



The Council of Christians and Jews

(Registered Charity No. 238005)

**Trustees' Report and Financial Statements
For the Year Ended 31st March 2024**

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

His Majesty King Charles III

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 KC
 Sir Timothy Sainsbury
 Lord George Carey of Clifton P.C.

The Revd Dr David Coffey

Rt Revd Dr Christopher Herbert
 Lord Harries of Pentregarth
 Mr R Stephen Rubin OBE

Trustees

Chair: The Rt Revd Dr Michael Ipgrave OBE (to 16 November 2023)
 The Rt Revd Sarah Bullock (from 16 November 2023)
 Vice Chairs: Lord Michael Farmer, Vivian Wineman (to 16 November 2023)
 Hon. Treasurers: Susan Nyman, Duncan Irvine
 Hon. Secretary: Fr Patrick Moriarty and Susan Siegel (from 31 August 2023)
 Trustees: Sr Teresa Brittain, Tom Daniel,
 Lord Shinkwin (to 16 November 2023),
 Elliot Steinberg (from 31 August 2023)
 Anna Tobin (from 31 August 2023)
 Tamara Handler (from 10 September 2024)
 Dr Edward Kessler MBE (from 10 September 2024)

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:

St Andrew's House
 16 Tavistock Crescent
 Westbourne Park
 London, W11 1AP

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

The Trustees present their report together with the Financial Statements of the Council of Christians and Jews ("CCJ" or "the Charity" or "the Council") for the year ended 31 March 2024.

Reference and administrative details

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 November 2019. The original Council was formally constituted at a meeting of representatives of the Christian and Jewish communities on 20 March 1942.

The Patronage of His Majesty The King

CCJ is delighted that His Majesty King Charles III, has graciously agreed to confer his patronage on the Charity. CCJ was honoured to have Her Majesty Queen Elizabeth II as Patron from 1952 until her passing in 2022 and is most grateful to the King for this continuing recognition of the Charity.

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 supported CCJ's work in the year ended 31 March 2024 including members, stakeholders, employees, and donors. This has been a challenging year for the interfaith dialogue sector, including CCJ, for the Jewish community in the UK and for all concerned for peace in the Middle East. CCJ has risen to this challenge in this tumultuous time. Locally, our branches have continued bringing together Jews and Christians for dialogue and discussion around the country. Nationally, we have carried on our sector-leading education programmes and consultancy at a time when interfaith dialogue has been fraught. We have successfully mobilised alumni of our programmes and reached new audiences to help bridge divides in the UK.

Since the Hamas attack on Israel on 7th October 2023 and the ensuing war, CCJ has primarily focused its efforts on combatting antisemitism in the UK and resourcing leaders for dialogue. In this report, we highlight two aspects of our activities: first, our work educating about antisemitism and, second, our work empowering our networks to be ambassadors for good interfaith relations. CCJ Trustees approved a midterm strategy in March 2024 to focus primarily on these two aims.

This strategy was partly driven by circumstances, as the war has made our traditional Israel-Palestine study tour, which takes in sites in Israel as well as in the West Bank, challenging to organise. The strategy was also driven by the pressing need to fight the surge in antisemitic incidents reported in the UK since 7th October. While hugely difficult, this period has also been a moment when CCJ has come into its own as providing a unique and much needed consultative and educational resource for the churches as well as for Jewish communities. Our networks have also been indispensable in keeping Jews and Christians in dialogue at the senior leadership levels as well as local levels.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Education about antisemitism

Since 7th October, we have worked closely with churches and other bodies to educate and advise. Immediately after the attacks, we worked with the Diocese of London (which covers all Greater London north of the Thames) to draft a statement referencing the anxiety of the Jewish community within the diocese. The statement included a quote from the CCJ Co-Directors, which read in part: 'Within the Jewish community, these barbaric acts of terror have shaken communities to their core, and fear and anxiety is at an all-time high. Many of our Jewish friends and colleagues are personally impacted, with family members or friends held hostage, missing, or even sadly murdered. At times like this, words matter, as does compassionate leadership. We encourage clergy to check in and reach out to nearby synagogues and to Jewish faith leaders, friends and colleagues who are mourning and scared during this time.'

