



The Council of Christians and Jews

(Registered Charity No. 238005)

**Trustees' Report and Financial Statements
For the Year Ended 31st March 2018**

**Registered Office:
Mary Sumner House
24 Tufton St.
Westminster
London, SW1P 3RB**

www.ccj.org.uk

THE COUNCIL OF CHRISTIANS AND JEWS

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THE COUNCIL OF CHRISTIANS AND JEWS

LEGAL INFORMATION

Patron

Her Majesty The Queen

Presidents

The Archbishop of Canterbury
The Cardinal Archbishop of Westminster
The Archbishop of Thyateira and Great Britain
The Moderator of the General Assembly of the Church of Scotland
The Free Churches Moderator
The Chief Rabbi of the United Hebrew Congregations of the Commonwealth
The Senior Rabbi of Masorti Judaism
The Senior Rabbi of the Movement for Reform Judaism
The Chief Executive of Liberal Judaism
The Spiritual Head of the Spanish and Portuguese Jews' Congregation

Vice Presidents

Lord Carey of Clifton	Revd Dr David Coffey	Mrs Elizabeth Corob
Mr Henry Grunwald QC	Lord Harries of Pentregarth	Rt. Revd Dr Christopher Herbert
Dr Lionel Kopelowitz MBE	Sir Timothy Sainsbury	Mr Clive Marks OBE FCA
Dr Christopher Moran KFO	Mr R Stephen Rubin OBE	Baroness Richardson of Calow OBE

Trustees

Chair: Rt Revd Dr Michael Ipgrave OBE
Vice Chairs: Lord Michael Farmer, Mr Maurice Ostro OBE KFO
Hon. Treasurers: Mr Andrew Mainz FCA, Mr Duncan Irvine (from 13 Mar. 2018)
Hon. Secretaries: Dr Ann Conway-Jones (until 17 Oct. 2017), Mr David Arnold MBE, Fr. Patrick Moriarty (from Oct. 17 2017)
Mr Zaki Cooper, Wing Cmdr Stephen Griffiths MBE (until 17 Oct. 2017), Dr Sally Guthrie, Mr Michael Hockney MBE CCMI, Lord Michael Howard of Lympne CH PC QC,
Most Revd Kevin McDonald, Revd Dr David Muir, Mr Vivian Wineman,
Mrs Suzanne Jacobs, Mrs Ingrid Stellmacher, Revd Malcolm Weisman OBE OCF

Advisory Board

Rt Revd Dr Michael Ipgrave OBE
Mr David Arnold MBE, Dr Ann Conway-Jones (until Oct 17 2017), Fr. Patrick Moriarty (from Oct.17 2017)
Mr James Leek, Mr Ray Wicksman Sr. Teresa Brittain, Mr Stephen Weil, Wing Cmdr Stephen Griffiths MBE (until Oct. 17 2017), Dr Sally Guthrie, Mrs Margaret Harrison, Sr Isabel Smyth, Rabbi Mark Solomon (from Oct. 17 2017)

Director: Elizabeth Harris-Sawczenko

Auditors:

Mazars LLP
Times House
Throwley Way
Sutton Surrey SM1 4JQ

Bankers:

Unity Trust Bank plc
Nine Brindleyplace
BIRMINGHAM
B1 2HB

Registered Office:

Mary Sumner House
24 Tufton St.
Westminster
London, SW1P 3RB

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2018

The Trustees present their report along with the financial statements of the charity for the year ended 31 March 2018.

Reference and administrative details

The Council of Christians and Jews ("CCJ") is an unincorporated trust, registered with the Charity Commission under charity number 238005, and governed by a constitution adopted on 31 December 1997. The constitution was reviewed and a revised version presented to the Annual General Meeting in October 2014. The original Council was formally constituted at a meeting of representatives of the Christian and Jewish communities on 20 March 1942.

The office space during the year relocated to 1st Floor Network HQ, 333 Edgware Road, London NW9 6TD

Objectives and Activities

The stated objectives of the charity as set out in the Constitution of the Council of Christians and Jews dated 3rd December 1997 are:

1. To promote religious and cultural understanding between Christian and Jewish communities;
2. To work for the elimination of religious and racial prejudice, hatred and discrimination with particular reference to antisemitism; and
3. To promote religious and racial harmony on the basis of the ethical and social teachings common to Judaism and Christianity.

