

Commonwealth Jewish Council

England & Wales · Charity number 287564

Details

Other names	THE COMMONWEALTH JEWISH TRUST, THE COMMONWEALTH JEWISH COUNCIL
Status	Registered
Legal form	Trust
Registered	1983-07-27
Register	View on the Charity Commission register

Contact

Address Chalkpit Nursery
Chalk Pit Lane
Burnham
Slough
SL1 8NH

Phone 01628660665

Email info@cjcc.org.uk

Website www.cjcc.org.uk

Activities

Objects: THE OBJECTS FOR WHICH THE CHARITY IS ESTABLISHED ARE: A) TO RELIEVE OR ASSIST IN THE RELIEF OF POVERTY AND SICKNESS BY PROMOTING THE HEALTH AND WELLBEING OF PEOPLE WITHIN COUNTRIES THAT ARE HOME TO THE COMMONWEALTH JEWISH COMMUNITIESB) TO ADVANCE OR ASSIST IN THE ADVANCEMENT OF JEWISH AND OTHER EDUCATION WITHIN COUNTRIES THAT ARE HOME TO THE COMMONWEALTH JEWISH COMMUNITIES, ANDC) TO ADVANCE OR ASSIST IN THE ADVANCEMENT OR PROMOTION OF THE JEWISH RELIGION WITHIN THE COMMONWEALTH JEWISH COMMUNITIES

Activities: Welfare, educational and religious activities within Commonwealth communities.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- **Area of benefit:** THE BRITISH COMMONWEALTH
- Antigua And Barbuda
- Australia
- Barbados
- Belize
- Bermuda
- Botswana
- Canada
- Cayman Islands
- Cyprus
- Eswatini
- Gibraltar
- Grenada
- Guernsey
- Hong Kong
- India
- Isle Of Man
- Jamaica
- Kenya
- Lesotho
- Malaysia
- Malta
- Mauritius
- Mozambique
- Namibia
- New Zealand
- Seychelles
- Singapore
- South Africa
- Sri Lanka
- St Kitts And Nevis
- St Lucia
- The Bahamas
- Trinidad And Tobago

- Turks And Caicos Islands
- Zambia
- Zimbabwe
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£180,781	£132,183	-	-
2024-03-31	£93,901	£84,830	-	-
2023-03-31	£63,711	£93,835	-	-
2022-03-31	£119,857	£128,565	-	-
2021-03-31	£122,062	£90,061	-	-

Trustees

Name	Role	Appointed
LORD JONATHAN MENDELSON	Chair	2014-10-10
Howard Rosen		2019-08-22
Laura Marks		2015-10-15
NIGEL COHEN FCA		2014-10-10

Commonwealth Jewish Council

England & Wales - Charity number 287564

Accounts

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2025
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

The Commonwealth Jewish Council

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for the Year Ended 31st March 2025**

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The Commonwealth Jewish Council

Report of the Trustees **for the Year Ended 31st March 2025**

The trustees present their report with the financial statements of the charity for the year to 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

The Commonwealth Jewish Council

Registered Charity number

287564

Principal address

BCM Box 6871
London
WC1N 3XX

Trustees

Lord Mendelsohn (Chair)
Laura Marks OBE
Howard Rosen CBE
Nigel Cohen

Independent examiner

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees

Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims

The objects of the Council for the public benefit are:

- * to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- * to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- * to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2025

ACTIVITIES

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	Unrestricted	Restricted	Total 2025 £	Total 2024 £
Advocacy	21,801	22,042	43,843	25,037
Community	25,009	-	25,009	22,516
Relationships	16,020	-	16,020	15,999
Events	17,338	-	17,338	4,339
	<u>80,168</u>	<u>22,042</u>	<u>102,210</u>	<u>67,891</u>

Advocacy

During the year, we were fortunate to secure funding for a Campaigns Director and, as a result, our level of engagement with the Commonwealth's diplomats and the issues we hold dear have expanded significantly. Besides a very gratifying attendance at our annual model Diplomats' Seder (Passover meal/ceremony) we have held bilateral conversations with a much increased number of High Commissioners during the year and were pleased to host on a panel for International Women's Day an African and a Caribbean High Commissioner who helped attract an impressive audience to explore the issues facing women today across the Commonwealth.

Attending CHOGM in Samoa during the year gave us a further opportunities to be heard at the highest levels and we not only challenged others to think harder and be more nuanced when addressing of issues of antisemitism but also to, once again, seek to engage Commonwealth organisations to consider more openly and constructively engaging with religious communities more in their pursuit of their civil society goals.

Community

CJC has continued to support Jewish communities around the world as they come to terms with the heightened levels of antisemitism arising from events in the Middle East. Several small communities in Europe in particular have turned to us and valued our advocacy on their behalf. We have expressed strong solidarity not least with the Jewish community in South Africa as it grapples with remarkable levels of government accommodation of antisemitic expression, and we visited and amplified the experiences of the Australian Jewish community as levels of antisemitic violence rose far beyond anything previously experienced there.

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2025

CJC continues to give advice and support to the Sub-Saharan African Jewish Alliance (SAJA) and is now in the process of exploring the place of several of these communities in the context of world Jewry.

