REGISTERED CHARITY NUMBER: 287564

Report of the Trustees and Unaudited Financial Statements for the Year Ended 31st March 2026 for The Commonwealth Jewish Council

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The Commonwealth Jewish Council

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The Commonwealth Jewish Council

Report of the Trustees
for the Year Ended 31st March 2026

The trustees present their report with the financial statements of the charity for the year to 31 March **2026**. The financial statements have been prepared in accordance with the accounting policies set out in note 2 to the financial statements and comply with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name
The Commonwealth Jewish Council

Registered Charity number
287564

Principal address
BCM Box 6871
London
WC1N 3XX

Trustees
Lord Mendelsohn (Chair)
Laura Marks OBE
Howard Rosen CBE
Nigel Cohen

Independent examiner
Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document
The Commonwealth Jewish Council is registered with the Charity Commission under registration number 287564. The Council is constituted under a Trust Deed dated 21 July 1983, Deeds of Amendment dated 04/11/14, 28/01/16 and 05/12/17.

Recruitment and appointment of new trustees
Additional or replacement Trustees can be appointed by the existing Trustees.

Risk management
The Trustees have considered the major risks faced by the Council and have put controls in place to mitigate the risks identified.

OBJECTIVES

Objectives and aims
The objects of the Council for the public benefit are:

* to relieve or assist in the relief of poverty and sickness by promoting the health and wellbeing of people in countries and territories within or connected with the Commonwealth framework

* to advance or assist in the advancement of Jewish and other education in countries and territories within or connected with the Commonwealth framework, and

* to advance or assist in the advancement or promotion of the Jewish religion in countries and territories within or connected with the Commonwealth framework

Report of the Trustees
for the Year Ended 31st March 2026

ACTIVITIES
The Trust's activities include:

a) Community Cohesion : providing support for Jewish Commonwealth communities to network with each other, and to develop relationships with other community groups

b) Support Judaism : providing support for Jewish communities to practice Judaism, with dignity and in safety

c) Support Jewish Communities : providing support for the wellbeing and success of Jewish communal life

d) Contribution to the wider community : providing encouragement of and support for Jewish contribution to the wellbeing of the wider community

e) Representation : helping represent the views, concerns and needs of communities to relevant governments, agencies and interested bodies

The Trustees have had regard to the Charity Commission's guidance on public benefit when considering the Council's objectives and activities.

ACHIEVEMENT AND PERFORMANCE
The significant activities of the Charity during the year, set out in Note 5 to the financial statements, are summarised below:

	Unrestricted	Restricted	Total 2026	Total 2025
			£	£
Advocacy	45,848	41,450	87,298	43,843
Community Support	70,879	-	70,879	41,029
Events	6,233	120	6,353	17,338
	122,960	41,570	164,530	102,210

Advocacy
Our advocacy work this year focused on amplifying the voices of Jewish communities across the Commonwealth, ensuring they were represented in key diplomatic, interfaith, and civic spaces. We provided strategic guidance to community leaders, supported responses to emerging challenges, and strengthened relationships with High Commissions, governments, and Commonwealth institutions. We have focused on working with governments to adopt the IHRA definition of Antisemitism in order to assist them in understanding how to respond to antisemitism in their country. Through targeted engagement, public messaging, and participation in major Commonwealth events, we helped raise awareness of Jewish life, counter misinformation, and promote shared values of tolerance and democratic participation. This work ensured that even the smallest communities were heard on the international stage and could access support when needed.

Community Support
We continued to provide direct, practical support to Jewish communities in diverse and often isolated parts of the Commonwealth, helping them sustain religious life, community governance, and local leadership. This included small grants, advisory support, and capacity-building for communities facing financial, structural, or security pressures. Specifically we sent a large number of books and religious items to communities in Nigeria, Tanzania and Uganda. We also strengthened our network of community leaders, enabling them to share expertise and access guidance on safeguarding, governance, and community resilience. These interventions helped communities remain connected, confident, and able to plan for the future, reinforcing our role as a lifeline for Jewish life across 38 countries.

Report of the Trustees
for the Year Ended 31st March 2026

Events
Our events programme brought together diplomats, community representatives, and faith leaders to celebrate Jewish culture, deepen understanding, and build meaningful relationships across shared challenges. Highlights included our annual Diplomats' Passover Seder, our House of Lords event looking at cross-border terrorism, and other convenings that offered rare opportunities for dialogue, education, and bridge-building. These gatherings showcased the richness of Commonwealth Jewish heritage and strengthened partnerships that support our advocacy and community work throughout the year. Even with modest expenditure, these events delivered high-impact engagement and visibility for the communities we serve.

FINANCIAL REVIEW

Reserves policy
The Council's unrestricted funds held at 31 March 2026 are expendable at the discretion of the Trustees in furtherance of the objects of the charity. At 31 March 2026, the Council retained unrestricted reserves of £67,946 (**2025**: £**15,415**) and restricted reserves of £12,318 (2025: £53,254) with total reserves of £80264 (2025: £68,669).

