 1,000 members attend activities throughout the year in communities up and down the UK, including lectures, workshops and presentations; demonstration Seders and other meals; garden parties and social events; joint concerts, and more. CCJ Branch leaders meet regularly online to share best practice and focus on challenges and opportunities together.

Regional Branches continue to inspire and impress with their regular programmes for education, dialogue and much more.

### Mediation and support

For many years, one of CCJ's principal activities has been to assist, often behind the scenes, in resolving sensitive issues and mending relationships, and correcting misunderstandings. CCJ staff have been called in to support on a range of sensitive issues, in Branch mediation, public affairs and local community situations. For each of these we have taken a bespoke approach, guiding and supporting concerned parties and providing thoughtful advice on how to navigate complex situations—many of which are off the record due to their sensitive nature.

### Education

CCJ is the UK leader in grassroots and formal education on Jewish-Christian dialogue, in such settings as theological colleges, centres of Jewish learning, and at synagogues and churches. In the past year, in these settings and beyond, we taught on antisemitism, biblical interpretation, and on the history of the Holocaust, especially in churches.

# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

### Holocaust Education

Holocaust education in Christian settings continued to be a main emphasis of our work in the last year. In June 2022, in a rescheduled study tour marking the 75th anniversary of the liberation of Auschwitz, we brought 14 senior Christian leaders on a tour of Poland, including Warsaw, Łódź, and Kraków (including the Auschwitz-Birkenau site). Participants included the General Secretary of Churches Together in Britain and Ireland, Archbishops, Bishops and Cathedral Deans, Christian leaders in interfaith dialogue, and more. The purpose of the five-day tour was threefold: to learn about the thousand-year history of Jewish life in Poland, to study the process of persecution and extermination which occurred during the Holocaust, and to reflect on the renewal of Jewish life in Poland in recent years and issues in Polish society today. It was organised in cooperation with the Taube Centre, based in Warsaw on the site of the former Great Synagogue. Trustees were delighted to receive high praise from those who attended, calling it 'incredibly moving', 'educational', and 'deeply worthwhile'.

In the autumn, Senior Programme Manager James Roberts designed and delivered an innovative Holocaust education seminar for 15 educators entitled 'Witnessing to Memory'. Based on Zoom, the course drew together world-class specialists from Yad Vashem, the Holocaust Educational Trust, UCL's Centre for Holocaust Education, and other institutions and featured a visit to the National Holocaust Centre in Nottinghamshire in October. Participant feedback was positive; one participant reported that the course 'enhanced what I am able to teach and deliver to the students I work with. This year alone I did workshops for 400+ students'. Students came from Bradford, Glasgow, West Sussex, Huddersfield, Leicester, London, North Wales, St Asaph, and Leicestershire, and together their teaching will reach a further 1500 people in the coming year. The course was funded by the Claims Conference and the Association of Jewish Refugees.

Our annual Holocaust Memorial Day (HMD) resource for churches was used widely, and our Yad Vashem alumni also participated in HMD events around the country, reaching thousands of people.

James Roberts also led an intensive training on Jewish-Christian relations in-person at St Hild Theological College in Mirfield, West Yorkshire, in June 2022.

### 'Christian Seder' Concerns

Following several conversations and concerns raised around 'Christian Seders', we created a brief explanatory guide. Not a resource on the full scale of our usual materials, this was designed to initiate conversation and raise issues about holding a 'Christian Seder' appropriating Jewish ritual and tradition.

CCJ has for a long time been mindful of the particular tensions around Lent and Holy Week. This year we also produced a substantial article exploring Lent and Jewish-Christian relations, which also had broad reach amongst our audiences.

We received feedback that this had been helpful in conversations with local churches. The 'Christian Seder' explainer reached over 10,400 on Twitter and was shared 50 times; and on Facebook had over 7,500 unique views and was shared over 75 times.

### Public engagement: Social Action and Communications

CCJ pursues and promotes social action initiatives that demonstrate how Jews and Christians can practice their shared values for the benefit of wider society. We believe that through working together we can build a stronger and more cohesive society, encouraging understanding and appreciation across difference.

At our 2022 AGM, held in November 2022, we welcomed speakers to discuss the significance of Jewish-Muslim dialogue for Christian self-understanding. Julie Siddiqi and Ed Kessler were in conversation chaired by George Chryssides, each sharing individual presentations and reflections with one another. This was a

# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

hybrid event, increasing accessibility for our nationwide members with over 100 attendees in-person and online.

