

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
CONFERENCE OF EUROPEAN RABBIS**

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Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

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for the Year Ended 31 December 2023**

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# **CONFERENCE OF EUROPEAN RABBIS**

## **Report of the Trustees for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. 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.

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 surplus for the year of £57,696 and our reserves stand at £33,626 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

#### **Principal address**

Flat 501  
Anlaby House  
37 Boundary Street  
London  
E2 7JQ

#### **Trustees**

R Kruskal  
Rabbi P Goldschmidt

#### **Independent Examiner**

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

## **CONFERENCE OF EUROPEAN RABBIS**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Bankers**

Barclays Bank Plc  
Portman Square  
London W1H 6EU

Approved by order of the board of trustees on 29 October 2024 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 2023.

#### **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  
The Institute of Chartered Accountants in England and Wales

Abigail Sayagh  
Chartered Accountant  
12 Beverley Gardens  
London  
NW11 9DG

30 October 2024

# CONFERENCE OF EUROPEAN RABBIS

## Statement of Financial Activities for the Year Ended 31 December 2023

		31.12.23 Unrestricted fund £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	58,889	69,663
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants to Institutions		-	25,000
European projects		-	42,880
Other		1,193	1,938
<b>Total</b>		1,193	69,818
<b>NET INCOME/(EXPENDITURE)</b>		57,696	(155)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		(24,070)	(23,915)
<b>TOTAL FUNDS CARRIED FORWARD</b>		33,626	(24,070)

The notes form part of these financial statements

# CONFERENCE OF EUROPEAN RABBIS

## Balance Sheet 31 December 2023

		31.12.23 Total funds £	31.12.22 Total funds £
	Notes		
<b>CURRENT ASSETS</b>			
Cash at bank		39,183	2,087
<b>CREDITORS</b>			
Amounts falling due within one year	6	(5,557)	(26,157)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>33,626</u>	<u>(24,070)</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		33,626	(24,070)
<b>NET ASSETS/(LIABILITIES)</b>		<u>33,626</u>	<u>(24,070)</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>33,626</u>	<u>(24,070)</u>
<b>TOTAL FUNDS</b>		<u>33,626</u>	<u>(24,070)</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 29 October 2024 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 2023

### 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

	31.12.23	31.12.22
	£	£
Donations	58,889	69,663

### 3. GRANTS PAYABLE

	31.12.23	31.12.22
	£	£
Grants to Institutions	-	25,000

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

	31.12.23	31.12.22
	£	£
Institute for Freedom of Faith and Security	-	25,000



# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

#### Trustees' expenses

During the year trustees expenses amounted to £NIL (2022: £NIL).

### 5. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
At 1 January 2023 and 31 December 2023	1,823
<b>DEPRECIATION</b>	
At 1 January 2023 and 31 December 2023	1,823
<b>NET BOOK VALUE</b>	
At 31 December 2023	-
At 31 December 2022	-

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

	31.12.23 £	31.12.22 £
Other creditors	5,557	26,157

### 7. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General Fund	(24,070)	57,696	33,626
<b>TOTAL FUNDS</b>	(24,070)	57,696	33,626

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	58,889	(1,193)	57,696
<b>TOTAL FUNDS</b>	58,889	(1,193)	57,696

# CONFERENCE OF EUROPEAN RABBIS

## Notes to the Financial Statements - continued for the Year Ended 31 December 2023

### 7. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General Fund	(23,915)	(155)	(24,070)
<b>TOTAL FUNDS</b>	<u>(23,915)</u>	<u>(155)</u>	<u>(24,070)</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	69,663	(69,818)	(155)
<b>TOTAL FUNDS</b>	<u>69,663</u>	<u>(69,818)</u>	<u>(155)</u>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General Fund	(23,915)	57,541	33,626
<b>TOTAL FUNDS</b>	<u>(23,915)</u>	<u>57,541</u>	<u>33,626</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 £
<b>Unrestricted funds</b>			
General Fund	128,552	(71,011)	57,541
<b>TOTAL FUNDS</b>	<u>128,552</u>	<u>(71,011)</u>	<u>57,541</u>

## **CONFERENCE OF EUROPEAN RABBIS**

### **Notes to the Financial Statements - continued for the Year Ended 31 December 2023**

#### **8. RELATED PARTY DISCLOSURES**

Rabbi Goldschmidt is a Trustee of CER Munich. Creditors include £4,657 due to CER Munich.

## CONFERENCE OF EUROPEAN RABBIS

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	58,889	69,663
<b>Total incoming resources</b>	58,889	69,663
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
European Projects	-	42,880
Grants to institutions	-	25,000
	-	67,880
<b>Support costs</b>		
<b>Governance costs</b>		
Telephone	293	239
Postage and stationery	-	55
Accountancy and legal fees	900	1,644
	1,193	1,938
Total resources expended	1,193	69,818
<b>Net income/(expenditure)</b>	57,696	(155)

This page does not form part of the statutory financial statements