

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

The Commonwealth Jewish Council

**Contents of the Financial Statements
for the Year Ended 31st March 2021**

	Page
Report of the Trustees	3 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 12

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
Communtiy	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

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Incoming resources					
Income and endowments from:					
Donations and Legacies		122,036	-	122,036	112,790
Investments		26	-	26	65
		122,062	-	122,062	112,855
Resources expended					
<i>Expenditure on charitable activities</i>	4/5				
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
		85,566	4,495	90,061	110,258
Net Movement in Funds		36,496	(4,495)	32,001	2,597
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		52,832	-	52,832	20,831

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
Total current assets		53,632	-	53,632	24,665
Creditors: Amounts falling due within one year	8	800	-	800	3,834
Total net assets		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>	-