CCJ's Bridge Award is given annually to recognise individuals who have built bridges between faith communities. The 2022 award was given to Professor Amy-Jill Levine who has made significant contributions to Jewish-Christian relations, understanding and academia. We were honoured to have messages endorsing this presentation from the Archbishop of Canterbury and Cardinal Vincent Nichols. The Chief Executive of the London School of Jewish Studies shared a message of congratulations to Prof Levine. In attendance at the ceremony were representatives from the Office of the Chief Rabbi, Free Churches Group and other key stakeholders.

In January 2023 we convened a small meeting between Jewish and Christian university students with the Archbishop of Canterbury. We worked with: UCCF: The Christian Unions and Union of Jewish Students, alongside CCJ Campus Managers to identify the students who took part. We were honoured to be invited to Lambeth Palace Library for the event.

For Holocaust Memorial Day in 2022 we held an event in partnership with March of the Living, Generation 2 Generation and March of Life. We welcomed descendants of Holocaust survivors and Holocaust perpetrators to join in conversation. This event was expertly facilitated by Fr Jan Nowotnik of the Catholics Bishops Conference and featured a Yiddish musical performance.

Our key areas of communication include a regular newsletter which is emailed to more than 3000 members and stakeholders frequently. CCJ is also regularly active on social media. We utilise these communications platforms to share what CCJ is involved with from our staff team, Campus Leadership Programme and to amplify the work of regional CCJ Branches.

Both our newsletter audience and our social media audience have grown in the year ended 31 March 2023. CCJ staff have published widely in the Christian and Jewish press throughout the year and have been interviewed on radio and television networks for crisis situations in Jewish-Christian relations in the UK as well as Holocaust Memorial Day.

CCJ was actively involved in the Faith Activation Group for the Big Help Out as part of the Coronation celebrations for His Majesty King Charles III. We supported and promoted the 'Big Help Out', encouraging CCJ Branches to run activities. These included interfaith afternoon tea celebrations as well as tree plantings, local area clean-ups and picnic lunches. In particular, we were delighted that the CCJ Norwich Branch welcomed the Minister for Faith, Baroness Scott of Bybrook, for a tree planting at Norwich Synagogue alongside the Bishop of Norwich, the Rt Revd Graham Usher.

### Internal Communications

Zoom meetings with CCJ Branch leaders continue on a regular basis, and we are pleased to report that these meetings are constructive and helpful.

Considerable work has also been carried out by CCJ central office to update and improve internal systems used for communications.

### External Communications/Press Coverage of CCJ

CCJ has received resoundingly positive press coverage in the past year, sharing news of our work to a wide audience. Examples include:

- Reform Magazine, the national magazine of the United Reformed Church, featured a selection of reflections on CCJ's Israel-Palestine study tour.
- Also in Reform Magazine, the 'Christian Seder' guide and explainer was reprinted.
- Jewish Chronicle featured reflections on Israel-Palestine study tour by a tour participant.

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## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

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- In the Jewish News, there was coverage of the meeting between university students and the Archbishop of Canterbury.
- Mention of CCJ was made on GB News in relation to the Walk of Faiths as part of the Coronation celebrations and the Queen's Jubilee celebrations.

### 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 attended the ICCJ Members gathering and AGM in June 2022.

### Key Stakeholders

We have continued to work closely with Lambeth Palace, the Office of the Chief Rabbi and all CCJ Presidents and their representatives.

A CCJ Presidents' meeting was held in person at the new library at Lambeth Palace, and the cost-of-living crisis was discussed. Many meetings and engagements were also held by the Directors with leaders across Christian and Jewish communities. CCJ was also present at national gatherings such as the Church of Scotland's General Assembly in Edinburgh.

### Partner Relationships

CCJ has renewed relationships with key stakeholders in particular with student chaplains, student unions, the Union of Jewish Students, Student Christian Movement, UCCF: Christian Unions and others.

CCJ participated actively in partnership-building in relation to our Holocaust Education work, including with the Holocaust Memorial Day Trust, the Holocaust Education Trust, Yad Vashem, and the Association of Jewish Refugees.

We are committed to maintaining active channels of communication with other representative bodies including the Inter Faith Network, Interfaith Glasgow, Interfaith Scotland, Churches Together in Britain and Ireland, and the Board of Deputies of British Jews.

### Future objectives

For 2023-24 CCJ will continue to hold high quality, thoughtful dialogue and educational programmes and events. Plans are in place to take a second cohort of senior Christian leaders to Poland on our expanded and more robust programme in October 2023.

