



The Council of Christians and Jews

(Registered Charity No. 238005)

**Trustees' Report and Financial Statements
For the Year Ended 31st March 2019**

**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 Senior Rabbi and 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
	Mr R Stephen Rubin OBE	

Trustees

Chair: Rt Revd Dr Michael Ipgrave OBE
Vice Chairs: Lord Michael Farmer, Maurice Ostro OBE KFO
Hon. Treasurers: Andrew Mainz FCA, Duncan Irvine
Honorary Secretaries: Rabbi David Mason (from Oct. 16, 2018), David Arnold MBE (until Oct. 16, 2018), Fr. Patrick Moriarty, Zaki Cooper, Dr Sally Guthrie (until Oct. 16, 2018), Michael Hockney MBE, Lord Michael Howard of Lympne CH PC QC, Most Revd Kevin McDonald (until Oct. 16, 2018), Revd Dr David Muir (until Oct. 16, 2018), Vivian Wineman, James Leek (from Oct. 16, 2018)
Suzanne Jacobs, Ingrid Stellmacher (until Oct. 16, 2018), Revd Malcolm Weisman OBE OCF (until Oct. 16, 2018), Sister Teresa Brittain (from Oct. 16, 2018), Tom Daniels (from March 2019), Lord Shinkwin (From March 2019)

Advisory Board

Rt Revd Dr Michael Ipgrave OBE
David Arnold MBE (until Oct. 16, 2018), Fr. Patrick Moriarty Rabbi David Mason (from Oct. 16, 2018)
James Leek, Ray Wicksman, Sr. Teresa Brittain, Stephen Weil, Dr Sally Guthrie (until Oct. 16, 2018),
Margaret Harrison (until Oct. 16, 2018), Sr Isabel Smyth, Rabbi Mark Solomon

Director: Elizabeth Harris-Sawczenko

Auditors:

Mazars LLP
Times House
Throwley Way
Sutton Surrey SM1 4JQ

Bankers:

Unity Trust Bank plc
Nine Brindley Place
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 2019

The Trustees present their report together with the financial statements of the charity for the year ended 31 March 2019.

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 and revised subsequently. The original Council was formally constituted at a meeting of representatives of the Christian and Jewish communities on 20 March 1942. A revised constitution was presented at an Annual General Meeting and was accepted.

Objectives and Activities

The stated objectives of the charity as set out in the revised Constitution of the Council of Christians and Jews dated 3rd January 2018 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 national programmes focus on 3 areas:

1. Dialogue

CCJ's core dialogue activities continued in our 29 local branches across the UK. Around 1,300 members attend activities throughout the year which include hosting speakers, celebrating religious holidays and educational and social events. This year, to mark the end of its 75th Anniversary, CCJ held a garden party for members at Westminster Abbey in collaboration with CCJ's central London branch.

This year saw the first training seminar entitled '*In Partnership*' for branch chairs and secretaries. All branches were represented at the seminar which encouraged branches and the national office to share best practice and focus on challenges and opportunities together.

Staff members and trustees regularly presented at branch meetings around the UK this year.

A number of events and activities have continued and improved dialogue between individuals and institutions, especially where conversations have previously been difficult. In particular: CCJ continues to host a regular dialogue group of senior Jewish and Christian leaders with a range of perspectives on the Israeli/Palestinian situation and has led the third successful study tour to the region. This year, thanks to a grant from the Methodist Church, CCJ is translating the learning from the study tours to local communities through an educational resource that will enable better communication and dialogue at the local level as well. The Minister for the Middle East met alumni of the CCJ study tours in order to learn from their experience and how this can assist Government policy in the region.