How the charity has worked to achieve these objectives

CCJ's work focuses on 3 main categories:

1. Dialogue

This year CCJ began its 75th Anniversary celebrations, opened at the October 2017 AGM. Special events have been run both locally and nationally throughout the first half of the anniversary year.

CCJ's core dialogue work also continued in our 30 local branches across the UK. Around 1,400 members attend activities throughout the year which include hosting speakers, celebrating religious holidays and social events. This year saw the third residential conference for branch members which was again well-attended and focused on CCJ's achievements over the past 75 years and looking towards the future. Staff members also presented at branch meetings around the UK throughout the year.

A number of events and activities have enabled the development of dialogue between individuals and institutions, especially where conversations have previously been difficult. In particular, CCJ continues to host a regular dialogue group of Jewish and Christian leaders with a range of perspectives on the Israeli/Palestinian situation and has led another successful study tour to the region. Group participants continue to meet and plan activities together. CCJ also ran the first Rabbi/Clergy conference in Manchester attended by 70 Rabbis and Clergy from 17 denominations as part of the 75th Anniversary activities. This conference established a new Rabbi/Clergy network. The event was sponsored by the Church Urban Fund's Near Neighbours programme.

This year saw the completion of the second year of the CCJ Campus Leadership Programme. CCJ trained 13 Christian and Jewish leaders who were active on 7 campuses. The programme seeks to identify, train and support students on campuses in the UK to be inter faith leaders, addressing faith issues and potential areas of conflict. They are mentored by faith leaders and report to the Presidents of the Council of Christians and Jews and the Minister for Communities and Local Government.

2. Education

CCJ continued to provide informal education at theological colleges around the UK, centres of Jewish learning, on campus to Chaplains, to synagogues and churches on a broad range of issues. For the second

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2018

time, CCJ provided a 3-month work placement in the CCJ office for an Anglican Ordinand in Training. CCJ also hosted seminars in London on topics such as the histories of the Jewish and Christian communities. CCJ staff were also active in explaining Judaism and Christianity in local schools, and attended the Christian Greenbelt festival again.

This year as part of the 75th Anniversary celebrations an Alumni network was established for Alumni of CCJ's Yad Vashem Clergy seminar. The first event featured a well-known Holocaust Survivor and prominent writer in the field and was well attended. Additionally, in partnership with Yad Vashem's International School of Holocaust Studies, CCJ's annual 10-day seminar for Christian clergy took place in Jerusalem for the 11th consecutive year. This project is always oversubscribed, testament to its success. It involves church leaders from every part of the UK and all Church denominations. CCJ is also active on the advisory committee of the national Holocaust Memorial Day Trust.

3. Social Action

CCJ ran a national conference for Rabbis and Clergy in March 2018 that focused on building local networks to reinforce and create more social action initiatives locally. The conference focused on: tackling hate crime and antisemitism with expert speakers on the topic leading the discussion; working to tackle human slavery and trafficking and; helping the homeless and needy through shelters and drop in centres as well as theological discussion. The conference launched the first Rabbi/Clergy action network to keep Rabbis and Clergy informed of existing initiatives, create new partnerships and projects and raise the profile of CCJ's work in social action initiatives.

CCJ ran its first public policy seminar on Freedom of Speech led by a panel of academic experts and attended by Christian and Jewish policy makers, parliamentarians, researchers and community activists, among others.

CCJ also continues to raise awareness of antisemitism through its 'Still an Issue' campaign and of persecution of Christians in the Middle East through its 'If Not Now When' initiative.

Communications

CCJ's 75th Anniversary was covered widely in the Christian, Jewish and National press, including articles by the Archbishop of Canterbury and the Chief Rabbi of the United Hebrew Congregation and the Commonwealth. CCJ's website is widely used by members and the general public. Two editions of the charity's magazine *Common Ground* were published during the year. The second edition was an anniversary edition. An electronic newsletter is mailed to all members and stakeholders each week and its readership has increased over the period. CCJ staff have been published widely in the Christian and Jewish press throughout the year and also been interviewed on radio networks. CCJ is also regularly active on social media (Twitter and Facebook).