Led by the Co-Directors, CCJ will reinvigorate and support its membership and the Branches, which carry on the work of CCJ at the local level so well. This has already begun through a membership review and a Branch survey to better understand concerns and needs. CCJ will continue to strengthen communication and cooperation between the Branches and the national office.

The Campus Leadership managers, appointed in June 2022, will continue to work across the UK from a Manchester base to identify, train and support students across the UK to be leaders in interfaith dialogue on their campuses. They have begun recruitment for the next cohort of students.

We plan to further develop our educational resources including our antisemitism awareness training, particularly for Christian leaders and charities interested in Jewish-Christian dialogue.



# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

CCJ will further develop and grow its media profile in order to widen the audience of Jewish and Christian leaders for its programmes. In particular, CCJ will raise its profile in the Jewish world where it is currently underrepresented.

CCJ will run a third annual Rabbi-Clergy conference in 2023 welcoming Rabbis, Cantors, Christian clergy and non-ordained faith leaders. The conference will combine an engaging keynote speaker, workshops and time for faith leaders to connect, learn and share best practice.

In preparation for the 2024 Israel-Palestine study tour, we will continue our planning and organisational efforts to ensure a high-quality programme and a high calibre cohort, delivering on our goals and objectives in this area of dialogue for Jewish-Christian relations.

### 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.

### Methods of appointment or election of Trustees

The power of appointing new Trustees is exercised by the Board of Trustees. New Trustees are appointed following a robust recruitment and interview process. Their appointment is then approved by the Board of Trustees. When Trustees join the Board, depending on their experience, they receive introduction into the activities of CCJ which is developed in accordance with the role that it is intended that they play on the Board.

Decision-making is guided by the Trustees' collective expertise and CCJ's governing document.

### Changes in Trustees

At the CCJ AGM in November 2022 four CCJ Trustees completed their terms of office and retired: Maurice Ostro, Jewish Vice-Chair; Andrew Mainz, Jewish Honorary Treasurer; Lord Howard of Lympne, and Zaki Cooper. We would like to thank these esteemed individuals for the years of service they have given to CCJ.

Susan Nyman, our Jewish Treasurer, has taken on the role of Honorary Treasurer and Vivian Wineman has been appointed as Interim Jewish Vice-Chair. A Trustee recruitment process was approved by Trustees and took place in Summer 2023. Two new Trustees were appointed in August 2023 – Elliot Steinberg and Anna Tobin.

At the AGM in November 2023, Bishop Michael Ipgrave will retire as CCJ Chair following the completion of his second term. The Trustees and staff wish to express their deep gratitude to Bishop Michael for his

# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

indefatigable support and wisdom in guiding CCJ, in particular, for navigating the challenging period during the Covid-19 pandemic.

The Presidents have appointed the Bishop of Shrewsbury, Bishop Sarah Bullock, as the next Chair of CCJ. The Trustees are delighted to welcome Bishop Sarah into her new position.

### Staff

CCJ's commitment to dialogue was illustrated this year by adopting a Co-Director model, with a full-time Jewish Director and a full-time Christian Director working side by side. The Trustees were delighted to hire Georgina Bye, who began work in July 2022 to join Nathan Eddy as Co-Director. In her last role, Georgina was Chief Executive of the charity Mitzvah Day, a leading interfaith organisation, and has also previously worked for the Union of Jewish Students. The Trustees are confident that this Co-Director structure exemplifies CCJ's founding principles.

A new Operations Manager, Lazzaro Pietragnoli, joined CCJ in April 2022. We hired two new Campus Leadership Programme Managers in August 2022. As of now, the Charity employs eight members of staff.

### Volunteers

CCJ's local work is organised into Branches around the country, each led by a committee of volunteers. There are 24 active Branches across the UK.

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

### 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 are 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: Pears Foundation, West Riding Masonic Charities Trust, Association of Jewish Refugees, Nikitas USA, St Peter's House, The Rubin Foundation Charitable Trust, Tikkun Olam Foundation, Beaverbrooks Charitable Trust, John Mason Trust, Headley Trust, The Fidler Trust, The Davis Foundation, Reverend DH and Mrs ST Clark Trust, The James Leek Trust, The Prism Charitable Trust, The United Reformed Church and other anonymous grants and donations.  
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.
6. **Legacies:** The Trustees record their grateful thanks to donors in 2022/2023, including Trustee Lord Farmer. We thank all those who include legacies to the Charity in their wills. The Charity has received substantial legacies in the last year which will support its continuing work.

