

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2018**

SCIO Scottish Charity Number SC029438

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL

The Trustees present their report and accounts for the year ended 31 December 2018.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 published on 16 July 2004.

OBJECTIVES AND ACTIVITIES

The Council advances public understanding about the Jewish religion, culture and community by representing the Jewish community in Scotland to Government and other statutory and official bodies; communicating with Ministers, MSPs, churches, trade unions and others on matters affecting the Jewish community; supplying information and assistance to educational, health and welfare organisations; and providing speakers and materials to schools and other groups about Judaism and the Jewish community of Scotland.

The Council also promotes dialogue and understanding between the Jewish Community and other communities in Scotland and works in partnership with other organisations and stakeholders to promote equality, good relations, understanding and cohesion among community groups. In particular, we publish a weekly digest of current matters of relevance to minority communities to assist them to engage more effectively with policy development and with civic society.

The Council also provides support for Jewish people in Scotland by holding events in locations throughout the country, supporting local activities and assisting vulnerable and isolated individuals to report their concerns.

In addition, the Council assists organisations within the Scottish Jewish community to comply with various regulatory requirements, in particular, the Protection of Vulnerable Groups Act and immigration legislation. We also assist partner organisations, including BEMIS and Interfaith Scotland, with these functions.

During the year, we adopted a new strap-line, "Representing, connecting and supporting Jewish people of Scotland" to encapsulate these objectives.

REPORT OF THE ACTIVITIES OF THE COUNCIL

(a) Overview

Representing the Community

The Council has continued to have close contact with the Scottish Parliament and Scottish Government, meeting with Ministers, leaders of other political parties, MSPs and party officials and civil servants about a wide range of matters including community safety and hate crime, the forthcoming census, family law, social isolation, death registration and related matters, education, Holocaust restitution, community relations and equality matters.

During 2018, the Council has responded to public consultations either in writing or by attending consultative meetings on a range of topics of concern to the Jewish Community, including hate crime legislation, Protection of Vulnerable Groups and criminal record checks, cultural strategy, organ transplantation and NHS mortuary standards. We also hold meetings to discuss these and other matters with Ministers and civil servants, and gave evidence to Parliamentary committees. Where appropriate, the Council reflects the diversity of opinion within the Jewish community and all the consultation responses are in the public domain available to view on the Council's website at <http://www.scojec.org/consultations/consultations.html>.

We have continued to communicate the significant level of anxiety and alienation in the community to the Scottish Government, Crown Office and Police Scotland. Our Director spoke about these matters at the Scottish Parliament Cross Party Groups on Freedom of Religion and on Tackling Islamophobia and in the Hay of Seaton Lecture at Aberdeen University. The experience of Jewish students remains a particular concern and the Council has continued to work closely with Jewish Student Chaplaincy Scotland to press universities to take this seriously.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Advancing Public Understanding

The Council continues to brief politicians, civil servants and others on issues of concern to the Jewish Community at large and has received public recognition and financial support as a result. The Council also continues to meet representatives of the Church of Scotland, the Roman Catholic Church and representatives of other faith and ethnic communities and have actively participated in ethnic minority and interfaith organisations and a number of third-sector interest groups including one on tackling discrimination and hate crime, and another on Public Sector Equality Duty, Our new joint dialogue group with the Church of Scotland met four times during the year and discussed a range of topics.

During 2018, we continued to roll out our very well received programme of education about Judaism and the Jewish community for teachers and schools in collaboration with Education Scotland. We have recruited a number of new "Volunteer Educational Ambassadors" and they and our education Officer have obtained AQA accreditation. During the year they have spoken to more than 30 school and other groups in many parts of Scotland, including Aberdeen, Arran, Ayr, Dumfries, Edinburgh, Falkirk, Glasgow, Grampian, East Lothian, Orkney and Perth, reaching more than 2,500 young people.

The Council has added new educational resources on the website and continued to promote the extremely successful "JOES Boxes" project to provide every local authority in Scotland with a box of authentic Jewish artefacts to enliven lessons.

In addition, we have completely updated and revised our *Guide to Jewish Facilities in Scotland*, which is consistently the most popular item on our website, attracting around 2,000 visits a month (<https://www.scojec.org/resources/files/guidebook.pdf>).

The Council also responds to an average of around 50 enquiries a week on a wide range of topics from public bodies such as local authorities, educational, health and welfare providers, the Scottish Prison Service etc., as well as from members of the Scottish public, people contemplating holidays in Scotland and the media. The constantly changing immigration regulations have resulted in a significant number of requests for information about the regulations for visas and marriages in Scotland when one of a couple is from outwith the United Kingdom or the European Economic Area.

Community Development

The Council provides a support network for the smaller Jewish communities and for individuals and families who live outwith, or are not engaged with, any Jewish community. The Council also arranges events to bring together and foster a sense of community amongst people of Jewish background who have no other way of connecting with their heritage and who may be or feel vulnerable.

The Council has continued to support events in smaller communities, has actively encouraged the formation of new informal groups in Inverness and Dumfries and Galloway, have supported the formation of a new cultural association for Israelis in Scotland, and continue to work with Jewish Student Chaplaincy Scotland to support Jewish students on Scottish campuses.

We held or supported 21 events in 2018, equalling the record set in 2017, in locations including Aberdeen, Arran, Ayr, Dumfries, Edinburgh, Glasgow, Linlithgow, Stirling and Skye. These included speaker tours, concerts and festival celebrations and were attended by a total of around 750 people. In addition, we were instrumental in planning "Scotland's Jewish Gathering", an unprecedented community-building weekend attended by more than 160 people from all over Scotland; speakers included the Justice Secretary and the Vice President of the Board of Deputies, and a panel of the chairs of all of Scotland's communities. We are grateful to the Netherlee and Clarkston Charitable Trust for their support for these events. Reports of many of these events can be read on the Council's website at https://www.scojec.org/news/news_archive_2018.html.