International Council of Christians and Jews (ICCJ) and other Interfaith Bodies

CCJ is a member organisation of the International Council of Christians and Jews and the Inter Faith Network (IFN). Three members of staff participated in the annual ICCJ conference Bonn in 2017 on the topic of Martin Luther and 500 years of Reform in Christianity and Judaism. The CCJ Director presented a session.

Achievements and Performance

The CCJ received a grant from the Archbishop of Canterbury's Discretionary Fund in acknowledgement of the significant impact and growth of CCJ's Programmes. All CCJ programmes were fully evaluated in the current year and a strategic plan for programming was set for the coming year.

CCJ successfully began implementation of new Data Protection Legislation to be brought in on May 25th 2018.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2018

Future objectives

CCJ continues to grow the Yad Vashem Alumni network and the Campus Leadership initiative is extending to further campuses. Alumni of the Israel/Palestine study tours will act as models for dialogue in various fora and communities. CCJ continues to strengthen communication and cooperation between the branches and the national office. In the coming year CCJ staff and advisory board members will lead a training day for branch chairs and secretaries looking at ways to strengthen links between the work of branches and the national programmes. In June 2018 CCJ held a fundraising dinner for CCJ supporters with a key note speaker to mark its 75th Anniversary. All proceeds will go towards CCJ projects. CCJ held a large garden party at Westminster Abbey for all members and stakeholders to mark CCJ's 75th Anniversary. CCJ has also implemented the new GDPR legislation.

Public Benefit

The Trustees confirm that, in making decisions about activities, they have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

Structure, governance and membership

CCJ is governed by a Constitution and is administered by a Board of Trustees comprising the Chair; two Vice Chairs; two Honorary Treasurers; and two Honorary Secretaries elected by the members. In addition, two members of the Advisory Board are invited by the Trustees to join the Board of Trustees following the recommendation of the Advisory Board. The Board of Trustees may also appoint other Trustees as they deem expedient. The Director has responsibility for the daily management of the charity, as delegated by the Trustees.

The charity is a membership organisation. A person is eligible for membership of the Council if he or she subscribes to the purposes of the Council. The property and assets of the charity are administered and managed by the Board of Trustees, with advice from the Advisory Board.

Changes in Trustees

Mr Duncan Irvine joined the Board of Trustees in March 2017 as joint Honorary Treasurer. This appointment will be ratified at the 2018 AGM. Father Patrick Moriarty joined the Board of Trustees on October 17th 2017 as Joint Honorary Secretary when Dr Ann Conway Jones stood down.

Staff

At the end of November 2017, one full-time staff member left the charity and was replaced by another full-time staff member in the same month. CCJ continues to employ 5 full-time staff members and 1 part-time staff member two days per week. The remuneration of the staff is reviewed annually.

Volunteers

CCJ's 30 local branches are each organised by a committee of volunteers. A volunteer Branch Liaison Manager works two days per week based in the London office and supports the work of the branch committees.

Senior management staff

The Trustees delegate the directing and controlling, running and operating of the charity to the Director on a day-to-day basis.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2018

How the charity is supported:

