

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
CONFERENCE OF EUROPEAN RABBIS**

Abigail Sayagh
Chartered Accountant
12 Beverley Gardens
London
NW11 9DG

CONFERENCE OF EUROPEAN RABBIS

Contents of the Financial Statements for the Year Ended 31 December 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 9
Detailed Statement of Financial Activities	10

CONFERENCE OF EUROPEAN RABBIS

Report of the Trustees for the Year Ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 the Tatia Foundation, in order to fund two specific projects:-

The 'Love and Memory' Project - assisting in forging links between different communities in Israel.

The Rabbinical Leadership Program - providing essential training for neighbourhood and community Rabbis who form the backbone of the Ultra-Orthodox community's religious leadership

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 £54,258 and our reserves stand at - £23,915 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 2021

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 30 October 2022 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 2021.

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.

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

30 October 2022

CONFERENCE OF EUROPEAN RABBIS

Statement of Financial Activities for the Year Ended 31 December 2021

		Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	9,565	117,578	127,143	115,573
EXPENDITURE ON					
Charitable activities					
Preservation of European Cemeteries		-	15,361	15,361	-
Grants to Institutions		-	117,578	117,578	109,461
Developing ritual baths in Eastern Europe		-	9,296	9,296	-
European projects		36,732	-	36,732	7,605
Other		2,434	-	2,434	1,899
Total		39,166	142,235	181,401	118,965
NET INCOME/(EXPENDITURE)		(29,601)	(24,657)	(54,258)	(3,392)
Transfers between funds	7	707	(707)	-	-
Net movement in funds		(28,894)	(25,364)	(54,258)	(3,392)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,979	25,364	30,343	33,735
TOTAL FUNDS CARRIED FORWARD		(23,915)	-	(23,915)	30,343

The notes form part of these financial statements

CONFERENCE OF EUROPEAN RABBIS

Balance Sheet 31 December 2021

	Notes	Unrestricted fund £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
CURRENT ASSETS					
Cash at bank		2,842	-	2,842	32,443
CREDITORS					
Amounts falling due within one year	6	(26,757)	-	(26,757)	(2,100)
NET CURRENT ASSETS/(LIABILITIES)		<u>(23,915)</u>	<u>-</u>	<u>(23,915)</u>	<u>30,343</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		(23,915)	-	(23,915)	30,343
NET ASSETS		<u>(23,915)</u>	<u>-</u>	<u>(23,915)</u>	<u>30,343</u>
FUNDS	7				
Unrestricted funds				(23,915)	4,979
Restricted funds				-	25,364
TOTAL FUNDS				<u>(23,915)</u>	<u>30,343</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 October 2022 and were signed on its behalf by:

P Goldschmidt - Trustee

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements for the Year Ended 31 December 2021

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

	31.12.21	31.12.20
	£	£
Donations	127,143	115,573

3. GRANTS PAYABLE

	31.12.21	31.12.20
	£	£
Grants to Institutions	117,578	109,461

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

	31.12.21	31.12.20
	£	£
CER Foundation, Munich	-	55,213
Institute for Freedom of Faith and Security	50,000	-
Tatia Foundation	67,578	-
World Jewish Congress	-	54,248
	117,578	109,461

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year trustees expenses amounted to £NIL (2020: £NIL).

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2021 and 31 December 2021	1,823
DEPRECIATION	
At 1 January 2021 and 31 December 2021	1,823
NET BOOK VALUE	
At 31 December 2021	-
At 31 December 2020	-

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	26,757	2,100

7. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	4,979	(29,601)	707	(23,915)
Restricted funds				
Preservation of cemeteries throughout Europe	15,361	(15,361)	-	-
Designated donations	10,003	(9,296)	(707)	-
	25,364	(24,657)	(707)	-
TOTAL FUNDS	30,343	(54,258)	-	(23,915)

CONFERENCE OF EUROPEAN RABBIS

Notes to the Financial Statements - continued for the Year Ended 31 December 2021

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	9,565	(39,166)	(29,601)
Restricted funds			
Preservation of cemeteries throughout Europe	-	(15,361)	(15,361)
Designated donations	117,578	(126,874)	(9,296)
	<u>117,578</u>	<u>(142,235)</u>	<u>(24,657)</u>
TOTAL FUNDS	<u>127,143</u>	<u>(181,401)</u>	<u>(54,258)</u>

Comparatives for movement in funds

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

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	77,159	(80,551)	(3,392)
Restricted funds			
Designated donations	38,414	(38,414)	-
	<u>115,573</u>	<u>(118,965)</u>	<u>(3,392)</u>
TOTAL FUNDS	<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 2021

7. MOVEMENT IN FUNDS - continued

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General Fund	8,371	(32,993)	707	(23,915)
Restricted funds				
Preservation of cemeteries throughout Europe	15,361	(15,361)	-	-
Designated donations	10,003	(9,296)	(707)	-
	<u>25,364</u>	<u>(24,657)</u>	<u>(707)</u>	<u>-</u>
TOTAL FUNDS	<u>33,735</u>	<u>(57,650)</u>	<u>-</u>	<u>(23,915)</u>

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 £
Unrestricted funds			
General Fund	86,724	(119,717)	(32,993)
Restricted funds			
Preservation of cemeteries throughout Europe	-	(15,361)	(15,361)
Designated donations	155,992	(165,288)	(9,296)
	<u>155,992</u>	<u>(180,649)</u>	<u>(24,657)</u>
TOTAL FUNDS	<u>242,716</u>	<u>(300,366)</u>	<u>(57,650)</u>

8. RELATED PARTY DISCLOSURES

Creditors include £24,657 due to CER Munich.

CONFERENCE OF EUROPEAN RABBIS

Detailed Statement of Financial Activities for the Year Ended 31 December 2021

	31.12.21 £	31.12.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	127,143	115,573
Total incoming resources	127,143	115,573
EXPENDITURE		
Charitable activities		
Preservation of European cemeteries	15,361	-
Developing ritual baths in Eastern Europe	9,296	-
European Projects	36,732	7,605
Grants to institutions	117,578	109,461
	178,967	117,066
Support costs		
Finance		
Bank charges	6	25
Exchange movements	(21)	(823)
	(15)	(798)
Governance costs		
Telephone	244	240
Computer expenses	105	357
Accountancy and legal fees	2,100	2,100
	2,449	2,697
Total resources expended	181,401	118,965
Net expenditure	(54,258)	(3,392)

This page does not form part of the statutory financial statements