This year saw the completion of the third year of the CCJ Campus Leadership Programme. The programme seeks to identify, train and support students on campuses in the UK to be interfaith leaders, addressing faith, social justice and current issues. CCJ trained 18 Christian and Jewish leaders who were active on 9 campuses. CCJ has significantly increased its presence on UK campuses year-on-year. Leaders are mentored by local faith leaders. For the second year running 2 Alumni of the programme interned in the CCJ National office. The Campus Leadership Manager also chaired a consultation on how to engage young people in its work at the National Interfaith Network AGM.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

2. Education

CCJ continues to provide informal education on Christian-Jewish relations at theological colleges around the UK, centres of Jewish learning, on campus to Chaplains and others and to synagogues and churches. For the second year, CCJ provided a 3-month work placement in the CCJ national office for a Jewish clergy person in-training.

CCJ also presented educational sessions at the Christian Greenbelt and Jewish Limmud festivals this year. To mark its 75th Anniversary, CCJ held a special conference for Alumni of the Yad Vashem Seminar at the National Holocaust Centre in Nottingham. At the conference CCJ presented a publication published in collaboration with Cumberland Lodge called: *Moral and Spiritual Dilemmas in Challenging Times* based on Amy Buller's *Darkness over Germany*. CCJ also ran a day symposium on *Democracy in Challenging Times*, a year on from the publication of this resource for a wider faith leadership audience, to consider practical responses to the rise in hate crime and in particular antisemitism and xenophobia the UK and elsewhere. CCJ also trained Alumni to run Holocaust Memorial Day events around the country and created a dedicated resource. The outcome was 44 events that reached some 8,000 participants. To mark the 80th Anniversary of Kristallnacht and the Kindertransport, CCJ ran a commemorative event at Lambeth Palace attended by faith leaders, public figures and alumni of the Yad Vashem Seminar.

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 12th 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 active on the advisory committee of the national Holocaust Memorial Day Trust.

3. Social Action

CCJ pursues social action initiatives that demonstrates how Jews and Christians can practice Judeo/Christian values together to support vulnerable communities, for the benefit of all society. Following on from CCJ's first Rabbi/Clergy conference in March 2018, CCJ established a Rabbi/Clergy network of some 80 Rabbis and clergy, to help share ideas of existing social action projects and also build new projects together. The network is updated by a quarterly newsletter to facilitate ongoing contact. CCJ has previously worked on issues relating to modern slavery and human trafficking. This year CCJ promoted the Clewer Safe Car Wash App together with a Christian/Jewish resource on modern slavery. For refugee week, CCJ created a resource to highlight why supporting refugees is important for both communities to respond to together. CCJ also trained 14 Christian and Jewish leaders at a two-day seminar, to build projects to support refugees in their local communities. There are already a number of projects underway as a result of this training.

CCJ continues to raise awareness of antisemitism through its 'Still an Issue' campaign and to persecution of Christians in the Middle East through its 'If Not Now When' initiative. This year CCJ's AGM will be dedicated to the topic of Christians in the Middle East.

Communications

CCJ's website is widely used by members and the general public.

One edition of the charity's magazine *Common Ground* was published during the year on the subject of *Faith Communities in Challenging Times*. An electronic newsletter is mailed to all members and stakeholders each week and its readership has increased over the period. CCJ is also regularly active on social media (Twitter and Facebook). CCJ staff have been published widely in the Christian and Jewish press throughout the year and interviewed on radio and TV networks.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

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). The CCJ Director presented the work of CCJ-UK at a consultation on Christians in the Holyland organised by the ICCJ in Jerusalem.

Achievements and Performance

The CCJ's profile was significantly raised during the 75th Anniversary year. In particular CCJ organised a successful fundraising dinner which took place at Lambeth Palace.

The CCJ received a grant from the Archbishop of Canterbury's Discretionary Fund for the second year in acknowledgement of the impact and growth of CCJ's Programmes. CCJ also received a three-year grant from the Methodist Church in recognition of its work in conflict resolution around Israel/Palestine.

All CCJ programmes are fully evaluated to measure outcomes and impact.

CCJ successfully completed implementation of Data Protection Legislation brought in to effect on May 25th 2018.