CCJ also helped draft a statement that was read out to a thousands-strong audience in Trafalgar Square, London, before the performance of Holy Week passion play. This statement condemned the historical connection between passion plays and the persecution of Jews over the centuries, and drew attention to positive relations in the last 60 years.

CCJ provided consultation to the Quakers (Society of Friends), the United Reformed Church, the Methodist Church, and others to help these Christian communities consider their language and provide guidance to their constituencies around antisemitism. CCJ statements or initiatives were referenced from the floor of important annual gatherings such as Methodist Conference and the Church of Scotland General Assembly.

CCJ's antisemitism expertise has continued to be sought in workshops and more formal education within various contexts. We ran an education series in Lent 2024 in the Church in Wales, and CCJ staff delivered teaching at St Hild Theological College in Yorkshire, and Sarum College, Salisbury. For a Jewish audience, CCJ paired with the London School of Jewish Studies for a course on different understandings of covenant, in summer 2024.

CCJ has continued its highly regarded Holocaust education study tours for the most senior Christian leaders by organising a Poland study tour in late October 2023. The programme explored the history of Jewish life in the country, before, during and after the Second World War, - visiting Warsaw, Lodz, Krakow, and Auschwitz-Birkenau. The participants included Bishops and Ministers, Trustees, Chaplains, and theologians from the United Reformed Church, the Church of England, the Roman Catholic Church, the Greek Orthodox Church, the Church of Scotland, the Methodist Church, and the Church of God of Prophecy. The group met current Jewish and Christian leaders in Poland as well as intensively studying Jewish history and the Holocaust. This tour received funding from the Association of Jewish Refugees, the Claims Conference, and the United Reformed Church.

Finally, CCJ gathered more than 120 participants at an antisemitism webinar briefing in March 2024. The briefing featured input from the CEO of the Board of Deputies of British Jews as well as representatives from the Community Security Trust and the Union of Jewish Students and was the only one of its kind for a Christian audience. Sixty-five percent of participants giving feedback gave the event top marks; one participant said the event equipped 'ordinary people to be more aware of antisemitism and capable of playing their part in countering it'.

In this way, in the last year CCJ has educated about antisemitism and other topics at senior leadership levels as well as local levels, in a variety of contexts.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Dialogue and network empowerment

Over the last year we have also sought to foster dialogue and communication between our stakeholder communities, and to train our networks to be ambassadors for good relations in this challenging time.

In the last year, CCJ's branches have been a bulwark for friendship, dialogue, and respectful disagreement – truly a model for how different faiths can weather a challenging time and remain in relationship. CCJ branches have held events on a variety of theological, political, and cultural themes; they have hosted garden parties and tours of places of worship; they have welcomed keynote speakers for annual lectures; and they have helped ensure that Jews and Christians have maintained relations around the country.

In November 2023 we brought together over 60 Rabbis and Christian Clergy for a conference about the strengths and limits of dialogue at Westminster Cathedral Hall. Cardinal Vincent Nichols welcomed participants, and workshops were led by Tim Robertson (Anne Frank Trust UK) and Nathan Servi (Stand Up! Education against Discrimination); Rabbi David Mason (HIAS+JCORE) and Emily Shepherd (Welcome Churches); Chine McDonald (Theos) and Dr Jonathan Boyd (Institute for Jewish Policy Research); Sarah Derriey, Bill Miller (Food Cycle) and Louise Froggett (New North London Synagogue). The gathering represented one of the largest of its kind in Europe last year.