Support for Judaism

CJC's support for a rabbi in East Africa has enabled the provision of Jewish education and community training in Kenya, Uganda and Tanzania. In visits to Hong Kong, Mumbai, Singapore, Auckland and Melbourne, the CJC's CEO provided well-received and well-attended Jewish educational sessions to members of those communities, exploring, amongst others, issues relating to Jews and the environment, positive Jewish identity and interfaith engagement.

During the festival of Hanuka, communities from across the Commonwealth were brought together to celebrate the festival together on line. Such gatherings, especially for our small communities, are particularly inspiring and uplifting as they see gathered together often more Jews than they can possibly muster in their own place on their own.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2025 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2025, the Council retained unrestricted reserves of £15,415 (2024: £20,071) and restricted reserves of £53,254 (2024: £nil) with total reserves of £68,669 (2024: £20,071).

Approved by order of the board of trustees on 12 June 2025 and signed on its behalf by:

G Nigel Cohen - Trustee

The Commonwealth Jewish Council

**Independent Examiner's Report to the Trustees of
The Commonwealth Jewish Council**

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2025, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date: 16 June 2025

The Commonwealth Jewish Council

Statement of Financial Activities
for the Year Ended 31st March 2025

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Incoming resources					
Income and endowments from:					
Donations and Legacies		105,336	75,000	180,336	93,800
Investments: Interest		149	296	445	101
		<u>105,485</u>	<u>75,296</u>	<u>180,781</u>	<u>93,901</u>
Resources expended					
<i>Expenditure on charitable activities</i>	<i>4-6</i>				
Charitable activities		80,168	22,042	102,210	67,891
Raising funds		9,631	-	9,631	3,337
Governance		8,790	-	8,790	7,203
Other		11,552	-	11,552	6,399
		<u>110,141</u>	<u>22,042</u>	<u>132,183</u>	<u>84,830</u>
Net Movement in Funds		<u>(4,656)</u>	<u>53,254</u>	<u>48,598</u>	<u>9,071</u>
Reconciliation of Funds					
Total funds brought forward		20,071	-	20,071	11,000
Net Movement in Funds		(4,656)	53,254	48,598	9,071
Total funds carried forward		<u>15,415</u>	<u>53,254</u>	<u>68,669</u>	<u>20,071</u>

The Commonwealth Jewish Council

Balance Sheet
At 31st March 2025

	Notes	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Current Assets					
Cash at bank		16,315	53,254	69,569	20,871
Total current assets		16,315	53,254	69,569	20,871
Creditors: Amounts falling due within one year	8	900	-	900	800
Total net assets		15,415	53,254	68,669	20,071
Funds of the Charity					
Funds		15,415	53,254	68,669	20,071

The financial statements were approved by the Board of Trustees 12 June 2025 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee

The Commonwealth Jewish Council

Notes to the Financial Statements for the Year Ended 31st March 2025

1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds

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.

Going Concern

The accounts have been prepared on a going concern basis.

The Commonwealth Jewish Council

Notes to the Financial Statements
for the Year Ended 31st March 2025

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Donations	105,336	75,000	180,336	93,800
Interest	149	296	445	101
	105,485	75,296	180,781	93,901

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Raising funds</i>				
Meetings	-	-	-	137
Apportioned support costs	9,631	-	9,631	3,200
	9,631	-	9,631	3,337

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Governance</i>				
Accounting Fees (Governance)	1,048	-	1,048	750
Statutory Fees (Governance)	35	-	35	43
Meeting costs	-	-	-	11
Apportioned support costs	7,707	-	7,707	6,399
	8,790	-	8,790	7,203

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Support costs</i>				
IT	1,065	-	1,065	1,710
Other	-	-	-	44
Telephone	227	-	227	133
Insurance	836	-	836	798
Print, Post & Stationery	585	-	585	155
Bank Charges	20	-	20	13
Strategic Consulting Fees	39,856	-	39,856	38,500
Payroll	34,456	-	34,456	-
Outsourced payroll costs	-	-	-	22,642
<i>Less apportioned to:</i>				
Charitable activities	(48,155)	-	(48,155)	(47,997)
Governance	(9,631)	-	(9,631)	(6,399)
Fundraising	(7,707)	-	(7,707)	(3,200)
	11,552	-	11,552	6,399

The Commonwealth Jewish Council

Notes to the Financial Statements
for the Year Ended 31st March 2025

5. CHARITABLE ACTIVITIES

	Direct Activities	Support Costs (note 4)	Total Costs 2025	Total Costs 2024
	£	£	£	£
Advocacy	26,506	17,337	43,843	25,037
Community	19,230	5,779	25,009	22,516
Relationships	4,464	11,556	16,020	15,999
Events	3,855	13,483	17,338	4,339
	<u>54,055</u>	<u>48,155</u>	<u>102,210</u>	<u>67,891</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
Accountants Fees				
Fee for the independent examination of the accounts	898	-	898	750
Payroll services	150	-	150	-
	<u>1,048</u>	<u>-</u>	<u>1,048</u>	<u>750</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2025 nor for the year ended 31st March 2024. There were no trustees' expenses paid for the year ended 31st March 2025 nor for the year ended 31st March 2024.

