

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2020  
for  
CONFERENCE OF EUROPEAN RABBIS**

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

# CONFERENCE OF EUROPEAN RABBIS

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# **CONFERENCE OF EUROPEAN RABBIS**

## **Report of the Trustees for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The Conference of European Rabbis (CER) has been heavily involved with assisting many communities throughout Europe, in relation to a variety of projects, including preservation of cemeteries, conversions, circumcision and shechita.

Donations were made to World Jewish Congress & the CER Foundation registered in Germany, Munich to fund security cost for Jewish Communities in Europe. This has become necessary in order to combat the rise in anti-semitism.

Donations were also made to the Institute for Freedom of Faith and Security in Europe (IFFSE). The organisation is a new ground-breaking multidisciplinary think tank based in Munich and Brussels that will serve to secure religious freedom across Europe. Unfortunately radicalisation is on the rise, and is being manifested into the hatred of others, including violent and deadly attacks on the public and on places of worship. These factors have served to influence the basic human right of religious freedom, which is coming under increasing pressure worldwide.

The CER's Lo Tishkach European Jewish Cemeteries Initiative has continued to record and collate all known data on Europe's Jewish burial grounds in an online database, so that it is readily available and easily accessible to everyone. The main purpose of this is to preserve the historical and physical record of the graves across Europe and determine any potential threat to their present and future existence. The database now stands at over 11,000 individual records of cemeteries and mass graves.

The CER looks forward to assisting in many more projects in Europe.

### **FINANCIAL REVIEW**

#### **Reserves policy**

The present level of reserves is adequate to support the continuation of our activities and the trustees consider the financial position of the Charity to be satisfactory.

The Statement of Financial Activities shows a net deficit for the year of £3,392 and our reserves stand at £30,343 in total.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

#### **Recruitment and appointment of new trustees**

There has been 2 trustees throughout the period. Any new appointments are at the recommendation of the board.

#### **Induction and training of new trustees**

All new trustees are given, in the view of the board, sufficient training and have enough knowledge of their specific field to understand the nature of the charity and fully comply with the charity's objectives.

#### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Charity number**

271466

## **CONFERENCE OF EUROPEAN RABBIS**

### **Report of the Trustees for the Year Ended 31 December 2020**

#### **Principal address**

The P R Office  
Highgate Studios  
53-79 Highgate  
London  
NW5 1TL

#### **Trustees**

R Kruskal  
Rabbi P Goldschmidt

#### **Independent Examiner**

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

#### **Bankers**

Barclays Bank Plc  
Portman Square  
London W1H 6EU

Approved by order of the board of trustees on 24 October 2021 and signed on its behalf by:

Rabbi P Goldschmidt - Trustee

## **Independent Examiner's Report to the Trustees of Conference of European Rabbis**

### **Independent examiner's report to the trustees of Conference of European Rabbis**

I report to the charity trustees on my examination of the accounts of Conference of European Rabbis (the Trust) for the year ended 31 December 2020.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Abigail Sayagh  
ICAEW  
Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

Date: .....

# CONFERENCE OF EUROPEAN RABBIS

## Statement of Financial Activities for the Year Ended 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	77,159	38,414	115,573	537,999
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Conferences & Conventions		-	-	-	56,566
Grants to Institutions		70,224	39,237	109,461	464,443
Developing ritual baths in Eastern Europe		-	-	-	5,646
European projects		7,605	-	7,605	10,999
Other		2,722	(823)	1,899	4,255
<b>Total</b>		80,551	38,414	118,965	541,909
<b>NET INCOME/(EXPENDITURE)</b>		(3,392)	-	(3,392)	(3,910)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		8,371	25,364	33,735	37,645
<b>TOTAL FUNDS CARRIED FORWARD</b>		4,979	25,364	30,343	33,735

The notes form part of these financial statements

# CONFERENCE OF EUROPEAN RABBIS

## Balance Sheet 31 December 2020

	Notes	Unrestricted fund £	Restricted funds £	31.12.20 Total funds £	31.12.19 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		7,079	25,364	32,443	36,735
<b>CREDITORS</b>					
Amounts falling due within one year	8	(2,100)	-	(2,100)	(3,000)
<b>NET CURRENT ASSETS</b>		<u>4,979</u>	<u>25,364</u>	<u>30,343</u>	<u>33,735</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,979</u>	<u>25,364</u>	<u>30,343</u>	<u>33,735</u>
<b>NET ASSETS</b>		<u>4,979</u>	<u>25,364</u>	<u>30,343</u>	<u>33,735</u>
<b>FUNDS</b>	9				
Unrestricted funds				4,979	8,371
Restricted funds				<u>25,364</u>	<u>25,364</u>
<b>TOTAL FUNDS</b>				<u>30,343</u>	<u>33,735</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 October 2021 and were signed on its behalf by:

P Goldschmidt - Trustee

# CONFERENCE OF EUROPEAN RABBIS

## Cash Flow Statement for the Year Ended 31 December 2020

	Notes	31.12.20 £	31.12.19 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(4,292)	(5,185)
Net cash used in operating activities		(4,292)	(5,185)
<b>Change in cash and cash equivalents in the reporting period</b>		(4,292)	(5,185)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		36,735	41,920
<b>Cash and cash equivalents at the end of the reporting period</b>		32,443	36,735