At local levels, our flagship Campus Leadership Programme and our branches around the country rose to the challenge of bringing Jews and Christians together. The past academic year has seen two cohorts of Campus Leaders completing the programme at the same time, because we began our programme relaunch in 2022. Across the two cohorts we have had 14 Campus Leaders from 7 universities - Oxford, Cambridge, Bristol, Leeds, Edinburgh, Durham, and Birmingham. We have also engaged with students and chaplains from Manchester, Manchester Met, Salford, Warwick, Glasgow, UCL, Nottingham and Huddersfield Universities. The Campus Leaders have developed as interfaith ambassadors, and they have organized impactful interfaith events across the UK. Since October 7th, the Campus Leadership programming has been responding to antisemitic incidents on campuses including letters of support to affected chaplains and a letter to the National Union of Students. In the letter a number of students and CCJ staff wrote to decry the 'completely unacceptable' graffiti and reports of negative Jewish student experiences at an NUS conference.

CCJ events were held regularly around the country in the 20 different branches. CCJ West of Scotland, for example, collaborated with Interfaith Glasgow to produce a resource entitled 'Creating Brave Spaces' to enable dialogue about Israeli and Palestinian conflict.

Communications

CCJ has been a leader in effective, clear, and balanced communications in an increasingly turbulent media environment. We received positive press coverage in the past year, sharing news of our work with a wide audience. Examples include articles in the Church Times, coverage in the Jewish News, and more.

Internal communications have included Zoom meetings with CCJ Branch leaders on a regular basis. Considerable work has also been carried out by CCJ central office to update and improve internal systems used for communications.

CCJ's newsletter, published several times a month online, has been sent regularly to nearly 3000 readers.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

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 of the Inter Faith Network (IFN). The CCJ Co-Directors attended the ICCJ conference in Boston in June 2023.

Key Stakeholders

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

A CCJ Presidents' meeting was held in person at the new library at Lambeth Palace, and many meetings were also held by the Co-Directors with leaders across Christian and Jewish communities.

Partner Relationships

CCJ has expanded and strengthened relationships with key stakeholders, and 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 maintained 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. The closure of the Inter Faith Network in May 2024 has made the work of these groups, including CCJ, more important than ever before.

Future objectives

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, resulting in the first rise in membership fees for many years, 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 current 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 and educate about student cohesion at university, including antisemitism. They have begun recruitment for the next cohort of students.

We will further develop our educational resources including our antisemitism awareness training, particularly for Christian leaders and charities working on Jewish-Christian dialogue.

CCJ will continue to develop and grow its media profile in order to widen the audience of Jews and Christians for its programmes.

CCJ will run another Rabbi-Clergy conference in the next year, to bring together Jewish and Christian clergy and non-ordained faith leaders.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

In preparation for the next Israel-Palestine study tour, we will continue our planning and organisational efforts to ensure a high-quality programme and a high calibre cohort. This tour taking place is dependent on the situation at the time in the Middle East.

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. 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 they subscribe 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 structured 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 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 2023, the Board shared its best wishes with our retiring Chair, Bishop Michael Ipgrave. The Trustees and staff wish to express their deep gratitude to Bishop Michael for his indefatigable support and wisdom in guiding CCJ and, in particular, for navigating the challenging period during the Covid-19 pandemic. We also said thank you Vivian Wineman, who had been serving as Interim Vice Chair. We would like to thank Vivian for the service he has given to CCJ.

The Presidents of CCJ appointed the Bishop of Shrewsbury, Bishop Sarah Bullock, as the next Chair of CCJ, and Bishop Sarah took up the position of Chair at the AGM. Bishop Sarah has more than 30 years' experience with CCJ and long experience in Jewish-Christian relations. The Trustees were delighted to welcome Bishop Sarah into her new position.

In August 2023 the Trustees were pleased to appoint two new Trustees: Elliot Steinberg and Anna Tobin, followed by the appointment of Tamara Handler and Edward Kessler MBE in September 2024.

Staff

The Charity employs eight members of staff including two full-time Co-Directors, Georgina Bye and Nathan Eddy.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Volunteers

CCJ's local work is organised into Branches around the country, each led by a committee of volunteers. There are 15 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 £50 a year; joint membership £65; and corporate membership (e.g. church or synagogue) £100.
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: The Claims Conference, Pears Foundation, Association of Jewish Refugees, The Rubin Foundation Charitable Trust, Tikkun Olam Foundation, Beaverbrooks Charitable Trust, John Mason Trust, Headley Trust, The Fidler Trust, The Davis Foundation, 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 2023/24, 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.