8 CREDITORS AND ACCRUALS

	Unrestricted	Restricted	2025	2024
	£	£		£
Accruals	900	-	900	800
	<u>900</u>	<u>-</u>	<u>900</u>	<u>800</u>

Commonwealth Jewish Council

England & Wales - Charity number 287564

Accounts

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2024
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
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The Commonwealth Jewish Council

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for the Year Ended 31st March 2024**

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The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year to 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

The Commonwealth Jewish Council

Registered Charity number

287564

Principal address

BCM Box 6871
London
WC1N 3XX

Trustees

Lord Mendelsohn (Chair)
Laura Marks OBE
Howard Rosen CBE
Nigel Cohen

Independent examiner

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees

Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims

The objects of the Council for the public benefit are:

- * to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- * to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- * to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2024

ACTIVITIES

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	2024	2023
	£	£
Advocacy	25,037	19,474
Community	22,516	38,534
Relationships	15,999	13,049
Events	4,339	10,662
	<u>67,891</u>	<u>81,719</u>

Advocacy

Pursuing our goal of the Commonwealth and its nations and institutions adopting the IHRA working definition of antisemitism, we have continued our programme of outreach and relationship development with the diplomatic missions of specific countries. In this regard, several Caribbean and African nations have expressed a little more interest in the issue and though initially resistant, we are hopeful that slowly traction is being achieved. However, clearly, such a process can actually seem glacially slow and require a huge amount of patience.

Simultaneously, we continue to advocate for recognition of all religious communities in the Commonwealth (being the only such body formally accredited throughout the entire Commonwealth) as key engines of civil society progress and made a particularly strong interventions at CHOGM in Rwanda on this front where CJC was represented by a four-strong, Afro-centric delegation at three of the four Forums. Arising from this, CJC achieved a high level meeting with the Commonwealth Foundation to pursue this issue and also opened conversations with the Anglican Communion.

Community

CJC made a decisive intervention at the first-ever gathering of indigenous African Jewish communities, held in Abidjan, Ivory Coast (not itself a Commonwealth country but with communities present from eight Commonwealth nations). CJC helped those present craft the constitution and format of the 'Sub-Saharan African Jewish Alliance' (SAJA) which is now up and running vigorously. CJC continues to give advice and support to this Alliance and is now in the process of affiliating a further two hitherto undiscovered national communities to CJC.

Support for Judaism

CJC's support for a rabbi in East Africa has enabled the provision of Jewish education and community training in Kenya, Uganda and Tanzania. CJC advocated for the community in Cyprus so that the government there would recognise its structures, not least its capacity to provide kosher meat.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2024 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2024 the unrestricted reserves of the Council of £20,071 (2023: £11,000).

Approved by order of the board of trustees on 6 June 2024 and signed on its behalf by:

G Nigel Cohen - Trustee

The Commonwealth Jewish Council
Independent Examiner's Report to the Trustees of
The Commonwealth Jewish Council

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2024, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

1 July 2024

The Commonwealth Jewish Council

Statement of Financial Activities
for the Year Ended 31st March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Incoming resources					
Income and endowments from:					
Donations and Legacies		93,800	-	93,800	63,669
Investments		101	-	101	42
		<hr/> 93,901	<hr/> -	<hr/> 93,901	<hr/> 63,711
Resources expended					
<i>Expenditure on charitable activities</i>	4-6				
Charitable activities		67,891	-	67,891	81,719
Raising funds		3,337	-	3,337	664
Governance		7,203	-	7,203	7,959
Other		6,399	-	6,399	6,493
		<hr/> 84,830	<hr/> -	<hr/> 84,830	<hr/> 96,835
Net Movement in Funds		<hr/> 9,071	<hr/> -	<hr/> 9,071	<hr/> (33,124)
Reconciliation of Funds					
Total funds brought forward		11,000	-	11,000	44,124
Net Movement in Funds		9,071	-	9,071	(33,124)
Total funds carried forward		<hr/> 20,071	<hr/> -	<hr/> 20,071	<hr/> 11,000

The Commonwealth Jewish Council

**Balance Sheet
At 31st March 2024**

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Current Assets					
Cash at bank		20,871	-	20,871	11,800
Total current assets		<u>20,871</u>	<u>-</u>	<u>20,871</u>	<u>11,800</u>
Creditors: Amounts falling due within one year	8	800	-	800	800
Total net assets		<u>20,071</u>	<u>-</u>	<u>20,071</u>	<u>11,000</u>
Funds of the Charity					
Funds		<u>20,071</u>	<u>-</u>	<u>20,071</u>	<u>11,000</u>

The financial statements were approved by the Board of Trustees 6 June 2024 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee

The Commonwealth Jewish Council

Notes to the Financial Statements for the Year Ended 31st March 2024

1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds

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.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Going Concern

The accounts have been prepared on a going concern basis.

