

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
High Street, East Hendred
OX12 8JY

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

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	Notes	£	£	£	£
Incoming resources					
Income and endowments from:					
Donations and Legacies		93,800	-	93,800	63,669
Investments		101	-	101	42
		<u>93,901</u>	<u>-</u>	<u>93,901</u>	<u>63,711</u>
Resources expended					
<i>Expenditure on charitable activities</i>	<i>4-6</i>				
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
		<u>84,830</u>	<u>-</u>	<u>84,830</u>	<u>96,835</u>
Net Movement in Funds		<u>9,071</u>	<u>-</u>	<u>9,071</u>	<u>(33,124)</u>
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		<u>20,071</u>	<u>-</u>	<u>20,071</u>	<u>11,000</u>

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		20,871	-	20,871	11,800
Creditors: Amounts falling due within one year					
	8	800	-	800	800
Total net assets		20,071	-	20,071	11,000
Funds of the Charity					
Funds		20,071	-	20,071	11,000

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>