

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

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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
	80,168	22,042	102,210	67,891

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.

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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
		105,485	75,296	180,781	93,901
Resources expended					
<i>Expenditure on charitable activities</i>	4-6				
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
		110,141	22,042	132,183	84,830
Net Movement in Funds		(4,656)	53,254	48,598	9,071
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		15,415	53,254	68,669	20,071

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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.

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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>