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
Donations	93,800	-	93,800	63,669

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2024	2023
	£	£
<i>Raising funds</i>		
Meetings	137	664
Apportioned support costs	3,200	-
	3,337	664

	2024	2023
	£	£
<i>Governance</i>		
Accounting Fees	750	1,431
Meetings	11	-
Statutory Fees	43	35
Apportioned support costs	6,399	6,493
	7,203	7,959

	2024	2023
	£	£
<i>Support costs</i>		
IT	1,710	2,698
Other	44	-
Telephone	133	48
Insurance	798	776
Travel	0	-
Print, Post & Stationery	155	151
Bank Charges	13	49
Strategic Consulting Fees	38,500	42,500
Payroll	-	13,705
Outsourced payroll costs	22,642	4,993
<i>Less apportioned to:</i>		
Charitable activities	(47,997)	(51,934)
Governance	(6,399)	(6,493)
Fundraising	(3,200)	-
	6,399	6,493

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2024

5. CHARITABLE ACTIVITIES

	Direct Activities	Restricted Activities	Support Costs (note 4)	Total Costs 2024	Total Costs 2023
	£	£	£	£	£
Advocacy	2,639	-	22,398	25,037	19,474
Community	16,117	-	6,399	22,516	38,534
Relationships	-	-	15,999	15,999	13,049
Events	1,139	-	3,200	4,339	10,662
	<u>19,895</u>	<u>-</u>	<u>47,996</u>	<u>67,891</u>	<u>81,719</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2024 £	2023 £
Accountants Fees		
Fee for the independent examination of the accounts	750	800
Payroll services	-	289
Other	-	342
	<u>750</u>	<u>1,431</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023. There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

8 CREDITORS AND ACCRUALS

	Total 2024 £	Total 2023 £
Accruals	800	800
	<u>800</u>	<u>800</u>

Commonwealth Jewish Council

England & Wales - Charity number 287564

Accounts

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2023
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

The Commonwealth Jewish Council

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for the Year Ended 31st March 2023**

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The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year to 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

The Commonwealth Jewish Council

Registered Charity number

287564

Principal address

BCM Box 6871
London
WC1N 3XX

Trustees

Lord Mendelsohn (Chair)
Laura Marks OBE
Howard Rosen CBE
Nigel Cohen

Independent examiner

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees

Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims

The objects of the Council for the public benefit are:

- * to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- * to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- * to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2023

ACTIVITIES

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	2023	2022
	£	£
Advocacy	19,474	43,985
Community	38,534	35,479
Relationships	13,049	8,568
Events	10,662	26,000
	<u>81,719</u>	<u>114,032</u>

Advocacy

Pursuing our goal of the Commonwealth and its nations and institutions adopting the IHRA working definition of antisemitism, we have continued our programme of outreach and relationship development with the diplomatic missions of specific countries. In this regard, several Caribbean and African nations have expressed a little more interest in the issue and though initially resistant, we are hopeful that slowly traction is being achieved. However, clearly, such a process can actually seem glacially slow and require a huge amount of patience.

Simultaneously, we continue to advocate for recognition of all religious communities in the Commonwealth (being the only such body formally accredited throughout the entire Commonwealth) as key engines of civil society progress and made a particularly strong interventions at CHOGM in Rwanda on this front where the CJC was represented by a four-strong, Afro-centric delegation at three of the four Forums. Arising from the this, CJC achieved a high level meeting with the Commonwealth Foundation to pursue this issue and also opened conversations with the Anglican Communion.

Community

CJC made a decisive intervention at the first-ever gathering of indigenous African Jewish communities, held in Abidjan, Ivory Coast (not itself a Commonwealth country but with communities present from eight Commonwealth nations). CJC helped those present craft the constitution and format of the 'Sub-Saharan African Jewish Alliance' (SAJA) which is now up and running vigorously. CJC continues to give advice and support to this Alliance and is now in the process of affiliating a further two hitherto undiscovered national communities to the CJC.

Support for Judaism

CJC's support for a rabbi in East Africa has enabled the provision of Jewish education and community training in Kenya, Uganda and Tanzania. CJC advocated for the community in Cyprus so that the government there would recognise its structures, not least its capacity to provide kosher meat.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2023 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2023 the unrestricted reserves of the Council of £11,000 (2022: £44,124).

Approved by order of the board of trustees on 6 July 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'G Nigel Cohen', with a horizontal line extending to the right.

G Nigel Cohen - Trustee

The Commonwealth Jewish Council
Independent Examiner's Report to the Trustees of
The Commonwealth Jewish Council

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2023, which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date:

The Commonwealth Jewish Council

**Statement of Financial Activities
for the Year Ended 31st March 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Incoming resources					
Income and endowments from:					
Donations and Legacies		63,669	-	63,669	119,841
Investments		42	-	42	16
		<u>63,711</u>	-	<u>63,711</u>	<u>119,857</u>
Resources expended					
<i>Expenditure on charitable activities</i>	4-6				
Charitable activities		81,719	-	81,719	114,032
Raising funds		664	-	664	1,748
Governance		7,959	-	7,959	7,751
Other		6,493	-	6,493	5,034
		<u>96,835</u>	-	<u>96,835</u>	<u>128,565</u>
Net Movement in Funds		<u>(33,124)</u>	-	<u>(33,124)</u>	<u>(8,708)</u>
Reconciliation of Funds					
Total funds brought forward		44,124	-	44,124	52,832
Net Movement in Funds		<u>(33,124)</u>	-	<u>(33,124)</u>	<u>(8,708)</u>
Total funds carried forward		<u>11,000</u>	-	<u>11,000</u>	<u>44,124</u>

The Commonwealth Jewish Council

Balance Sheet
At 31st March 2023

		Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	Notes	£	£	£	£
Current Assets					
Cash at bank		11,800	-	11,800	44,832
Total current assets		11,800	-	11,800	44,832
Creditors: Amounts falling due within one year					
	8	800	-	800	708
Total net assets		11,000	-	11,000	44,124
Funds of the Charity					
Funds		11,000	-	11,000	44,124

The financial statements were approved by the Board of Trustees on 6 July 2023 and were signed on its behalf by:



Lord Mendelsohn of Finchley -Trustee



G Nigel Cohen -Trustee

The Commonwealth Jewish Council

Notes to the Financial Statements for the Year Ended 31st March 2023

1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds

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.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Going Concern

The accounts have been prepared on a going concern basis.