CCJ completed its strategic planning process for programmes and communications and the plans will be implemented in the next 3 years.

CCJ was awarded a gift-in-kind grant from the Ministry of Housing and Local Government to create a new website to improve beneficiary online access. The CCJ staff will also receive media training as part of the grant.

Future objectives

CCJ continues to grow the Yad Vashem Alumni network. In the coming year CCJ will be compiling a handbook for Christian clergy, clergy-in-training and Church communities on how to address anti-Judaism as expressed in Christian liturgy, preaching and education, in response to rising levels of antisemitism in the UK and elsewhere. The project is being delivered in partnership with Churches Together in Britain and Ireland and has input from experts from a broad range of Christian denominations.

The Campus Leadership initiative is extending to 10 campuses in the coming year. CCJ is also working on a comprehensive resource for students, university chaplains and others on the intersection between faith and other protected characteristics that affects the lives of students, in order to educate against discrimination and hate crime.

Alumni of the Israel/Palestine study tours will act as models for dialogue in various fora and communities and with a grant from the Methodist Church, CCJ is compiling a resource based on reflections of Alumni to assist dialogue in local communities around the conflict in Israel/Palestine.

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 second training day for branch chairs and secretaries.

Public Benefit

The Trustees confirm that, in making decisions about activities, they have had due regard to the Charity Commission's public benefit guidance.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

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. 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.

Changes in Trustees

Rabbi David Mason joined the Board of Trustees on October 2018 as Joint Honorary Secretary. Sister Teresa Brittain and James Leek joined the Board following the AGM, as representatives of the Advisory Board. Lord Kevin Shinkwin also joined the Board during the period under review

Staff

At the end of May 2018, 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. The remuneration of staff is reviewed annually.

Volunteers

CCJ's 29 local branches are each organised by a committee of volunteers.

The office and events manager, supports the work of the branch committees on a technical level and the joint Honorary Secretaries provide advice and assistance as well.

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.

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 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, Graham Edwards, Keith Breslauer, Maurice Ostro, OBE, KFO and Lord Haskel. Appeals to members and readers were made through *Common Ground*.
3. **Gift Aid:** Tax on donations is reclaimed under Gift Aid where possible.
4. **Grants:** The charity makes applications to grant-giving bodies, trusts and foundations. These include: Sainsbury Family Charitable Trusts, The Methodist Church, The United Reformed Church, Association of Jewish Refugees, Pears Foundation, Michael and Barbara Davis Charitable Foundation, Gerald Ronson Family Foundation, The Bridging Trust, The Archbishop of Canterbury's Discretionary Fund, Rubin Foundation Charitable Trust, Audrey and Stanley Burton Charitable Trust, Carroll Marx Charitable Foundation, Harold Hyam Wingate Foundation, Rothschild Foundation Hanadiv Europe, Westminster Abbey, and The Church Urban Fund. The Trustees record their appreciation to all the charitable trusts and foundations that have supported CCJ's work over the past year.

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TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

5. **Fundraising activities:** The charity relies on significant outreach to new and existing trusts and foundations as well as individual donors. A successful fundraising dinner was organised June 2018 to celebrate the 75th anniversary of the Council of Christians and Jews.
6. **Legacies:** The charity benefitted from legacies during the reporting period and continued its own Legacy Campaign.

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. There was a deficit on activities of £18,040 and a gain on investments of £8,439 giving an overall deficit of £9,600 for the year. Whilst there has been a loss for the year, this was lower than what was budgeted. The charity continues to aim to operate within its overall level of income.

Pages 13 and 14 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 its operations for at least 12 months and to meet its liabilities.

Free reserves at 31 March 2019 were £835,774 (2018: £821,541) and comprises of £708,627 (Investment at Market Value) plus £167,265 (Net Current Assets) less £40,118 (Restricted Funds). The trustees consider the level of reserves to be sufficient.