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 £142,757 for the year, made up of a deficit on operations of £187,330 and a gain on the value of its investments of £44,573.

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.

As part of our endeavour to reduce expenses, we have relocated our offices from Tufton Street to 16 Tavistock Crescent, London W11 1AP.

The financial results for the year are shown on pages 13 to 14.

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.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024

Going concern

The Trustees consider CCJ to be a going concern based on the Charity's financial position at 31 March 2024, its drive for future funding, its strategy and the current reserves available to it. The Trustees review the financial position of the Charity regularly during each year.

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 2024, the free reserves were £668,451 (2023: £800,830).

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.

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.

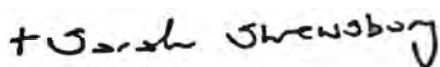
The Trustees are also responsible for:

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.

22/10/2024

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



The Rt. Revd Sarah Bullock
Chair

THE COUNCIL OF CHRISTIANS AND JEWS

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

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2024.

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

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.

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

THE COUNCIL OF CHRISTIANS AND JEWS

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

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: 22/10/2024

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 2024

	Notes	Unrestricted	Restricted	2024	2023
Income		£	£	£	£
Donations and legacies	3	169,735	35,495	205,230	285,523
Income from investments	4	15,768	-	15,768	15,226
Income from charitable activities	5	3,710	1,984	5,694	15,891
Total income		189,213	37,479	226,692	316,640
Expenditure					
Expenditure on raising funds	6	50,657	-	50,657	42,936
Expenditure on charitable activities	7	253,718	109,647	363,365	387,649
Total expenditure		304,375	109,647	414,022	430,585
Net (deficit)/income before gains on investments		(115,162)	(72,168)	(187,330)	(113,945)
Net gains/ losses on investments		44,573	-	44,573	(34,370)
Net income/(expenditure)		(70,589)	(72,168)	(142,757)	(148,315)
Transfers between funds	16	(74,052)	74,052	-	-
Net movements in funds		(144,641)	1,884	(142,757)	(148,315)
Reconciliation of funds					
Funds brought forward	16	846,931	15,628	862,559	1,010,874
Funds carried forward	16	702,290	17,512	719,802	862,559

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 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed Assets					
Tangible fixed assets	12a	600		1,159	
Intangible fixed assets	12b	-		12,500	
Investments	13	604,955		544,623	
			605,555		558,282
Current assets					
Debtors	14	20,307		113,294	
Cash at bank and in hand		62,353		158,051	
Branches - cash in hand and at bank		50,751		50,043	
		133,411		321,388	
Current liabilities					
Creditors	15	(19,164)		(17,111)	
Net current assets			114,247		304,277
Net assets			719,802		862,559
Funds					
Restricted funds	16		17,512		15,628
Unrestricted funds	16		702,290		846,931
Total funds			719,802		862,559

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

21/10/2024

Approved by the Trustees on

and signed on their behalf by

Susan Nyman

.....

Mrs Susan 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 2024

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 St Andrew's House, 16 Tavistock Crescent, London W11 1AP.

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.

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.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Accounting policies (continued)

Debtors

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

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

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 independent examination 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 2024

2. Detailed Statement of Financial Activities for 2023

Income	Unrestricted £	Restricted £	2023 £
<i>Donations and legacies</i>	238,893	46,630	285,523
<i>Income from investments</i>	15,226	-	15,226
<i>Income from charitable activities</i>	15,891	-	15,891
Total income	270,010	46,630	316,640
Expenditure			
<i>Expenditure on raising funds</i>	42,936	-	42,936
<i>Expenditure on charitable activities</i>	227,531	160,118	387,649
Total expenditure	270,467	160,118	430,585
<i>Net (deficit)/ income before losses on investments</i>	(457)	(113,488)	(113,945)
<i>Net losses on investments</i>	(34,370)	-	(34,370)
Net expenditure	(34,827)	(113,488)	(148,315)
<i>Transfers between funds</i>	(112,188)	112,188	-
Net movements in funds	(147,015)	(1,300)	(148,315)
<i>Reconciliation of funds</i>			
<i>Funds brought forward</i>	993,946	16,928	1,010,874
Funds carried forward	846,931	15,628	862,559