The Commonwealth Jewish Council

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2023**

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Donations	63,669	-	63,669	119,841

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2023	2022
	£	£
<i>Raising funds</i>		
Meetings	664	71
Apportioned support costs	-	1,677
	664	1,748
<i>Governance</i>		
Accounting Fees	1,431	1,005
Statutory Fees	35	35
Apportioned support costs	6,493	6,711
	7,959	7,751
<i>Support costs</i>		
IT	2,698	6,167
Other	0	-
Telephone	48	24
Insurance	776	763
Travel	0	-
Print, Post & Stationery	151	234
Bank Charges	49	16
Strategic Consulting Fees	42,500	45,500
Payroll	13,705	47,954
Outsourced payroll costs	4,993	-
<i>Less apportioned to:</i>		
Charitable activities	(51,934)	(87,236)
Governance	(6,493)	(6,711)
Fundraising	-	(1,677)
	6,493	5,034

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. CHARITABLE ACTIVITIES

	Direct Activities	Restricted Activities	Support Costs (note 4)	Total Costs 2023	Total Costs 2022
	£	£	£	£	£
Advocacy	-	-	19,474	19,474	43,985
Community	19,058	-	19,476	38,534	35,479
Relationships	3,311	-	9,738	13,049	8,568
Events	7,416	-	3,246	10,662	26,000
	<u>29,785</u>	<u>-</u>	<u>51,934</u>	<u>81,719</u>	<u>114,032</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2023 £	2022 £
Accountants Fees		
Fee for the independent examination of the accounts	800	615
Payroll services	289	390
Other	342	-
	<u>1,431</u>	<u>1,005</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022. There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

8 CREDITORS AND ACCRUALS

	Total 2023 £	Total 2022 £
Accruals	800	708
	<u>800</u>	<u>708</u>

Commonwealth Jewish Council

England & Wales - Charity number 287564

Accounts

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2022
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

The Commonwealth Jewish Council

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for the Year Ended 31st March 2022**

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The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2022

The trustees present their report with the financial statements of the charity for the year to 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

The Commonwealth Jewish Council

Registered Charity number

287564

Principal address

BCM Box 6871
London
WC1N 3XX

Trustees

Lord Mendelsohn (Chair)
Laura Marks OBE
Howard Rosen CBE
Nigel Cohen

Independent examiner

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees

Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims

The objects of the Council for the public benefit are:

- * to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- * to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- * to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2022

ACTIVITIES

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	2022	2021
	£	£
Advocacy	43,985	16,754
Community	35,479	29,383
Relationships	8,568	1,039
Events	26,000	12,841
Advancing Judaism	-	3,839
Other	-	1,919
	<u>114,032</u>	<u>65,775</u>

Advocacy

The CJC has continued to work with its Diplomatic and Advocacy Advisory Group to progress its campaigns.

The environmental strand of our work, under the heading 'Small Islands: Big Challenges' has been further extended by the creation of 'climate champions' in most of our affiliates, alerting us to issues and able to project our concerns on the ground.

The CJC was also strongly represented at the United Nations' five-yearly climate change gathering, COP26. In addition to networking, it accorded us the opportunity to discuss the role of religion and religious communities in the fight against climate change.

The CJC continues as one of the only two Accredited Organisations to the Commonwealth to have a specific interest in religion. Arising from this, we were able to raise awareness of Commonwealth organisations of religions and religious communities within civil society.

The CJC progressed its campaign to encourage Commonwealth governments and institutions to adopt the widely accepted IHRA Working Definition of anti-semitism.

During the year, we worked with governments to advance human rights, with notable success in Nigeria, South Africa and Sri Lanka.

Community

We carried out a number of activities to support communities in the Commonwealth, including:

- arranging regional gatherings of members throughout the Commonwealth, creating and developing a richer network and inter-relationship, as well as a sharing of issues, challenges and solutions. This sense of connection was enhanced through our regular newsletters.
- funding a number of projects to enhance community development, including connecting with communities in Pakistan and affiliating with the Ibo Jews of Nigeria.
- holding our model Pesach (Passover) Seder (ceremonial meal), welcoming diplomatic representatives from nearly half of the countries of the Commonwealth, as well as the Secretary General of the Commonwealth and the Director General of the Commonwealth Foundation
- facilitating a worldwide link up between Jewish communities during the festival of Sukkot (Tabernacles), giving a rare and rich insight into the wonderful diversity and vigour of our communities.
- publishing a booklet of community development programmes and ideas to help communities choose what else they might do to enthuse and engage their members and those not yet affiliated.
- establishing of a Commonwealth-wide network of Jewish women, enabling Jewish women to both share and extend their activities for the benefit of both the Jewish People and the world at large

Support for Judaism

During the year, the CJC worked with a number of vulnerable and/or emerging Jewish communities.