Investment Policy

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

Risk Assessment

The trustees have a risk management strategy which comprises: A periodic review of the principal risks and uncertainties that the charity faces and of the procedures in place to minimise and manage the potential impact on the charity, should these risks materialise.

A key element in the management of financial risk for the charity, is an effective fundraising strategy which identifies and delivers sustainable funding sources.

The impact of uncertainties due to Britain exiting the European Union on the charity

The Trustees have considered the impact of the withdrawal of the United Kingdom from the European Union (Brexit). As the terms of Brexit are not clear, it is difficult to evaluate all of the potential implications on the charity and the wider economy. The Trustees are monitoring events and their potential impact on the charity, however at this stage Brexit is not expected to have a significant impact on the charity.

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.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

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 taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed

2019 on their behalf by:

The Rt. Revd Dr Michael Ipgrave OBE
Chairman

+ Michael Ipgrave
24/09/19

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

Opinion

We have audited the financial statements of The Council of Christians and Jews (the 'charity') for the year ended 31 March 2019 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 2019 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.

The impact of uncertainties due to Britain exiting the European Union on our audit

The Trustees' view on the impact of Brexit is disclosed on page 8.

The terms on which the United Kingdom may withdraw from the European Union are not clear, and it is therefore not currently possible to evaluate all the potential implications to the Charity's activities, members, suppliers and the wider economy.

We considered the impact of Brexit on the Charity as part of our audit procedures, applying a standard firm wide approach in response to the uncertainty associated with the Charity's future prospects and performance.

However, no audit should be expected to predict the unknowable factors or all possible implications for the Charity and this is particularly the case in relation to Brexit.

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.

THE COUNCIL OF CHRISTIANS AND JEWS

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2019

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 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 9, 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

THE COUNCIL OF CHRISTIANS AND JEWS

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

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.

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: 3rd October 2019

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 2019

	Notes	Unrestricted	Restricted	2019	2018
		£	£	£	£
Income					
Donations and legacies	3	195,461	63,378	258,839	729,007
Other trading activities	4	79,225	-	79,225	-
Income from investments	5	21,209	-	21,209	11,737
Income from charitable activities	6	24,203	5,500	29,703	37,401
Total income		<u>320,098</u>	<u>68,878</u>	388,976	778,145
Expenditure					
Expenditure on raising funds	7	57,305	-	57,305	43,738
Expenditure on charitable activities	8	211,673	138,038	349,711	326,091
Total expenditure		<u>268,978</u>	<u>138,038</u>	407,016	369,829
Net income/(expenditure) before gains/(losses) on investments		51,120	(69,160)	(18,040)	408,316
Net gains/(losses) on investments		8,439	-	8,439	(1,803)
Net income/(expenditure)		59,559	(69,160)	(9,600)	406,513
Transfers between funds	17	(46,039)	46,039	-	-
Net movements in funds		13,520	(23,121)	(9,600)	406,513
Reconciliation of funds					
Funds brought forward	17	<u>822,751</u>	<u>63,239</u>	885,990	479,477
Funds carried forward	17	<u>836,271</u>	<u>40,118</u>	876,389	885,990

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.

THE COUNCIL OF CHRISTIANS AND JEWS

BALANCE SHEET AS AT 31 MARCH 2019

	Notes	2019 £	2019 £	2018 £	2018 £
Fixed Assets					
Tangible fixed assets	13	497		1,210	
Investments	14	<u>708,627</u>		<u>378,979</u>	
			709,124		380,189
Current assets					
Debtors	15	32,621		427,348	
Cash at bank and in hand		116,773		69,670	
Branches - cash in hand and at bank		<u>48,473</u>		<u>47,271</u>	
		<u>197,867</u>		<u>544,289</u>	
Current liabilities					
Creditors	16	<u>(30,602)</u>		<u>(38,488)</u>	
Net current assets			167,265		505,801
Net assets			<u>876,389</u>		<u>885,990</u>
Funds					
Restricted funds	17		40,118		63,239
Unrestricted funds	17		836,271		822,751
Total funds			<u>876,389</u>		<u>885,990</u>

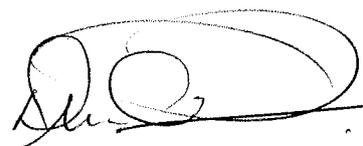
The notes on pages 15-24 form part of these financial statements.