1. **Membership:** Individual membership costs £30 a year; joint membership £45 and corporate membership (e.g. church or synagogue) £60.
2. **Donations:** The charity benefits from regular giving or one-off donations by supporters. The Trustees are particularly grateful to the following who have donated substantial funds during this period: Lord Michael Farmer, Mr Graham Edwards, Mr Keith Breslauer, Dr Joy Barrow, Sir Trevor Chinn, Mr Michael Makower, Mr Maurice Ostro, OBE, KFO.
Appeals to members and readers were made through *Common Ground*.
3. **Gift Aid:** Tax on donations is reclaimed under Gift Aid where appropriate.
4. **Grants:** The charity makes applications to grant-giving bodies, trusts and foundations. These include The Charles Wolfson Charitable Trust, Sainsbury Family Charitable Trusts, The Methodist Church, The United Reformed Church, Westhill Endowment, Association of Jewish Refugees, Pears Foundation, Bnai Brith Leo Baeck Lodge, Michael and Barbara Davis Charitable Foundation, Gerald Ronson Family Foundation, Bridging Trust, Conference on Jewish Material Claims Against Germany, The Archbishop of Canterbury's Discretionary Fund, Rubin Foundation Charitable Trust, Maurice and Hilda Laing Charitable Foundation, Audrey and Stanley Burton Charitable Trust, G.S. Plaut Charitable Trust, David and Ruth Lewis Family Charitable Trust, Carroll Marx Charitable Foundation, Harold Hyam Wingate Foundation, Wild Rose Trust, Rothschild Foundation Hanadiv Europe, and Church Urban Fund. The Trustees record their deep appreciation to all the charitable trusts and foundations that have supported CCJ's work over the past year.
5. **Fundraising activities:** The charity relies on significant outreach to new and existing trusts and foundations as well as individual donors. A fundraising dinner was organised in June 2018 to celebrate the 75th anniversary of the Council of Christians and Jews.
6. **Legacies:** The organisation benefitted from a significant increase in legacies during the reporting period and continued its own Legacy Campaign. During the year the charity was notified of a significant legacy £375,938 which was received after the end of the financial year. The funds will be invested for use, as the Trustees decide, in support of the continuing activities of CCJ, such as the new office accommodation and additional staff resource. These funds will also allow CCJ to plan for projects and programmes lasting several years. CCJ will continue to seek grants and donations to fund all its projects and programmes.

Financial Review

The financial statements have been prepared in accordance with the accounting policies and comply with the charity's trust deed and applicable law. Due to the legacy received, there was a significant surplus on activities of £408,316 giving a net income of £406,513 with a loss on investments of £1,803 for the year. The charity continues to aim to operate within its overall level of income.

Pages 11 and 12 of this document identify the financial activities of the charity for the year.

Reserves Policy

The policy of the trustees continues to be to maintain sufficient reserves to enable the charity to continue running for at least 12 months and to meet its liabilities. The trustees consider the levels of reserves to be sufficient.

Investment Policy

The investment policy is to use professional investment managers to invest part of the funds of the Charity in appropriate collective funds. The performance of these investments is monitored regularly by the trustees.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2018

Risk Assessment

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

A key element in the management of financial risk is the maintenance of an effective fundraising strategy which identifies sustainable funding sources, together with increasing interest and commitment from potential members and donors.

Statement of Disclosure to Auditors

So far as Trustees are aware:

- a) There is no relevant audit information of which the Charity's auditors are unaware; and
- b) They have taken all the steps that they ought to have taken as Trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Statement of Trustees' responsibilities

The Trustees are required by charity law to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity at the end of the financial year.

In preparing the accounts, the Trustees are required to:

- Confirm that suitable accounting policies have been used and applied consistently;
- Make judgements and estimates that are reasonable and prudent;
- Confirm that applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- That the financial statements have been prepared on the going concern basis.

The Trustees are also responsible for:

- Keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011; and
- Safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed *12th September* 2018 on their behalf by:



The Rt. Revd Dr Michael Igrave OBE
Chairman

THE COUNCIL OF CHRISTIANS AND JEWS

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

Opinion

We have audited the financial statements of Council of Christians and Jews (the 'charity') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' Report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE COUNCIL OF CHRISTIANS AND JEWS

Use of the audit report

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and regulations made or having effect thereunder. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's Ethical Standard. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Signed: *Mazars LLP*

Mazars LLP Chartered Accountants and Statutory Auditor

Times House, Throwley Way, Sutton, Surrey, SM1 4JQ

Date: *26th September 2018*

Mazars LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE COUNCIL OF CHRISTIANS AND JEWS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2018