We circulated a number of live seasonal messages from our CEO at special occasions in the Jewish calendar, offering a Jewish teaching or way of connecting the specific Jewish occasion to contemporary realities.

We helped facilitate the activities of a rabbi in East Africa to work with the Kenyan Jewish community, and to provide help as well to our affiliates in Uganda and Tanzania.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2022 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2022 the unrestricted reserves of the Council of £44,124 (2021: £52,832), whilst restricted reserves were £nil (2021: £nil).

Approved by order of the board of trustees on 9 June 2022 and signed on its behalf by:

G Nigel Cohen - Trustee

The Commonwealth Jewish Council
Independent Examiner's Report to the Trustees of
The Commonwealth Jewish Council

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2022, which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date: 3 August 2022

The Commonwealth Jewish Council

**Statement of Financial Activities
for the Year Ended 31st March 2022**

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Notes	£	£	£	£
Incoming resources				
Income and endowments from:				
Donations and Legacies	119,841	-	119,841	122,036
Investments	16	-	16	26
	<hr/> 119,857	<hr/> -	<hr/> 119,857	<hr/> 122,062
Resources expended				
<i>Expenditure on charitable activities</i>	<i>4/5</i>			
Charitable activities	114,032	-	114,032	65,775
Raising funds	1,748	-	1,748	9,680
Governance	7,751	-	7,751	10,768
Other	5,034	-	5,034	3,838
	<hr/> 128,565	<hr/> -	<hr/> 128,565	<hr/> 90,061
Net Movement in Funds	<hr/> (8,708)	<hr/> -	<hr/> (8,708)	<hr/> 32,001
Reconciliation of Funds				
Total funds brought forward	52,832	-	52,832	20,831
Net Movement in Funds	(8,708)	-	(8,708)	32,001
Total funds carried forward	<hr/> 44,124	<hr/> -	<hr/> 44,124	<hr/> 52,832

The Commonwealth Jewish Council

**Balance Sheet
At 31st March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Current Assets					
Cash at bank		44,832	-	44,832	53,632
Total current assets		44,832	-	44,832	53,632
Creditors: Amounts falling due within one year	8	708	-	708	800
Total net assets		44,124	-	44,124	52,832
Funds of the Charity					
Funds		44,124	-	44,124	52,832

The financial statements were approved by the Board of Trustees on 9 June 2022 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee

The Commonwealth Jewish Council

Notes to the Financial Statements for the Year Ended 31st March 2022

1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds

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.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Going Concern

The accounts have been prepared on a going concern basis.

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Donations	119,841	-	119,841	122,036

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2022	2021
	£	£
<i>Raising funds</i>		
Meetings	71	83
Apportioned support costs	1,677	9,597
	1,748	9,680

	2022	2021
	£	£
<i>Governance</i>		
Accounting Fees	1,005	1,136
Statutory Fees	35	35
Apportioned support costs	6,711	9,597
	7,751	10,768

	2022	2021
	£	£
<i>Support costs</i>		
IT	6,167	1,123
Other	0	-
Telephone	24	-
Insurance	763	728
Travel	0	-
Print, Post & Stationery	234	166
Bank Charges	16	203
Strategic Consulting Fees	45,500	38,500
Payroll	47,954	36,059
<i>Less apportioned to:</i>		
Charitable activities	(87,236)	(53,747)
Governance	(6,711)	(9,597)
Fundraising	(1,677)	(9,597)
	5,034	3,838

The Commonwealth Jewish Council

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

5. CHARITABLE ACTIVITIES

	Direct Activities	Dedicated Activities	Support Costs (note 4)	Total Costs 2022	Total Costs 2021
	£	£	£	£	£
Advocacy	5,400	-	38,585	43,985	16,754
Community	18,703	-	16,776	35,479	29,383
Relationships	180	-	8,388	8,568	1,039
Events	2,513	-	23,487	26,000	12,841
Advancing Judaism	-	-	-	-	3,839
Other	-	-	-	-	1,919
	<u>26,796</u>	<u>-</u>	<u>87,236</u>	<u>114,032</u>	<u>65,775</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2022 £	2021 £
Accountants Fees		
Fee for the independent examination of the accounts	615	800
Payroll services	390	336
	<u>1,005</u>	<u>1,136</u>

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021. There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

8 CREDITORS AND ACCRUALS

	Total 2022 £	Total 2021 £
Accruals	708	800
	<u>708</u>	<u>800</u>

Commonwealth Jewish Council

England & Wales - Charity number 287564

Accounts

REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31st March 2021
for
The Commonwealth Jewish Council

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

The Commonwealth Jewish Council

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for the Year Ended 31st March 2021**

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The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year to 31 March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name

The Commonwealth Jewish Council

Registered Charity number

287564

Principal address

BCM Box 6871

London

WC1N 3XX

Trustees

Lord Mendelsohn (Chair)

Laura Marks OBE

Howard Rosen CBE

Nigel Cohen

Independent examiner

Anna Chapman FCA

Chapman Worth Limited

Unit 3 The Old Estate Yard

High Street, East Hendred

OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Commonwealth Jewish Council is the working name of the Commonwealth Jewish Trust. The Trust is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees

Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management

The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims

The objects of the Council for the public benefit are:

- * to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework
- * to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and
- * to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