Approved by the Trustees on *24th September 2019*

and signed on their behalf by



Mr Andrew Mainz FCA: Hon Treasurer



Mr Duncan Irvine: Hon Treasurer

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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.

Accounting convention

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

These financial statements have been drawn up on the bases of historical cost accounting and as 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.

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 the category.

Statement of Cashflows

No statement of cashflows is prepared as the charity qualifies for exemption from this requirement under the small entities exemption in FRS102.

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 included in the category of expenditure for which it was incurred.

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

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 in relation to publicising and 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 costing 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. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

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.

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 the branch's programme. Branches arrange regular meetings, outings, talks and visits to churches and synagogues.

Branches receive support from the head office and raise funds for the charity as a whole. 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 2019

2. Statement of Financial Activities for 2018

	Notes	Unrestricted £	Restricted £	2018 £
Income				
Donations and legacies		619,196	109,811	729,007
Other trading activities		-	-	-
Income from investments		11,737	-	11,737
Income from charitable activities		37,401	-	37,401
Total income		<u>668,334</u>	<u>109,811</u>	<u>778,145</u>
Expenditure				
Expenditure on raising funds		43,738	-	43,738
Expenditure on charitable activities		208,486	117,605	326,091
Total expenditure		<u>252,224</u>	<u>117,605</u>	<u>369,829</u>
Net income/(expenditure) before losses on investments		416,110	(7,794)	408,316
Net losses on investments		(1,803)	-	(1,803)
Net income/(expenditure)		414,307	(7,794)	406,513
Transfers between funds		(28,494)	28,494	-
Net movements in funds		385,813	20,700	406,513
Reconciliation of funds				
Funds brought forward		<u>436,938</u>	<u>42,539</u>	<u>479,477</u>
Funds carried forward		<u>822,751</u>	<u>63,239</u>	<u>885,990</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Subscriptions	32,989	-	32,989	35,240
Grants	37,475	63,378	100,853	163,856
Donations	87,727	-	87,727	128,275
Campaign appeals	4,469	-	4,469	4,087
Legacies	32,801	-	32,801	397,549
	<u>195,461</u>	<u>63,378</u>	<u>258,839</u>	<u>729,007</u>
4 Other trading activities	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
75 th Anniversary Dinner – Lambeth Palace	79,225	-	79,225	-
	<u>79,225</u>	<u>-</u>	<u>79,225</u>	<u>-</u>
5 Income from investments	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Dividend income	21,185	-	21,185	11,737
Interest received on cash balances	24	-	24	-
	<u>21,209</u>	<u>-</u>	<u>21,209</u>	<u>11,737</u>
6 Income from charitable activities	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Events & publications	-	-	-	12,250
Study tours	12,384	-	12,384	15,820
Branch activities	11,819	5,500	17,319	9,089
Other	-	-	-	242
	<u>24,203</u>	<u>5,500</u>	<u>29,703</u>	<u>37,401</u>
Total Income	<u>320,098</u>	<u>68,878</u>	<u>388,976</u>	<u>778,145</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

7 Expenditure on raising funds

	Total 2019 £	Total 2018 £
Staff costs	27,344	25,294
Direct costs	6,927	11,495
Dinner Costs	15,246	-
Support costs and overheads (from note 9)	7,788	6,949
	<u>57,305</u>	<u>43,738</u>

Dinner Costs include the costs of the 75th Fundraising Dinner at Lambeth Palace.