# THE COUNCIL OF CHRISTIANS AND JEWS

## TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

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### Financial Review

The Financial Statements record the financial performance of the Charity and have been prepared in accordance with its accounting policies and to comply with the Charity's constitution and applicable law. CCJ recorded a deficit of £148,315 for the year, made up of a deficit on operations of £113,945 and a loss on the value of its investments of £34,370.

This is clearly a disappointing result, given the Charity's continuing policy that income raised from donations, grants and subscriptions, should cover operating costs. We appreciate the need to increase the levels of income from donations, grants and subscriptions if the Charity is to be able to fund its increasing staff numbers and operating costs.

The financial results for the year are shown on pages 15 to 16.

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.

### Going concern

The Trustees consider CCJ to be a going concern based on the Charity's financial position at 31 March 2023, its drive for future funding, its strategy and the current reserves available to it. The financial statements and the Trustees' assessment provide confidence in the Charity's ability to continue its operations in the foreseeable future.

### 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 the next twelve months and to meet its liabilities. On 31 March 2023, the free reserves were £800,830 (2022: £922,850). The Trustees consider the level of reserves to be sufficient and are considering whether to define part of the reserves as designated funds, meaning that they could only be used for specified purposes.

### 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.

### 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.

## THE COUNCIL OF CHRISTIANS AND JEWS

### TRUSTEES' REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

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In preparing the financial statements, 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 financial statements; and

Confirm 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 Charities Act 2011; and

Safeguarding the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

06/11/2023

Approved by the Trustees and signed on ..... on their behalf by:

*Rt Revd Sarah Bullock*

The Rt Revd Sarah Bullock  
Acting Chair

# THE COUNCIL OF CHRISTIANS AND JEWS

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

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I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

### Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### Independent Examiner's Statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

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

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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. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *Ian Saunderson*

Dated: 06/11/2023

**Ian Saunderson FCA  
BKL Audit LLP  
35 Ballards Lane  
London  
N3 1XW**

# THE COUNCIL OF CHRISTIANS AND JEWS

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

	Notes	Unrestricted	Restricted	2023	2022
		£	£	£	£
<b>Income</b>					
Donations and legacies	3	238,893	46,630	<b>285,523</b>	<b>397,098</b>
Income from investments	4	15,226	-	<b>15,226</b>	<b>18,317</b>
Income from charitable activities	5	15,891	-	<b>15,891</b>	<b>13,082</b>
Total income		<u>270,010</u>	<u>46,630</u>	<u><b>316,640</b></u>	<u><b>428,497</b></u>
<b>Expenditure</b>					
Expenditure on raising funds	6	42,936	-	<b>42,936</b>	<b>25,286</b>
Expenditure on charitable activities	7	227,531	160,118	<b>387,649</b>	<b>296,758</b>
Total expenditure		<u>270,467</u>	<u>160,118</u>	<u><b>430,585</b></u>	<u><b>322,044</b></u>
Net (deficit)/income before gains on investments		(457)	(113,488)	<b>(113,945)</b>	<b>106,453</b>
Net Gains/ losses on investments		<u>(34,370)</u>	<u>-</u>	<u><b>(34,370)</b></u>	<u><b>19,648</b></u>
Net income/(expenditure)		(34,827)	(113,488)	<b>(148,315)</b>	<b>126,101</b>
Transfers between funds	16	<u>(112,188)</u>	<u>112,188</u>	<u>-</u>	<u>-</u>
Net movements in funds		(147,015)	(1,300)	<b>(148,315)</b>	<b>126,101</b>
Reconciliation of funds					
Funds brought forward	16	<u>993,946</u>	<u>16,928</u>	<u><b>1,010,874</b></u>	<u><b>884,773</b></u>
Funds carried forward	16	<u>846,931</u>	<u>15,628</u>	<u><b>862,559</b></u>	<u><b>1,010,874</b></u>

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 COUNCIL OF CHRISTIANS AND JEWS

## BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<b>Fixed Assets</b>					
Tangible fixed assets	12a	1,159		751	
Intangible fixed assets	12b	12,500		37,500	
Investments	13	<u>544,623</u>		<u>613,773</u>	
			558,282		652,024
<b>Current assets</b>					
Debtors	14	113,294		296,148	
Cash at bank and in hand		158,051		28,034	
Branches - cash in hand and at bank		<u>50,043</u>		<u>49,770</u>	
		<u>321,388</u>		<u>373,952</u>	
<b>Current liabilities</b>					
Creditors	15	<u>(17,111)</u>		<u>(15,102)</u>	
<b>Net current assets</b>			304,277		358,850
<b>Net assets</b>			<u>862,559</u>		<u>1,010,874</u>
<b>Funds</b>					
Restricted funds	16		15,628		16,928
Unrestricted funds	16		846,931		993,946
<b>Total funds</b>			<u>862,559</u>		<u>1,010,874</u>

The notes on pages 16-27 form part of these financial statements.