The Commonwealth Jewish Council

Report of the Trustees for the Year Ended 31st March 2021

ACTIVITIES

The Trust's activities include:

- a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups
- b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety
- c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life
- d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community
- e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE

The significant activities of the Charity during the year, set out in Note 5 to the accounts, are summarised below:

	2021	2020
	£	£
Advocacy	16,754	21,961
Communty	29,383	30,071
Relationships	1,039	9,986
Events	12,841	18,494
Advancing Judaism	3,839	3,713
Other	1,919	1,854
	<u>65,775</u>	<u>86,079</u>

Advocacy

The CJC has continued to work with its Diplomatic and Advocacy Advisory Group to progress its campaigns. The environmental strand of our work, broadly under the heading 'Small Islands: Big Challenges' has been enhanced by the publication this year of a manifesto entitled 'In pursuit of Climate Justice' through which Jewish communities and national governments have been challenged to raise their game on this front. The CJC is bringing together a group of 'climate champions' from every affiliated community to seek to ensure that all affiliates do more to both act and advocate on this critical issue. Related to this and aware of the aggravating effect of the Covid pandemic, the CJC has also written to all the international and intergovernmental bodies that have influence on or responsibility for intentional financial arrangements to urge a more sympathetic regime in relation to debt management and loan schemes on behalf of the poorest nations in the Commonwealth, to enable them to cope with and respond to the effects of both Covid19 and the impact of climate change.

The CJC has continued to progress its campaign to encourage Commonwealth governments and institutions to adopt the widely accepted IHRA Working Definition of anti-semitism. This is clearly a slow process and will take many years to complete, so we are working our way through countries one at a time to build relationships to facilitate understanding and acceptance of both the need to do this and the virtue of the Working Definition provided by IHRA.

The CJC takes seriously its unsought role as one of the only two Accredited Organisations to the Commonwealth to have a specific interest in religion. Arising from this, the CJC has taken every opportunity to encourage the engines of the Commonwealth to take more seriously and to recognise the potency and significance of religions and religious communities within civil society. Unfortunately, the planned model Pesach (Passover) Seder (ceremonial meal) which was set to welcome diplomatic representatives from several countries of the Commonwealth in central London had to be cancelled at the last minute due to the pandemic restrictions but it is hoped to run this in future years. Online, the CJC organised a wide-ranging and internationally very well attended webinar entitled 'Faith in the Commonwealth' which included the Bishop of London, the Catholic Archbishop of Kigali and the Chief Rabbi as three of its speakers and was honoured with an opening message from His Royal Highness Prince Charles. Arising out of this, the CJC used its organising power and good offices to set up the Inter-Religious Commonwealth Youth Alliance (IRCYA) as a means for young people from the Commonwealth to work together across religions and national boundaries on whatever social issues they deem to be most requiring attention. Now that it is established with a significant number of activists from several religions and even more countries, the CJC continues to offer the IRCYA support but has no desire to control or supervise it. We continue to seek ways in which the fact and effect of religions can be expressed and recognised in Commonwealth conversations, not least at the upcoming CHOGM in Kigali in June 2021 and at COP26 in Glasgow in November 2021.

The CJC has written to the Sri Lankan authorities who have imposed a requirement of cremation on all deaths in the country due to Covid. However, as has been made clear, this contravenes Jewish religious requirements and thus offends all the recognised protocols on freedom of religion. So far there has not been the courtesy of any direct response but the Sri Lankan government has indicated that it is reviewing the policy.

Community

Due to pandemic restrictions, it has been impossible this year to maintain our usual programme of community visits, but instead we have instituted bi-annual regional gatherings of our country vice-presidents, thereby actually creating and developing a richer network and inter-relationship, as well as a sharing of issues, challenges and solutions, than had been possible hitherto. These 'meet-ups' have proved so popular that they will almost certainly become a permanent feature of the CJC's work with its community members, even when visits and travel start up again.

A full programme of newsletters has been maintained throughout the year and social media were once again extensively utilised to connect communities with each other as well as with the CJC.

The CJC has continued to fund projects proposed by its membership which would enhance community development through its small grants programme, though a number of these initiatives have had to hold back due to Covid restrictions. We have connected with a group in Pakistan and have been pleased to engage with them, though their circumstances are quite exceptional and we are spending a fair amount of time trying to understand what would be most useful and effective in helping them develop their activities.

During the festival of Sukkot (Tabernacles) in the autumn, the CJC was a full partner in, and a key facilitator of, a worldwide link up between Jewish communities, giving rise to a widely broadcast programme offering a rare and rich insight into the wonderful diversity and vigour of our communities.

The CJC published a booklet of community development programmes and ideas to help communities choose what else they might do to enthuse and engage their members and those not yet affiliated.

By the year's end, plans were well advanced for the creation of a Commonwealth-wide network of Jewish women, which would enable Jewish women to both share and extend their activities for the benefit of both the Jewish People and the world at large

Support for Judaism

In the last year, the CJC has developed its knowledge of and relationship with a number of vulnerable and/or emerging Jewish communities. As we grow in our understanding of their needs and circumstances, we are becoming more skilled and capable of knowing how best to help their expression and enrichment of Jewishness in their place.