8 Expenditure on charitable activities

	Unrestricted activities undertaken £	Restricted activities undertaken £	Support costs Unrestricted (from Note 9) £	Support costs Restricted (from Note 9) £	Total 2019 £	Total 2018 £
Theology advisory group	5,829	-	1,352	-	7,181	8,308
Common ground magazine	-	4,162	-	6,760	10,922	20,067
Study tours	15,953	60,956	33,801	-	110,710	79,209
Branches activities	15,327	2,043	4,056	-	21,426	20,554
Social action	6,320	-	8,112	-	14,432	18,189
Education	19,885	-	17,576	-	37,461	41,823
Dialogue	21,697	-	16,224	-	37,921	39,649
Local projects	-	17,676	-	9,464	27,140	19,118
Campus Leadership programme	-	23,456	-	13,521	36,977	31,559
Communications	12,715	-	20,281	-	32,996	36,341
Governance*	8,489	-	4,056	-	12,545	11,274
	<u>106,215</u>	<u>108,293</u>	<u>105,458</u>	<u>29,745</u>	<u>349,711</u>	<u>326,091</u>

Governance costs include auditor's remuneration of £6,840 (2018: £6,560).

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

9 Allocation of support costs and overheads

The breakdown of support costs and overheads was allocated between fundraising and supporting charitable activities as shown below.

	Fundraising	Supporting charitable activities	Total
	£	£	£
Staff costs (from note 10)		91,075	91,075
Rent, rates and service charges	5,377	30,468	35,845
Insurance	191	1,081	1,272
Office equipment costs	1,870	10,596	12,466
Travel	56	320	376
Printing, postage and stationery	546	3,093	3,639
Depreciation (from note 13)	107	606	713
Other Costs	(359)	(2,036)	(2,395)
	<u>7,788</u>	<u>135,203</u>	<u>142,991</u>

Other Costs include the release of a previous accrual which was not paid.

10 Staff Costs

	2019	2018
	£	£
Salaries and wages	195,252	191,046
Social security costs	16,775	16,819
Pension costs	9,488	6,689
Other staff costs - recruitment and temporary staff	21,100	4,022
	<u>242,615</u>	<u>218,576</u>
By expenditure category:		
Project Expenditure	111,481	108,364
Fundraising	27,344	25,294
Communication	12,715	20,820
Support Costs (Note 9)	91,075	64,098
	<u>242,615</u>	<u>218,576</u>

There was one employee who had emoluments greater than £60k in the year (2018: One) and the employer pension contributions in respect of this employee for the year was £6,352 (2018: £3,630). The remuneration of key management personnel during the year was £60,500 (2018: £60,500).

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

The average number of employees analysed by function was:

	2019	2018
Fundraising	0.5	0.6
Direct charitable activities	3.8	3.9
Supporting charitable activities	1.7	1.5
	<u>6.0</u>	<u>6.0</u>

11 Transactions with Trustees

No Trustees received remuneration during the year. Travel expenses amounted to £ nil (2018: £630) therefore none were reimbursed (2018: four) during the year.

During the year £317 (2018: £358) was paid in respect of Trustees Indemnity Insurance.

During the year, 17 trustees (2018: 18 trustees) made donations totalling £21,230 (2018: £25,250).

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 (2018: 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 (2018: £0) was owed to NEST.