Approved by order of the board of trustees on 16 June 2026 and signed on its behalf by:

G Nigel Cohen - Trustee

The Commonwealth Jewish Council

Independent Examiner's Report to the Trustees of The Commonwealth Jewish Council

I report to the trustees on my examination of the accounts of The Commonwealth Jewish Council for the year ended 31 March 2026, which are set out on pages 7 to 11.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

(i) examine the accounts under section 145 of the 2011 Act;
(ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
(iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(i) accounting records were not kept in respect of the Trust as required by section 130 of the Act; or

(ii) the accounts do not accord with those records; or

(iii) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anna Chapman FCA
Chapman Worth Limited
Unit 2 The Old Estate Yard
High Street, East Hendred
OX12 8JY

Date: 16 June 2026

The Commonwealth Jewish Council

Statement of Financial Activities for the Year Ended 31st March 2026

	Notes	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Incoming resources					
Income and endowments from:	**3**				
Donations and Legacies		190,169	-	190,169	180,336
Investments: Interest		224	634	858	445
		190,393	634	191,027	180,781
Resources expended					
Expenditure on charitable activities	**4-6**				
Charitable activities		122,960	41,570	164,530	102,210
Raising funds		8,181	-	8,181	9,631
Governance		2,048	-	2,048	8,790
Other		4,673	-	4,673	11,552
		137,862	41,570	179,432	132,183
Net Movement in Funds		**52,531**	**(40,936)**	**11,595**	**48,598**
Reconciliation of Funds					
Total funds brought forward		15,415	53,254	68,669	20,071
Net Movement in Funds		52,531	(40,936)	11,595	48,598
Total funds carried forward		**67,946**	**12,318**	**80,264**	**68,669**

The notes form part of these financial statements

The Commonwealth Jewish Council

Balance Sheet
At 31st March 2026

	Notes	Unrestricted £	Restricted £	Total 2026 £	Total 2025 £
Current Assets					
Cash at bank		68,846	12,318	81,164	69,569
Total current assets		68,846	12,318	81,164	69,569
Creditors: Amounts falling due within one year	**8**	900	-	900	900
Total net assets		67,946	12,318	80,264	68,669
Funds of the Charity					
Funds		67,946	12,318	80,264	68,669

The financial statements were approved by the Board of Trustees 16 June 2026 and were signed on its behalf by:

Lord Mendelsohn of Finchley -Trustee

G Nigel Cohen -Trustee

1 BASIS OF ACCOUNTING

The charity constitutes a public benefit entity as defined by FRS102.

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements are prepared in Stirling, the functional currency of the charity in UK pounds. Monetary amounts are rounded to the nearest £1.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2019, and with the Charities Act 2011.

The charity has taken advantage of the provision in the SORP for charities applying FRS102 Update Bulletin 1 not to prepare a Statement of Cash Flows

2 ACCOUNTING POLICIES

The financial statements present a true and fair view, and the accounting policies adopted are those outlined below.

Recognition of income
These are included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to the resources.

Grants and donations
Grants and donations are only included in the SoFA when the general income recognition criteria are met.

Tax reclaims on donations
Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Governance and support costs
The charity incurred expenditure on support costs. They have been allocated to governance and support costs.

Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, as set out in note 4.

Restricted funds
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going Concern
The financial statements have been prepared on a going concern basis.

3 ANALYSIS OF INCOME

Income for the year comprised:

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Donations	190,169	-	190,169	180,336
Interest	224	634	858	445
	190,393	634	191,027	180,781

4 ANALYSIS OF EXPENDITURE

Expenditure for the year comprised:

	Unrestricted	Restricted	Total 2026	Total 2025
Raising funds	£	£	£	£
Apportioned support costs	8,181	-	8,181	9,631
	8,181	**-**	**8,181**	**9,631**

	Unrestricted	Restricted	Total 2026	Total 2025
Governance	£		£	£
Accounting Fees (Governance)	834	-	834	1,048
Statutory Fees (Governance)	47	-	47	35
Apportioned support costs	1,167	-	1,167	7,707
	2,048	**-**	**2,048**	**8,790**

	Unrestricted	Restricted	Total 2026	Total 2025
Support costs	£		£	£
IT	1,685	-	1,685	1,065
Telephone	107	-	107	227
Insurance	836	-	836	836
Print, Post & Stationery	467	-	467	585
Bank Charges	69	-	69	20
Strategic Consulting Fees	32,030	-	32,030	39,856
Payroll	58,276	-	58,276	34,456
Less apportioned to:				
Charitable activities	(79,449)	-	(79,449)	(48,155)
Governance	(8,181)	-	(8,181)	(9,631)
Fundraising	(1,167)	-	(1,167)	(7,707)
	4,673	**-**	**4,673**	**11,552**

5 CHARITABLE ACTIVITIES

	Direct Activities	Support Costs (note 4)	Total Costs 2026	Total Costs 2025
	£	£	£	£
Advocacy	45,237	42,061	87,298	43,843
Community Support	39,332	31,547	70,879	41,029
Events	512	5,841	6,353	17,338
	85,081	79,449	164,530	102,210

6 DETAILS OF CERTAIN ITEMS OF EXPENDITURE

	Unrestricted	Restricted	Total 2026	Total 2025
	£	£	£	£
Accountants Fees				
Fee for the independent examination of the accounts	834	-	834	898
Payroll services	-	-	-	150
	834	-	834	1,048

7 TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March **2026** nor for the year ended 31st March **2025**. There were no trustees' expenses paid for the year ended 31st March **2026** nor for the year ended 31st March **2025**.

8 CREDITORS AND ACCRUALS

	Unrestricted	Restricted	2026	2025
	£	£		£
Accruals	900	-	900	900
	900	-	900	900

9 RESTRICTED RESERVES

Fund names	Purpose and restrictions	Start of year	Income	Expenditure	End of year
		£	£	£	£
International Campaigns	Addressing antisemitism	53,254	634	(41,570)	12,318