The notes form part of these financial statements



# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Cash Flow Statement for the Year Ended 31 December 2020

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.20 £	31.12.19 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(3,392)	(3,910)
<b>Adjustments for:</b>		
Depreciation charges	-	225
Decrease in creditors	(900)	(1,500)
<b>Net cash used in operations</b>	<u>(4,292)</u>	<u>(5,185)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
<b>Net cash</b>			
Cash at bank	36,735	(4,292)	32,443
	<u>36,735</u>	<u>(4,292)</u>	<u>32,443</u>
<b>Total</b>	<u>36,735</u>	<u>(4,292)</u>	<u>32,443</u>

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. DONATIONS AND LEGACIES**

	31.12.20	31.12.19
	£	£
Donations	115,573	537,999
	<u>          </u>	<u>          </u>

# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 4) £	Totals £
Grants to Institutions	-	109,461	109,461
European projects	7,605	-	7,605
	<u>7,605</u>	<u>109,461</u>	<u>117,066</u>

### 4. GRANTS PAYABLE

	31.12.20 £	31.12.19 £
Grants to Institutions	<u>109,461</u>	<u>464,443</u>

The total grants paid to institutions during the year was as follows:

	31.12.20 £	31.12.19 £
Jewish Education Trust	-	29,364
The European Beth Din	-	9,000
World Jewish Congress	54,248	248,508
CER Foundation, Munich	55,213	177,571
	<u>109,461</u>	<u>464,443</u>

### 5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	<u>(798)</u>	<u>2,697</u>	<u>1,899</u>

### 6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

#### Trustees' expenses

During the year trustees expenses amounted to £NIL (2019: £NIL).

# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 7. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2020 and 31 December 2020	<u>1,823</u>
<b>DEPRECIATION</b>	
At 1 January 2020 and 31 December 2020	<u>1,823</u>
<b>NET BOOK VALUE</b>	
At 31 December 2020	<u>-</u>
At 31 December 2019	<u>-</u>

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other creditors	<u>2,100</u>	<u>3,000</u>

### 9. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General Fund	8,371	(3,392)	4,979
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	15,361	-	15,361
Designated donations	<u>10,003</u>	<u>-</u>	<u>10,003</u>
	<u>25,364</u>	<u>-</u>	<u>25,364</u>
<b>TOTAL FUNDS</b>	<u>33,735</u>	<u>(3,392)</u>	<u>30,343</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	77,159	(80,551)	(3,392)
<b>Restricted funds</b>			
Designated donations	<u>38,414</u>	<u>(38,414)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u>115,573</u>	<u>(118,965)</u>	<u>(3,392)</u>

# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Financial Statements - continued for the Year Ended 31 December 2020

### 9. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General Fund	6,260	2,111	8,371
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	15,361	-	15,361
Designated donations	16,024	(6,021)	10,003
	<u>31,385</u>	<u>(6,021)</u>	<u>25,364</u>
<b>TOTAL FUNDS</b>	<u>37,645</u>	<u>(3,910)</u>	<u>33,735</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	179,833	(177,722)	2,111
<b>Restricted funds</b>			
Designated donations	358,166	(364,187)	(6,021)
	<u>537,999</u>	<u>(541,909)</u>	<u>(3,910)</u>
<b>TOTAL FUNDS</b>	<u>537,999</u>	<u>(541,909)</u>	<u>(3,910)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General Fund	6,260	(1,281)	4,979
<b>Restricted funds</b>			
Preservation of cemeteries throughout Europe	15,361	-	15,361
Designated donations	16,024	(6,021)	10,003
	<u>31,385</u>	<u>(6,021)</u>	<u>25,364</u>
<b>TOTAL FUNDS</b>	<u>37,645</u>	<u>(7,302)</u>	<u>30,343</u>

## CONFERENCE OF EUROPEAN RABBIS

### Notes to the Financial Statements - continued for the Year Ended 31 December 2020

#### 9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	256,992	(258,273)	(1,281)
<b>Restricted funds</b>			
Designated donations	396,580	(402,601)	(6,021)
<b>TOTAL FUNDS</b>	<u>653,572</u>	<u>(660,874)</u>	<u>(7,302)</u>

#### 10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

# CONFERENCE OF EUROPEAN RABBIS

## Detailed Statement of Financial Activities for the Year Ended 31 December 2020

	31.12.20 £	31.12.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	115,573	537,999
<b>Total incoming resources</b>	115,573	537,999
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Conference & conventions	-	56,566
Developing ritual baths in Eastern Europe	-	5,646
European Projects	7,605	10,999
Grants to institutions	109,461	464,443
	117,066	537,654
<b>Support costs</b>		
<b>Management</b>		
Computer equipment depreciation	-	225
<b>Finance</b>		
Bank charges	25	190
Exchange movements	(823)	375
	(798)	565
<b>Governance costs</b>		
Telephone	240	195
Computer expenses	357	270
Accountancy and legal fees	2,100	3,000
	2,697	3,465
<b>Total resources expended</b>	118,965	541,909
<b>Net expenditure</b>	(3,392)	(3,910)

This page does not form part of the statutory financial statements