06/11/2023

Approved by the Trustees on .....

and signed on their behalf by



Mrs Sue Nyman FCA: Hon Treasurer



Mr Duncan Irvine: Hon Treasurer



# THE COUNCIL OF CHRISTIANS AND JEWS

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

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### 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 published in January 2019", 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.

#### 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.

#### 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.

# THE COUNCIL OF CHRISTIANS AND JEWS

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

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### Accounting policies (continued)

#### 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.

#### 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.

# THE COUNCIL OF CHRISTIANS AND JEWS

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

### 2. Detailed Statement of Financial Activities for 2022

	Notes	Unrestricted £	Restricted £	2022 £
<b>Income</b>				
Donations and legacies		390,705	6,393	<b>397,098</b>
Income from investments		18,317	-	<b>18,317</b>
Income from charitable activities		10,082	3,000	<b>13,082</b>
Total income		<u>419,104</u>	<u>9,393</u>	<u><b>428,497</b></u>
<b>Expenditure</b>				
Expenditure on raising funds		25,286	-	<b>25,286</b>
Expenditure on charitable activities		217,179	79,579	<b>296,758</b>
Total expenditure		<u>242,465</u>	<u>79,579</u>	<u><b>322,044</b></u>
Net Income/ expenditure before losses on investments		176,639	(70,186)	<b>(106,453)</b>
Net gains on investments		<u>19,648</u>	<u>-</u>	<u><b>19,648</b></u>
Net expenditure		196,287	(70,186)	<b>126,101</b>
Transfers between funds		<u>(51,748)</u>	<u>51,748</u>	<u>-</u>
Net movements in funds		144,539	(18,438)	<b>126,101</b>
Reconciliation of funds				
Funds brought forward		<u>849,407</u>	<u>35,366</u>	<u><b>884,773</b></u>
Funds carried forward		<u>993,946</u>	<u>16,928</u>	<u><b>1,010,874</b></u>

# THE COUNCIL OF CHRISTIANS AND JEWS

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

<b>3 Donations and legacies</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Subscriptions	27,468	-	27,468	29,907
Grants	36,432	46,630	83,062	39,037
Donations	117,652	-	117,652	41,541
Campaign Appeals	-	-	-	3,160
Legacies	57,341	-	57,341	283,453
	<b>238,893</b>	<b>46,630</b>	<b>285,523</b>	<b>397,098</b>
<b><i>Donations and legacies (Prior Year)</i></b>	<b><i>Unrestricted</i></b>	<b><i>Restricted</i></b>	<b><i>Total 2022</i></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
<i>Subscriptions</i>	<i>29,907</i>	<i>-</i>	<i>29,907</i>	
<i>Grants</i>	<i>32,644</i>	<i>6,393</i>	<i>39,037</i>	
<i>Donations</i>	<i>41,541</i>	<i>-</i>	<i>41,541</i>	
<i>Campaign Appeals</i>	<i>3,160</i>	<i>-</i>	<i>3,160</i>	
<i>Legacies</i>	<i>283,453</i>	<i>-</i>	<i>283,453</i>	
	<b>390,705</b>	<b>6,393</b>	<b>397,098</b>	
<b>4 Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Dividend income	15,226	-	15,226	18,317
	<b>15,226</b>	<b>-</b>	<b>15,226</b>	<b>18,317</b>
<b><i>Income from investments (Prior Year)</i></b>	<b><i>Unrestricted</i></b>	<b><i>Restricted</i></b>	<b><i>Total 2022</i></b>	
	<b>£</b>	<b>£</b>	<b>£</b>	
<i>Dividend income</i>	<i>18,317</i>	<i>-</i>	<i>18,317</i>	
	<b>18,317</b>	<b>-</b>	<b>18,317</b>	
<b>5 Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Study tours	10,238	-	10,238	8,500
Branch activities	5,653	-	5,653	4,582
	<b>15,891</b>	<b>-</b>	<b>15,891</b>	<b>13,082</b>
<b>Total Income</b>	<b>270,010</b>	<b>46,630</b>	<b>316,640</b>	<b>428,497</b>