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Subscriptions	26,218	-	26,218	27,468
Grants	79,671	35,495	115,166	83,062
Donations	47,449	-	47,449	117,652
Campaign Appeals	9,397	-	9,397	-
Legacies	7,000	-	7,000	57,341
	169,735	35,495	205,230	285,523

Donations and legacies (Prior Year)

	Unrestricted	Restricted	Total 2023
	£	£	£
<i>Subscriptions</i>	<i>27,468</i>	<i>-</i>	<i>27,468</i>
<i>Grants</i>	<i>36,432</i>	<i>46,630</i>	<i>83,062</i>
<i>Donations</i>	<i>117,652</i>	<i>-</i>	<i>117,652</i>
<i>Campaign Appeals</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Legacies</i>	<i>57,341</i>	<i>-</i>	<i>57,341</i>
	238,893	46,630	285,523

4 Income from investments	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Dividend income	15,768	-	15,768	15,226
	15,768	-	15,768	15,226

Income from investments (Prior Year)

	Unrestricted	Restricted	Total 2023
	£	£	£
<i>Dividend income</i>	<i>15,226</i>	<i>-</i>	<i>15,226</i>
	15,226	-	15,226

5 Income from charitable activities	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Study tours	-	-	-	10,238
Branch activities	3,710	1,984	5,694	5,653
	3,710	1,984	5,694	15,891
Total Income	189,213	37,479	226,692	316,640

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

<i>Income from charitable activities (Prior Year)</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Study tours	10,238	-	10,238
Branch activities	5,653	-	5,653
	15,891	-	15,891
Total Income (Prior Year)	270,010	46,630	316,640

6 Expenditure on raising funds	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2024</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
Staff costs	40,358	-	40,358	29,262
Support costs and overheads (from note 8)	10,299	-	10,299	13,674
	50,657	-	50,657	42,936

<i>Expenditure on raising funds (Prior Year)</i>	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>
Staff costs	29,262	-	29,262
Support costs and overheads (from note 8)	13,674	-	13,674
	42,936	-	42,936

7 Expenditure on charitable activities

	<i>Unrestricted activities undertaken</i>	<i>Restricted activities undertaken</i>	<i>Support costs Unrestricted</i>	<i>Support costs Restricted</i>	<i>Total 2024</i>	<i>Total 2023</i>
	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>	<i>£</i>
			(from Note 8)	(from Note 8)		
Common Ground	3,194	-	10,536	-	13,730	16,387
Study tours	-	20,145	32,925	10,975	64,045	138,434
Branch activities	6,417	100	17,560	-	24,077	22,171
Social action projects	7,204	-	17,560	-	24,764	21,710
Education	27,451	-	4,390	13,170	45,011	42,683
Dialogue	41,186	-	17,560	-	58,746	37,379
Local projects	-	-	7,024	-	7,024	6,780
Campus Leadership	-	47,697	-	17,560	65,257	47,678
Communications	26,853	-	17,560	-	44,41	38,306
Governance*	7,518	-	-	-	16,298	16,120
	119,823	67,942	133,895	41,705	363,365	387,649

*Included within governance costs are independent examination fees of £3,600 (2023: £3,600)

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted activities undertaken	Restricted activities undertaken	Support costs Unrestricted	Support costs Restricted	Total 2023
Prior Year	£	£	£	£	£
Theology Advisory	-	-	-	-	-
Common Ground	6,217	-	10,170	-	16,387
Study tours	-	96,059	31,781	10,594	138,434
Branch activities	3,921	1,300	16,950	-	22,171
Social action projects	4,760	-	16,950	-	21,710
Education	25,734	-	12,712	4,237	42,683
Dialogue	20,429	-	16,950	-	37,379
Local projects	-	-	6,530	250	6,780
Campus Leadership	-	30,728	-	16,950	47,678
Communications	21,356	-	16,950	-	38,306
Governance*	7,645	-	8,475	-	16,120
	90,062	128,087	137,468	32,031	387,649

*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.