	Notes	Unrestricted £	Restricted £	2018 £	2017 (See Note 2) £
Income					
Donations and Legacies	3	619,196	109,811	729,007	388,899
Other Trading Activities	4	-	-	-	-
Income from Investments	5	11,737	-	11,737	12,161
Income from charitable activities	6	37,401	-	37,401	47,771
Total income		<u>668,334</u>	<u>109,811</u>	778,145	448,831
Expenditure					
Expenditure on Raising Funds	7	43,738	-	43,738	42,762
Expenditure on Charitable activities	8	208,486	117,605	326,091	406,963
Total expenditure		<u>252,224</u>	<u>117,605</u>	369,829	449,725
Net income/(expenditure) before gains/(losses) on investments		416,110	(7,794)	408,316	(894)
Net (losses)/gains on investments		(1,803)	-	(1,803)	42,371
Net income/(expenditure)		414,307	(7,794)	406,513	41,477
Transfers between funds	17	<u>(28,494)</u>	<u>28,494</u>	-	-
Net movements in funds		385,813	20,700	406,513	41,477
Reconciliation of funds					
Funds brought forward	17	436,938	42,539	479,477	438,000
Funds carried forward	17	<u>822,751</u>	<u>63,239</u>	885,990	479,477

There are no recognised gains or losses in either the current or previous year other than those included in the Statement of Financial Activities. All activities relate to continuing operations.

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BALANCE SHEET AS AT 31 MARCH 2018

	Notes	2018 £	2018 £	2017 £	2017 £
Fixed Assets					
Tangible Fixed Assets	13	1,210		2,165	
Investments	14	<u>378,979</u>		<u>369,045</u>	
			380,189		371,210
Current assets					
Debtors	15	427,348		8,136	
Cash at bank and in hand		69,670		84,578	
Branches - Cash at bank and in hand		<u>47,271</u>		<u>48,019</u>	
		<u>544,289</u>		<u>140,733</u>	
Current liabilities					
Creditors	16	<u>(38,488)</u>		<u>(32,466)</u>	
Net current assets			505,801		108,267
Net assets			<u>885,990</u>		<u>479,477</u>
Funds					
Restricted funds	17		63,239		42,539
Unrestricted funds	17		822,751		436,938
Total funds			<u>885,990</u>		<u>479,477</u>

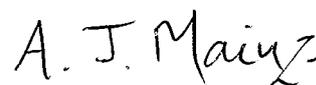
The notes on pages 13-22 form part of these financial statements.

Approved by the Trustees on this 12th September 2018

and signed on their behalf by



Rt Revd Dr Michael Ipgrave OBE: Chairman



Mr Andrew Mainz FCA: Hon Treasurer

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity details

The Council of Christians and Jews is an unincorporated charity registered in England and Wales (238005). The registered office is Mary Sumner House, 24 Tufton St, Westminster, London SW1P 3RB. The office moved from the previous address in Colindale to Westminster after the end of the financial year.

Accounting convention

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", SORP (FRS102), and applicable United Kingdom accounting standards.

These financial statements have been drawn up using the historical cost accounting convention, modified by including investments at market value, and on the basis that the charity is a going concern. The trustees deem the going concern basis appropriate because the charity has sufficient reserves to fund budgeted programmes for the foreseeable future.

Funds structure

Unrestricted funds comprise those funds which Trustees are free to use for any purposes in furtherance of the charitable objects.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed.

Any deficit arising in a restricted fund will be covered by a transfer from unrestricted funds.

Income

All income is accounted for in the Statement of Financial Activities when the charity is legally entitled to the income, receipt of the income is probable and the amount can be quantified with reasonable accuracy.

For legacies, income is recognised when receipt is probable and can be reliably measured. Donations and subscriptions are accounted for as they are received by the charity and all other income is credited to the Statement of Financial Activities on an accruals basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expenditure.

Statement of cashflows

No statement of cash flows is prepared as the charity qualifies for exemption from this requirement under the small entities exemption in the Charity SORP.

Tax status

CCJ is a registered charity and is not subject to corporation tax on its income which is applied for charitable activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

Accounting policies (continued)

Allocation of overhead and support costs

Overhead and support costs have been allocated between fund generation, charitable activities and governance. Overhead and support costs relating to charitable activities have been apportioned on the basis of staff time.

Costs of raising voluntary income

The costs of raising funds consist of staff time and expenses and the cost of fundraising events held by the charity.

Charitable activities

Costs of charitable activities include grants made and an apportionment of overhead and support costs.

Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs relating to statutory audit and legal fees together with an apportionment of overhead and support costs.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Assets over £100 are capitalised and depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Fixtures and fittings – 25% straight line
Computer equipment – 25% straight line

Operating leases

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

Investments

Investments are included at their market value at the balance sheet date.

Realised gains and losses

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (purchase date if later). Unrealised gains and losses are calculated as the difference between the market value at the start of the year (or purchase date if later) and at the year end. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

Branches

The CCJ operates many local voluntary branches, whose activities further the objectives of CCJ. Each branch has its own elected officers responsible for organising and running their own programme. Branches arrange regular meetings, outings, talks and visits to churches and synagogues.

Branches receive support from the head office and their results are reported back to head office and consolidated into the charity's accounts on an annual basis.

Pensions

The charity operates a defined contribution scheme which is open to all employees. Contributions are charged to the statement of financial activities on an accruals basis and in accordance with the rules of the scheme.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

2. Detailed Income Statement for 2017

	Notes	Unrestricted £	Restricted £	2017 £
Income				
Donations and Legacies		266,665	122,234	388,899
Other Trading Activities		-	-	-
Income from Investments		12,161	-	12,161
Income from charitable activities		47,771	-	47,771
Total income		<u>326,597</u>	<u>122,234</u>	<u>448,831</u>
Expenditure				
Expenditure on Raising Funds		42,762	-	42,762
Expenditure on Charitable activities		280,469	126,494	406,963
Total expenditure		<u>323,231</u>	<u>126,494</u>	<u>449,725</u>
Net income/(expenditure) before gains/(losses) on investments		3,366	(4,260)	(894)
Net gains on investments		<u>42,371</u>	-	<u>42,371</u>
Net income/(expenditure)		45,737	(4,260)	41,477
Transfers between funds		<u>(11,270)</u>	<u>11,270</u>	<u>-</u>
Net movements in funds		34,467	7,010	41,477
Reconciliation of funds				
Funds brought forward		<u>402,471</u>	<u>35,529</u>	<u>438,000</u>
Funds carried forward		<u><u>436,938</u></u>	<u><u>42,539</u></u>	<u><u>479,477</u></u>

Transition to FRS102

The charity has adopted the Charities SORP (FRS102) since the year ended 2016 and there have been no changes in accounting policy.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

3 Donations and Legacies	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
Subscriptions	35,240	-	35,240	28,743
Grants	54,045	109,811	163,856	152,234
Donations	128,275	-	128,275	182,782
Campaign Appeals	4,087	-	4,087	5,411
Legacies	397,549	-	397,549	19,729
	<u>619,196</u>	<u>109,811</u>	<u>729,007</u>	<u>388,899</u>

Included in Donations is a gift in kind with a value of £22,670 (2017: £73,766) in respect of the provision of office accommodation from another charity where one of the trustees is also a trustee of CCJ.

4 Other Trading Activities	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
75 th Anniversary Dinner – Lambeth Palace	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

5 Income from investments	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
Dividend income	11,737	-	11,737	12,147
Cash balances held as investments	-	-	-	14
	<u>11,737</u>	<u>-</u>	<u>11,737</u>	<u>12,161</u>

6 Income from charitable activities	Unrestricted	Restricted	Total 2018	Total 2017
	£	£	£	£
Events & Publications	12,250	-	12,250	2,200
Study Tours	15,820	-	15,820	27,140
Branch activities	9,089	-	9,089	18,328
Other	242	-	242	103
	<u>37,401</u>	<u>-</u>	<u>37,401</u>	<u>47,771</u>
Total Income	<u>668,334</u>	<u>109,811</u>	<u>778,145</u>	<u>448,831</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

7 Expenditure on Raising funds

	Total 2018 £	Total 2017 £
Staff costs	25,294	26,800
Direct costs	11,495	298
Support costs and overheads (from note 9)	6,949	15,664
	<u>43,738</u>	<u>42,762</u>

Included in Direct Costs are costs and income for the 75th Anniversary Dinner to be held in June 2018 and recorded in this year's financial statements.