# THE COUNCIL OF CHRISTIANS AND JEWS

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

<i>Income from charitable activities (Prior Year)</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2022</i>
	£	£	£
Study tours	8,500	-	8,500
Branch activities	1,582	-	4,582
	10,082	-	13,082
<b>Total Income (Prior Year)</b>	<b>419,104</b>	<b>9,393</b>	<b>428,497</b>

### 6 Expenditure on raising funds

<b>Expenditure on raising funds</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Staff costs	29,262	-	29,262	14,222
Support costs and overheads (from note 8)	13,674	-	13,674	11,064
	42,936	-	42,936	25,286

<i>Expenditure on raising funds (Prior Year)</i>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
Staff costs	14,222	-	14,222
Support costs and overheads (from note 8)	11,064	-	11,064
	25,286	-	25,286

### 7 Expenditure on charitable activities

	<b>Unrestricted activities undertaken £</b>	<b>Restricted activities undertaken £</b>	<b>Support costs Unrestricted £ (from Note 8)</b>	<b>Support costs Restricted £ (from Note 8)</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Theology advisory group	-	-	-	-	-	15,016
Common Ground	6,217	-	10,170	-	16,387	11,650
Study tours	-	96,059	31,781	10,594	138,434	68,456
Branch activities	3,921	1,300	16,950	-	22,171	16,735
Social action projects	4,760	-	16,950	-	21,710	25,876
Education	25,734	-	12,712	4,237	42,683	31,026
Dialogue	20,429	-	16,950	-	37,379	27,339
Local projects	-	-	6,530	250	6,780	7,658
Campus Leadership	-	30,728	-	16,950	47,678	35,712
Communications	21,356	-	16,950	-	38,306	39,098
Governance*	7,645	-	8,475	-	16,120	18,192
	90,062	128,087	137,468	32,031	387,649	296,758

\*Included within governance costs are independent examination fees of £3,600

# THE COUNCIL OF CHRISTIANS AND JEWS

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

	<b>Unrestricted activities undertaken</b>	<b>Restricted activities undertaken</b>	<b>Support costs Unrestricted</b>	<b>Support costs Restricted</b>	<b>Total 2022</b>
<b>Prior Year</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Theology Advisory	13,503	-	1,513	-	15,016
Common Ground	4,084	-	7,566	-	11,650
Study tours	-	30,627	28,372	9,457	68,456
Branch activities	1,604	-	15,131	-	16,735
Social action projects	10,745	-	15,131	-	25,876
Education	15,894	-	11,349	3,783	31,026
Dialogue	12,208	-	15,131	-	27,339
Local projects	1,605	-	6,053	-	7,658
Campus Leadership	-	20,581	-	15,131	35,712
Communications	23,967	-	15,131	-	39,098
Governance*	10,626	-	7,566	-	18,192
	<b>94,236</b>	<b>51,208</b>	<b>122,943</b>	<b>28,371</b>	<b>296,758</b>

\*Included within governance costs are audit fees of £9,264

### 8 Allocation of support costs and overheads

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

	<b>Fundraising</b>	<b>Supporting charitable activities</b>	<b>Total 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs (from note 9)	-	92,013	92,013
Rent, rates and service charges	5,020	28,448	33,468
Insurance	218	1,234	1,452
Office equipment costs	2,615	14,821	17,436
Travel	304	1,722	2,026
Printing, postage and stationery	758	4,298	5,056
Depreciation (from note 12a)	70	398	468
Amortisation (from note 12b)	3,750	21,250	25,000
Legal and Professional Costs	36	204	240
Other Costs	902	5,113	6,015
	<b>13,673</b>	<b>169,501</b>	<b>183,174</b>

<b>Prior Year</b>	<b>Fundraising</b>	<b>Supporting</b>	<b>Total 2022</b>
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 and Professional Costs	-	-	-
Other Costs	773	4,377	5,150
	<b>11,064</b>	<b>151,314</b>	<b>162,378</b>

# THE COUNCIL OF CHRISTIANS AND JEWS

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

<b>9 Staff Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Salaries and wages	225,010	172,731
Social security costs	18,775	13,224
Pension costs	9,014	5,508
Other staff costs - recruitment and temporary staff	-	18,163
	<u>252,799</u>	<u>209,626</u>
By expenditure category:		
Project Expenditure	110,168	82,819
Fundraising	29,262	14,222
Communication	21,356	23,967
Support Costs (Note 8)	92,013	88,618
	<u>252,799</u>	<u>209,626</u>

There were no employees who had emoluments greater than £60,000 in the year (2022: none)

The remuneration of key management personnel for the two co-directors during the year was £99,513 (2022: £51,500).