	Fundraising	Supporting charitable activities	Total 2024
	£	£	£
Staff costs (from note 9)	-	106,191	106,191
Rent, rates and service charges	5,201	29,475	34,676
Insurance	227	1,286	1,513
Office equipment costs	1,161	6,578	7,739
Travel	761	4,311	5,072
Printing, postage and stationery	615	3,485	4,100
Depreciation (from note 12a)	84	475	559
Amortisation (from note 12b)	1,875	10,625	12,500
Other Costs	375	2,123	2,498
Provision – Cecil Musel IRS Tax	-	3,518	3,518
Bad Debts Write Off - Legacies	-	7,533	7,533
	10,299	175,600	185,899
Prior Year	Fundraising	Supporting	Total 2023
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
	13,673	169,501	183,174

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9 Staff Costs	2024	2023
	£	£
Salaries and wages	257,154	225,010
Social security costs	21,683	18,775
Pension costs	10,538	9,014
Other staff costs - recruitment and temporary staff	2,740	-
	<u>292,115</u>	<u>252,799</u>
By expenditure category:		
Project Expenditure	118,713	110,168
Fundraising	40,358	29,262
Communication	26,853	21,356
Support Costs (Note 8)	106,191	92,013
	<u>292,115</u>	<u>252,799</u>

There were no employees who had emoluments greater than £60,000 in the year (2023: none)

The remuneration of key management personnel for the two co-directors during the year was £113,778 (2022: £99,513).

The average number of employees analysed by function was:

	2024	2023
Fundraising	1	1
Direct charitable activities	5	4
Supporting charitable activities	2	2
	<u>8</u>	<u>7</u>

10 Transactions with Trustees

No Trustees received remuneration during the year. Travel expenses amounted to £nil (2023: £nil), therefore none were reimbursed (2023: 0) during the year.

During the year £374 (2023: £360) was paid in respect of Trustees Indemnity Insurance.

During the year, 8 trustees (2023: 10 trustees) made donations to CCJ, totalling £20,527 (2023: £21,290).

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 (2023: 8). 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 £1,929 (2022: £1,669) was owed to NEST.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

12a Tangible fixed assets

	Furniture & fittings £	Computer Equipment £	2024 Total £
Cost			
At 1 st April 2023	4,754	14,477	19,231
Additions	-	-	-
Disposals	(1,300)	(9,626)	(10,926)
At 31 st March 2024	<u>3,454</u>	<u>4,851</u>	<u>8,305</u>
Accumulated depreciation			
At 1 st April 2023	4,633	13,439	18,072
Charge for the year	50	509	559
Disposals	(1,300)	(9,626)	(10,926)
At 31 st March 2024	<u>3,383</u>	<u>4,322</u>	<u>7,705</u>
Net book value			
At 31 March 2024	<u>71</u>	<u>529</u>	<u>600</u>
At 31 March 2023	<u>121</u>	<u>1,038</u>	<u>1,159</u>

12b Intangible Fixed Assets

	Website Development £	2024 Total £
Cost		
At 1 st April 2023	75,000	75,000
Additions	-	-
At 31 st March 2024	<u>75,000</u>	<u>75,000</u>
Amortisation		
At 1 st April 2023	62,500	62,500
Charge for the year	12,500	12,500
At 31 st March 2024	<u>75,000</u>	<u>75,000</u>
Net book value		
At 31 March 2024	<u>-</u>	<u>-</u>
At 31 March 2023	<u>12,500</u>	<u>12,500</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

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

Secretary of State for the Home Department. The website has been in use since 2021. As of 31st March 2024, the website has been fully amortized.