8 Expenditure on Charitable activities

	Unrestricted activities undertaken	Restricted activities undertaken	Support costs Unrestricted	Support costs Restricted	Total 2018	Total 2017
	£	£	£ (from Note 9)	£ (from Note 9)	£	£
Theology Advisory Group	7,273	-	1,035	-	8,308	12,873
Common Ground Magazine	-	11,789	-	8,278	20,067	18,208
Study Tours	12,773	45,741	20,695	-	79,209	104,742
Branches activities	16,330	1,120	3,104	-	20,554	33,977
Social Action	11,981	-	6,208	-	18,189	23,155
Education	26,302	-	15,521	-	41,823	48,845
Dialogue	27,232	-	12,417	-	39,649	55,239
Local Projects	-	11,875	-	7,243	19,118	19,031
Campus Leadership Programme	-	21,212	-	10,347	31,559	34,941
Communications	20,820	-	15,521	-	36,341	42,575
Governance	8,170	-	3,104	-	11,274	13,379
	<u>130,881</u>	<u>91,737</u>	<u>77,605</u>	<u>25,868</u>	<u>326,091</u>	<u>406,963</u>

Expenditure on Charitable activities is lower than the previous year due to the difference in Rent, Rates and Service Charge. Included within Governance costs above are audit fees of £6,560 (2017: £6,867).

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

9 Allocation of support costs and overheads

Support costs and overheads were allocated between fundraising and supporting charitable activities as shown below.

	Fundraising	Supporting charitable activities	Total
	£	£	£
Staff costs (from note 10)	-	64,098	64,098
Rent, Rates and Service charges	3,817	21,628	25,445
Insurance	200	1,135	1,335
Office equipment costs	1,561	8,846	10,407
Travel	138	783	921
Printing, postage and stationary	558	3,159	3,717
Depreciation (from note 13)	177	1,005	1,182
Other Costs	498	2,819	3,317
	6,949	103,473	110,422

10 Staff Costs

	2018	2017
	£	£
Salaries and wages	191,046	196,335
Social security costs	16,819	16,635
Pension costs	6,689	6,090
Other staff costs - recruitment and temporary staff	4,022	6,038
	218,576	225,098
By expenditure category:		
Project Expenditure	108,364	114,881
Fundraising	25,294	26,800
Communication	20,820	19,397
Support Costs (Note 9)	64,098	64,020
	218,576	225,098

There was one employee who had emoluments greater than £60k in the year (2017: None)

The remuneration of key management personnel during the year was £64,130 (2017: £87,717).

The average number of employees analysed by function was:

	2018	2017
Fundraising	0.6	0.6
Direct charitable activities	3.9	4.3
Supporting charitable activities	1.5	1.6
	6.0	6.5

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

11 Transactions with Trustees

No Trustees received remuneration during the year. Travel expenses totalling £630 (2017: £1,316) were reimbursed to four (2017: seven) Trustees during the year.

During the year £358 (2017: £358) was paid in respect of Trustees Indemnity Insurance.

During the year, 18 trustees (2017: 16 trustees) made donations totalling £25,250 (2017: £25,440).

12 Pensions

CCJ has made available to employees a defined contribution pension scheme, administered by National Employment Savings Trust (NEST). The number of employees with benefits accruing under this scheme which is a money purchase scheme is 5 (2017: 5). Contributions to the scheme are accounted for on an accruals basis. The cost to CCJ is shown at note 10 above. At the year-end nil (2017: nil) was owed to NEST.

13 Tangible fixed assets

	Furniture & fittings £	Computer Equipment £	2018 Total £
Cost			
At 1 st April 2017	4,327	16,260	20,587
Additions	227	-	227
Disposals	-	-	-
	4,554	16,260	20,814
Accumulated depreciation			
At 1 st April 2017	3,810	14,612	18,422
Charge for the year	214	968	1,182
Disposals	-	-	-
	4,024	15,580	19,604
Net book value			
At 31 March 2018	530	680	1,210
At 31 March 2017	517	1,648	2,165

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

14	Investments	2018 £	2017 £
	Balance at 1 April	369,045	389,535
	Additions	11,737	12,149
	Realised gains	-	4,171
	Unrealised (loss)/gain	(1,803)	38,200
	Withdrawals		(75,010)
		378,979	369,045
	Balance at 31 March		
	Original cost	322,011	310,273

At 31 March 2018 the Council of Christians and Jews held the following investments representing more than 5% of its portfolio.