The average number of employees analysed by function was:

	<b>2023</b>	<b>2022</b>
Fundraising	1	1
Direct charitable activities	4	2
Supporting charitable activities	2	2
	<u>7</u>	<u>5</u>

### 10 Transactions with Trustees

No Trustees received remuneration during the year. Travel expenses amounted to £nil (2022: £nil), therefore none were reimbursed (2022: 0) during the year.

During the year £360 (2022: £350) was paid in respect of Trustees Indemnity Insurance.

During the year, 10 trustees (2022: 14 trustees) made donations to CCJ, totalling £21,190 (2022: £20,280).

### 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 8 (2022: 5). 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 £1,669 (2022: £nil) was owed to NEST.

# THE COUNCIL OF CHRISTIANS AND JEWS

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

### 12a Tangible fixed assets

	Furniture & fittings £	Computer Equipment £	2023 Total £
<b>Cost</b>			
At 1 <sup>st</sup> April 2022	4,754	13,601	18,355
Additions	-	876	876
At 31 <sup>st</sup> March 2023	<u>4,754</u>	<u>14,477</u>	<u>19,231</u>
<b>Accumulated depreciation</b>			
At 1 <sup>st</sup> April 2022	4,583	13,021	17,604
Charge for the year	50	418	468
At 31 <sup>st</sup> March 2023	<u>4,633</u>	<u>13,439</u>	<u>18,072</u>
<b>Net book value</b>			
At 31 March 2023	<u>121</u>	<u>1,038</u>	<u>1,159</u>
At 31 March 2022	<u>171</u>	<u>580</u>	<u>751</u>

### 12b Intangible Fixed Assets

	Website Development £	2023 Total £
<b>Cost</b>		
At 1 <sup>st</sup> April 2022	75,000	75,000
Additions	-	-
At 31 <sup>st</sup> March 2023	<u>75,000</u>	<u>75,000</u>
<b>Amortisation</b>		
At 1 <sup>st</sup> April 2022	37,500	37,500
Charge for the year	25,000	25,000
At 31 <sup>st</sup> March 2023	<u>62,500</u>	<u>62,500</u>
<b>Net book value</b>		
At 31 March 2023	<u>12,500</u>	<u>12,500</u>
At 31 March 2022	<u>37,500</u>	<u>37,500</u>



# THE COUNCIL OF CHRISTIANS AND JEWS

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

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.

<b>13</b>	<b>Investments</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Balance at 1 April	613,773	725,828
	Additions	15,220	18,317
	Withdrawals	(50,000)	(150,020)
	Realised gains	(922)	8,830
	Unrealised gains/(losses)	(33,448)	10,818
		<hr/>	<hr/>
	Balance at 31 March	544,623	613,773
		<hr/>	<hr/>
	Original cost	456,793	482,476
		<hr/>	<hr/>

At 31 March 2023 the Council of Christians and Jews held the following investments representing more than 5% of its portfolio:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Sarasin & Partners – Sarasin Endowments Fund Class A ACC	530,780	599,484
	<hr/>	<hr/>

<b>14</b>	<b>Debtors</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Legacies receivable	100,043	281,703
	Accrued income	11,859	10,981
	Prepayments	1,392	3,464
		<hr/>	<hr/>
		113,294	296,148
		<hr/>	<hr/>

<b>15</b>	<b>Creditors</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Trade creditors	4,383	4,426
	Accruals	7,956	10,676
	PAYE & NIC	4,772	-
		<hr/>	<hr/>
		17,111	15,102
		<hr/>	<hr/>