13	Investments	2024 £	2023 £
	Balance at 1 April	544,623	613,773
	Additions	15,759	15,220
	Withdrawals	(59,915)	(50,000)
	Realised gains	5,778	(922)
	Unrealised gains/(losses)	38,795	(33,448)
	Cash in Transit	59,915	-
	Balance at 31 March	<u>604,955</u>	<u>544,623</u>
	Original cost	<u>424,455</u>	<u>456,793</u>

At 31 March 2024 the Council of Christians and Jews held the following investments representing more than 5% of its portfolio:

	2024 £	2023 £
Sarasin & Partners – Sarasin Endowments Fund Class A ACC	<u>589,824</u>	<u>530,780</u>

14	Debtors	2024 £	2023 £
	Legacies receivable	-	100,043
	Accrued income	18,859	11,859
	Prepayments	1,448	1,392
		<u>20,307</u>	<u>113,294</u>
15	Creditors	2024 £	2023 £
	Trade creditors	38	4,383
	Accruals	14,201	7,956
	PAYE & NIC	4,925	4,772
		<u>19,164</u>	<u>17,111</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

16	Funds	2023 £	Income £	Expenditure £	Investment		2024 £
					Gains £	Transfers £	
	Restricted Funds						
	Study Tours	-	12,000	(31,120)	-	19,120	-
	Local Projects	-	-	-	-	-	-
	Campus Leadership	-	13,000	(65,257)	-	52,257	-
	Education	-	10,495	(13,170)	-	2,675	-
	North East – Louis Myers	5,398	-	(100)	-	-	5,298
	Glasgow – Jane Haining	3,000	1,984	-	-	-	4,984
	Leeds - Holocaust Education	7,230	-	-	-	-	7,230
	Total Restricted Funds	15,628	37,479	(109,647)	-	74,052	17,512
	Unrestricted Funds						
	Head office	689,827	185,503	(297,958)	5,778	(76,756)	506,393
	Branches	33,242	3,710	(6,417)	-	2,704	33,239
	Revaluation reserve	123,862	-	-	38,795	-	162,657
	Total Unrestricted funds	846,931	189,213	(304,375)	44,573	(74,052)	702,290
	Total Funds	862,559	226,692	(414,022)	44,573	-	719,802

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 October 2023 to commemorate the 75th anniversary of the liberation of Auschwitz to inform Christian clergy about the Holocaust.

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 2023/24. All restricted expenditure has been matched by a transfer from unrestricted funds. We continue to attract funders to this restricted programme for the 2024/25 period.

The Education programme this year was the Holocaust education seminar for 15 educators entitled 'Witnessing to Memory' in the previous Financial Year 2022/23.

The Louis Myers Fund is a restricted fund managed by the Northeast 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 Nottinghamshire

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 £74,502 in restricted funds was covered by transfers from unrestricted funds.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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

17 Allocation of assets to funds

	Unrestricted funds	Restricted funds	Total 2024
	£	£	£
Fixed assets	600	-	600
Investments	604,955	-	604,955
Current assets	115,898	17,513	133,341
Current liabilities	(19,164)	-	(19,164)
	702,289	17,513	719,802
Allocation of assets to funds (Prior Year)	Unrestricted funds	Restricted funds	Total 2023
<i>Fixed assets</i>	13,659	-	13,659
<i>Investments</i>	544,623	-	544,623
<i>Current assets</i>	305,760	15,628	321,388
<i>Current liabilities</i>	(17,111)	-	(17,111)
	846,931	15,628	862,559

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 2024

19 Operating leases

CCJ were located in offices at 7 Tufton Street leased from Faith House. The rent payable was £31,668 per annum. On 28th June 2024, CCJ moved offices to St Andrew's House at 16 Tavistock Crescent in Westbourne Park.

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

	2024	2023
	£	£
Hire of plant and machinery	705	705
Office rent and service charges	31,668	31,668

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

	2024	2024	2023	2023
	Plant and Machinery	Land and buildings	Plant and machinery	Land and buildings
	£	£	£	£
Leases payable within 1 year	-	13,370	353	26,500
Leases payable within 2-5 years	-	-	-	6,620
	-	13,370	353	33,120