	Total 2018 £	Total 2017 £
Sarasin & Partners - Alpha CIF for Endowments	364,517	354,655

15	Debtors	2018	2017
	Accrued income	421,743	-
	Prepayments	5,605	8,136
		427,348	8,136

16	Creditors	2018 £	2017 £
	Trade creditors	15,928	6,055
	Sundry creditors	3,403	6,406
	Accruals	13,725	14,754
	PAYE & NIC	5,432	5,251
		38,488	32,466

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

17	Funds	2017	Income	Expenditure	Investment Gain/(loss)	Transfers	2018
		£	£	£	£	£	£
	Restricted Funds						
	Study Tours	32,386	74,311	(45,741)		-	60,956
	Local projects	-	10,500	(19,118)		8,618	-
	Campus Leadership	6,750	10,000	(31,559)		14,809	-
	Common Ground						
	Magazine	-	15,000	(20,067)		5,067	-
	Education	-	-	-		-	-
	Holocaust Memorial						
	Centre	3,403	-	(1,120)		-	2,283
	Total Restricted Funds	42,539	109,811	(117,605)	-	28,494	63,239
	Unrestricted Funds						
	Held by Head Office	337,343	659,245	(245,750)	-	(28,494)	722,344
	Held by Branches	44,617	9,089	(6,474)	-	-	47,232
	Revaluation reserve	54,978	-	-	(1,803)	-	53,175
	Total Unrestricted funds	436,938	668,334	(252,224)	(1,803)	(28,494)	822,751
	Total Funds	479,477	778,145	(369,829)	(1,803)	-	885,990

The Study Tours Fund represents funds provided to support study tours and any events related to it, in particular the regular Yad Vashem seminars to inform Christian clergy about the Holocaust. During the year, a grant of £13,357 was received from Conference on Jewish Material Claims Against Germany, Inc. towards the cost of this project.

Included in The Study Tours Fund is a grant of £21,956 from The Methodist Church for the Israel Palestine Resource programme. Also included is a grant of £10,000 from the Association of Jewish Refugees.

The Local Projects Fund aims to address antisemitism and prejudice in the UK through proactive encouragement of education, informed media reporting, Christian theology and dialogue.

The Campus Leadership Programme Fund: this ran during this period as a project to engage Christian and Jewish groups on campus.

The Common Ground Fund represents monies to support the production and publication of the magazine.

The Holocaust Memorial Centre Fund provides educational visits for school students from the Leeds area to the Holocaust Memorial Centre in Northamptonshire.

The shortfall of £28,494 in restricted funds was covered by transfers from unrestricted funds.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

18 Allocation of assets to funds

	Unrestricted funds	Restricted funds	Total 2018
	£	£	£
Fixed assets	1,210	-	1,210
Investments	378,979	-	378,979
Current assets	481,050	63,239	544,289
Current liabilities	(38,488)	-	(38,488)
	<u>822,751</u>	<u>63,239</u>	<u>885,990</u>

19 Related parties

The Chair of the Board of Trustees is also a trustee of Near Neighbours which has provided £10,500 (2017:£10,500) during the year for local inter faith projects run by CCJ.

Throughout the year, the charity occupied office space on a cost free basis. This was provided by a foundation where one of the trustees is also a trustee of CCJ.

CCJ is a member of the International Council of Christian and Jews (ICCJ) which acts as an umbrella organisation for 38 national Christian-Jewish dialogue organisations worldwide. CCJ is also a member of the Inter Faith Network of the UK.

20 Operating leases

At the year end the charity had commitments under operating leases, payable as follows: -

	2018	2017
Payable within one year	705	720
Payable within 2-5 years	1,235	-
	<u>1,940</u>	<u>720</u>

The total lease payments recognised as an expense was £716 (2017: £720)

21 Control

Throughout the year and the previous year, the charity was controlled by the Trustees.