A number of live seasonal messages from our CEO have been put out on social media at special occasions in the Jewish calendar throughout the year, offering a Jewish teaching or way of connecting the specific Jewish occasion to contemporary realities. These messages not only raise the profile of the CJC but also provide a Jewish teaching/learning opportunity for communities who often do not have much by way of Judaic educational resources.

Plans were finalised - but again held up - for the (part-time) employment of a rabbi in East Africa, working with the Kenyan Jewish community, and to provide help as well to our affiliates in Uganda and Tanzania.

FINANCIAL REVIEW

Reserves policy

The Council's unrestricted funds held at 31 March 2021 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2021 the unrestricted reserves of the Council of £52,832 (2020: £16,336), whilst restricted reserves were £nil (2020: £4,495).

Approved by order of the board of trustees on 17 July 2021 and signed on its behalf by:

G Nigel Cohen - Trustee

The Commonwealth Jewish Council

**Independent Examiner's Report to the Trustees of
The Commonwealth Jewish Council**

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2021, which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

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:

- (i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- (ii) the accounts do not accord with those records; or
- (iii) 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.

Anna Chapman FCA
Chapman Worth Limited
Unit 3 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date: 8 September 2021

The Commonwealth Jewish Council

Statement of Financial Activities
for the Year Ended 31st March 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Notes	£	£	£	£
Incoming resources				
Income and endowments from:				
Donations and Legacies	122,036	-	122,036	112,790
Investments	26	-	26	65
	<u>122,062</u>	<u>-</u>	<u>122,062</u>	<u>112,855</u>
Resources expended				
<i>Expenditure on charitable activities</i>	<i>4/5</i>			
Charitable activities	61,280	4,495	65,775	86,079
Raising funds	9,680	-	9,680	10,112
Governance	10,768	-	10,768	10,355
Other	3,838	-	3,838	3,712
	<u>85,566</u>	<u>4,495</u>	<u>90,061</u>	<u>110,258</u>
Net Movement in Funds	<u>36,496</u>	<u>(4,495)</u>	<u>32,001</u>	<u>2,597</u>
Reconciliation of Funds				
Total funds brought forward	16,336	4,495	20,831	18,234
Net Movement in Funds	36,496	(4,495)	32,001	2,597
Total funds carried forward	<u>52,832</u>	<u>-</u>	<u>52,832</u>	<u>20,831</u>

The Commonwealth Jewish Council

Balance Sheet
At 31st March 2021

		Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	Notes	£	£	£	£
Current Assets					
Cash at bank		53,632	-	53,632	24,665
<i>Total current assets</i>		53,632	-	53,632	24,665
Creditors: Amounts falling due within one year	8	800	-	800	3,834
<i>Total net assets</i>		52,832	-	52,832	20,831
Funds of the Charity					
Funds	9	52,832	-	52,832	20,831

The financial statements were approved by the Board of Trustees on 14 July 2021 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee

The Commonwealth Jewish Council

**Notes to the Financial Statements
for the Year Ended 31st March 2021**

1. BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2. ACCOUNTING POLICIES

The accounts present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs

The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds

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.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses.

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Going Concern

The accounts have been prepared on a going concern basis.

The Commonwealth Jewish Council

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

3. ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
Donations	122,036	-	122,036	112,790

4. ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	2021	2020
	£	£
<i>Raising funds</i>		
Meetings	83	830
Apportioned support costs	9,597	9,282
	9,680	10,112

	2021	2020
	£	£
<i>Governance</i>		
Accounting Fees	1,136	1,038
Statutory Fees	35	35
Apportioned support costs	9,597	9,282
	10,768	10,355

	2021	2020
	£	£
<i>Support costs</i>		
IT	1,123	1,104
Other	0	66
Telephone	0	36
Insurance	728	803
Travel	0	110
Print, Post & Stationery	166	296
Bank Charges	203	149
Strategic Consulting Fees	38,500	36,000
Payroll	36,059	35,686
<i>Less apportioned to:</i>		
Charitable activities	(53,747)	(51,974)
Governance	(9,597)	(9,282)
Fundraising	(9,597)	(9,282)
	3,838	3,712

The Commonwealth Jewish Council

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

5. CHARITABLE ACTIVITIES

	Direct Activities	Dedicated Activities	Support Costs (note 4)	Total Costs 2021	Total Costs 2020
	£	£	£	£	£
Advocacy	5,236	-	11,518	16,754	21,961
Community	(66)	4,495	24,954	29,383	30,071
Relationships	1,039	-	-	1,039	9,986
Events	1,324	-	11,517	12,841	18,494
Advancing Judaism	-	-	3,839	3,839	3,713
Other	-	-	1,919	1,919	1,854
	<u>7,533</u>	<u>4,495</u>	<u>53,747</u>	<u>65,775</u>	<u>86,079</u>

6. DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	2021 £	2020 £
Accountants Fees		
Fee for the independent examination of the accounts	800	720
Payroll services	336	-
	<u>1,136</u>	<u>720</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020. There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

8. CREDITORS AND ACCRUALS

	Total 2021 £	Total 2020 £
Creditors	-	-
Accruals	800	3,834
	<u>800</u>	<u>3,834</u>

9. CHARITY FUNDS

Details of funds held and movements during the current reporting period

Fund names	Purpose and restrictions	Start of year £	Income £	Expenditure £	End of year £
Community Fund	Community support	<u>4,495</u>	-	<u>(4,495)</u>	-