# THE COUNCIL OF CHRISTIANS AND JEWS

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

16	Funds	2022	Income	Expenditure	Investment		2023
		£	£	£	Gains	Transfers	£
	<b>Restricted Funds</b>						
	Study Tours	-	30,880	(106,653)	-	75,773	-
	Local Projects	-	250	(250)	-	-	-
	Campus Leadership	-	13,000	(47,678)	-	34,678	-
	Education	-	2,500	(4,237)	-	1,737	-
	North East – Louis Myers	6,398	-	(1,000)	-	-	5,398
	Glasgow – Jane Haining	3,000	-	-	-	-	3,000
	Leeds - Holocaust Education	7,530	-	(300)	-	-	7,230
	<b>Total Restricted Funds</b>	<b>16,928</b>	<b>46,630</b>	<b>(160,118)</b>	<b>-</b>	<b>112,188</b>	<b>15,628</b>
	<b>Unrestricted Funds</b>						
	Head office	803,791	264,357	(266,546)	(922)	(110,853)	689,827
	Branches	32,845	5,653	(3,921)	-	(1,335)	33,242
	Revaluation reserve	157,310	-	-	(33,448)	-	123,862
	<b>Total Unrestricted funds</b>	<b>993,946</b>	<b>270,010</b>	<b>(270,467)</b>	<b>(34,370)</b>	<b>(112,188)</b>	<b>846,931</b>
	<b>Total Funds</b>	<b>1,010,874</b>	<b>316,640</b>	<b>(430,585)</b>	<b>(34,370)</b>	<b>-</b>	<b>862,559</b>

The restricted Study Tours monies represent funds provided to support study tours and related events, in particular the Yad Vashem and Israel Palestine Study Tours. A Poland trip was also organised in June 2022 to commemorate the 75<sup>th</sup> anniversary of the liberation of Auschwitz to inform Christian clergy about the Holocaust.

Local Projects was the James Leek Award awarded to Sister Isobel Smyth.

Branches' funds are funds held by the Branches of the Charity.

The Campus Leadership Programme is a restricted project that engages Christian and Jewish groups on campus. There was 13,000 generated in income for 2022/23. All restricted expenditure has been matched by a transfer from unrestricted funds. We continue to attract funders to this restricted programme for the 2023/24 period.

The Education programme this year was the Holocaust education seminar for 15 educators entitled 'Witnessing to Memory'.

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 Jane Haining Fund is managed by the Glasgow Branch and is to be used for educational purposes related to the memory of Jane Haining.

Revaluation Reserve is the updated book cost of our investments with Sarasin and JP Morgan.

The shortfall of £112,188 in restricted funds was covered by transfers from unrestricted funds.

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# THE COUNCIL OF CHRISTIANS AND JEWS

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

<i>Funds (Prior Year)</i>	<i>2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Investment</i>	<i>Transfers</i>	<i>2022</i>
	£	£	£	Gains	£	£
<b>Restricted Funds</b>						
Study Tours	21,438	3,000	(40,084)	-	15,646	
Local Projects	-	-	-	-	-	
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
<b>Total Restricted Funds</b>	<b>35,366</b>	<b>9,393</b>	<b>(79,579)</b>	<b>-</b>	<b>51,748</b>	<b>16,928</b>
<b>Unrestricted Funds</b>						
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	(17,604)	157,310
<b>Total Unrestricted funds</b>	<b>849,407</b>	<b>419,104</b>	<b>(242,465)</b>	<b>19,648</b>	<b>(51,748)</b>	<b>993,946</b>
<b>Total Funds</b>	<b>884,773</b>	<b>428,497</b>	<b>(322,044)</b>	<b>19,648</b>	<b>-</b>	<b>1,010,874</b>

### 17 Allocation of assets to funds

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2023</b>
	£	£	£
Fixed assets	13,659	-	13,659
Investments	544,623	-	544,623
Current assets	305,760	15,628	321,388
Current liabilities	(17,111)	-	(17,111)
	<b>846,931</b>	<b>15,628</b>	<b>862,559</b>
<b>Allocation of assets to funds (Prior Year)</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2022</b>
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)
	<b>993,946</b>	<b>16,928</b>	<b>1,010,874</b>

### 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.

# THE COUNCIL OF CHRISTIANS AND JEWS

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

### 19 Operating leases

CCJ are located in offices at 7 Tufton Street leased from Faith House. The rent payable is £31,668 per annum.

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

	2023	2022
	£	£
Hire of plant and machinery	705	705
Office rent and service charges	31,668	21,559

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

	2023	2023	2022	2022
	Plant and Machinery	Land and buildings	Plant and machinery	Land and buildings
	£	£	£	£
Leases payable within 1 year	353	26,500	985	26,500
Leases payable within 2-5 years	-	6,620	197	33,120
	353	33,120	1,182	59,620