13 Tangible fixed assets

	Furniture & fittings £	Computer Equipment £	2019 Total £
Cost			
At 1 st April 2018	4,554	16,260	20,814
Additions	-	-	-
Disposals	-	(3,819)	(3,819)
At 31 st March 2019	<u>4,554</u>	<u>12,441</u>	<u>16,995</u>
Accumulated depreciation			
At 1 st April 2018	4,024	15,580	19,604
Charge for the year	221	492	713
Disposals	-	(3,819)	(3,819)
At 31 st March 2019	<u>4,245</u>	<u>12,253</u>	<u>16,498</u>
Net book value			
At 31 March 2019	<u>309</u>	<u>188</u>	<u>497</u>
At 31 March 2018	<u>530</u>	<u>680</u>	<u>1,210</u>

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

14	Investments	2019 £	2018 £
	Balance at 1 April	378,979	369,045
	Additions	371,209	11,738
	Realised gains	2,122	-
	Unrealised gain/(loss)	6,317	(1,804)
	Withdrawals	(50,000)	-
		708,627	378,979
	Balance at 31 March	708,627	378,979
	Original cost	645,859	322,011

At 31 March 2019 the Council of Christians and Jews held the following investments representing more than 5% of its portfolio.

	Total 2019 £	Total 2018 £
Sarasin & Partners – Sarasin Endowments Fund Class A ACC	694,358	364,517
	694,358	364,517

15	Debtors	2019	2018
	Accrued income	15,378	421,743
	Prepayments	17,243	5,605
		32,621	427,348
		32,621	427,348

16	Creditors	2019 £	2018 £
	Trade creditors	5,724	15,928
	Sundry creditors	3,403	3,403
	Accruals	15,006	13,725
	PAYE & NIC	6,469	5,432
		30,602	38,488
		30,602	38,488

THE COUNCIL OF CHRISTIANS AND JEWS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2019

17	Funds	2018	Income	Expenditure	Investment	Transfers	2019
		£	£	£	Gain	£	£
	Restricted Funds						
	Study Tours	60,956	34,378	(60,956)	-	-	34,378
	Local projects	-	10,500	(27,140)	-	16,640	-
	Campus Leadership	-	18,500	(36,977)	-	18,477	-
	Common Ground						
	Magazine	-	-	(10,922)	-	10,922	-
	Holocaust Memorial						
	Centre	2,283	5,500	(2,043)	-	-	5,740
	Total Restricted Funds	63,239	68,878	(138,038)	-	46,039	40,118
	Unrestricted Funds						
	Head office	722,344	308,279	(255,507)	-	(43,197)	731,919
	Branches	47,232	11,819	(13,471)	-	(2,842)	42,738
	Revaluation reserve	53,175	-	-	8,439	-	61,614
	Total Unrestricted funds	822,751	320,098	(268,978)	8,439	(46,039)	836,271
	Total Funds	885,990	388,976	(407,016)	8,439	-	876,389

The Study Tours Fund represents funds provided to support study tours and related events, in particular the regular Yad Vashem seminars to inform Christian clergy about the Holocaust. Included in The Study Tours Fund is a grant of £15,378 from 'The Methodist Church' for the Israel Palestine Resource programme. Also included is a grant of £12,000 from the Pears Foundation.

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

The Campus Leadership Programme is a project that engages 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 £46,039 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 2019

18 Allocation of assets to funds

	Unrestricted funds	Restricted funds	Total 2019
	£	£	£
Fixed assets	497	-	497
Investments	708,627	-	708,627
Current assets	157,749	40,118	197,867
Current liabilities	(30,602)	-	(30,602)
	836,271	40,118	876,389

19 Related parties

The Chair of the Board of Trustees is also a trustee of Near Neighbours which has provided £17,000 during the year for local inter faith projects run by 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

CCJ occupies premises leased from Mother's Union and pays rent of £36,295 per annum. We have a lease with Mother's Union till the 6th March, 2020.

The total rentals under operating leases, charged as an expense in the Statement of Financial Activities are disclosed below:

	2019	2018
	£	£
Hire of plant and machinery	705	716
Office rent and service charges	29,691	-

Total outstanding commitments at the year end under existing leases are as follows: -

	2019	2019	2018	2018
	Plant and machinery	Land and buildings	Plant and machinery	Land and buildings
	£	£	£	£
Leases which expire within 2-5 years	706	-	706	-
Leases which expire within 1 year	529	38,020	1,234	-

21 Control

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