Our website has continued to expand and remains extremely popular. Our stats counter recorded more than 2 million hits in 2018 but we know the true number is likely to be around double that since they stopped working entirely for some time after we moved the site to a secure server in July 2018 and were erratic for the rest of the year. In addition, the Council hosts a website for the Tayside and Fife Jewish community.

The Circulation of *Four Corners*, the Council's quarterly newsletter for smaller communities, continues to expand; it is posted to around 300 people, is also distributed in the larger communities and is read by more than 3,000 people a month on the website. (<https://www.scojec.org/4cs/4cs.html>).

The Council supports victims of hate crime, encourage and enables them to report incidents to the police, and collect data that is shared with the Scottish Government, Police Scotland, Crown Office, the Community Security Trust and others. The Council has met Ministers, the Lord Advocate, senior Procurators Fiscal, the Chief Constable and other senior police officers and others to discuss these matters.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Community Empowerment

The Council continues to publish MEMO (www.scojec.org/memo/memo.html), a weekly overview of information of interest to all minority ethnic communities in Scotland, including parliamentary activity at Holyrood and Westminster, new publications, consultations, forthcoming conferences and news reports in order to assist minority communities and organisations working with them to engage with government and civic society on policy matters. This is supplemented by occasional papers on specific topics (MEMO + plus). These are very highly regarded and are supported by the Scottish Government and the ethnic minority umbrella organisation, BEMIS. MEMO is distributed to c 1,500 people each week, who then cascade it to others and there were nearly 106,500 recorded hits on both publications on our website in 2018 (up from around 80,000).

The Council continues to alert relevant communal organisations, both locally and nationally, to relevant parliamentary and government business. Although the Jewish Leadership Council and the Board of Deputies discontinued their support in 2016 for the Council's daily Political Affairs Digest on parliamentary and political developments of interest to the Jewish community, the Council has continued to produce this as a service to the community. It recorded nearly 190,000 hits on our website in 2018 (up from around 95,000 the previous year).

In addition, the Council assists organisations within the Scottish Jewish community to comply with various regulatory requirements and, in particular, is registered directly with Disclosure Scotland in order to assist organisations within the community to meet the requirements of the Protection of Vulnerable Groups(Scotland) Act 2007. The Council also assists partner organisations, including BEMIS (the Scottish ethnic minority infrastructure organisation) and Interfaith Scotland, with these functions. The Council is also registered as a sponsor to facilitate immigration requests on behalf of Jewish communal organisations and it acts as a single point of contact for the National Records of Scotland (NRS) to confirm the authenticity of proposed marriage officiants who are not synagogue rabbis in Scotland.

(b) Granted-funded Projects

Equality Fund Projects

Our main source of income continues to be the Scottish Government's Equality Fund, which has been pegged at £50,000 per annum for the three years from 2017-2018 to 2019-2020. This funding is earmarked to support three strands of work:

- Improving Jewish community cohesion and safety by strengthening community networks and resilience to hate crime
- Education and community cohesion through work with schools and teachers, and improving services to people with Jewish heritage
- Participation and representation and empowering minority communities to engage better with public policy by producing MEMO, a weekly digest of information of interest to them.

"Representing, connecting and supporting Jewish people of Scotland" contributes to all three of these project outcomes and the details of the Council's activities that contribute to delivering them are outlined above.

Part-time staff and consultants were engaged to assist in these activities and a proportion of the Research and Publications Officer's remuneration and other administrative costs have also been allocated to this Fund.

Education and Outreach Projects

We have continued and expanded our work to deliver good, authoritative and memorable teaching about Judaism in Scottish schools, which was funded by the Pears Foundation, and we have trained new "Volunteer Educational Ambassadors" to assist with this and have also developed new resources for our website.

We are also very grateful to the Netherlee and Clarkston Charitable Trust for its generous funding of the our outreach and community development activities, particularly in remote locations. We try where possible to maximise the effectiveness of these activities by combining educational activities with outreach activities for local people of Jewish heritage into a round of dual-purpose visits to the remoter parts of Scotland.

Photography Project

The Council continues to support the *Scots Jews* project, a snapshot of the variety of Jewish life in Scotland by the acclaimed documentary photographer, Judah Passow, which was largely funded by Creative Scotland and a number of very generous private sponsors. During 2018, we have contributed to the costs of exhibitions in Jerusalem and Netanya from this Fund.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Other Funded Activities

The Council has also received substantial grants from the Glasgow Jewish Community Trust, the Netherlee and Clarkston Charitable Trust and the Queens Park Charitable Trust. We are very grateful to the Trustees of these Trusts for their generosity. In addition, we received grants from BEMIS, Interfaith Scotland, the Jewish Youth Fund, the CST and the Scottish Refugee Council for specific events and activities.

FINANCIAL REVIEW

During the year, there was a small increase in general income thanks to a targeted fundraising appeal and improved collection from participants at events. We are particularly grateful to the Glasgow Jewish Community Trust and the Netherlee and Clarkston Charitable Trust for their generous support of our work to represent, connect and support Jewish people in Scotland.

We also received contributions from the Glasgow Jewish Representative Council (in kind), the Glasgow Council of Synagogues, Edinburgh Hebrew Congregation, the Glasgow Reform Synagogue, the Glasgow Hebrew Burial Society and the West of Scotland Kashrut Commission in recognition of our work to protect Jewish life in Scotland, from the Queens Park Charitable Trust towards the cost of the Jewish Gathering, from the CST towards our joint activities and from BEMIS in support of MEMO.

Although, together with the Board of Deputies, the Jewish Leadership Council discontinued their financial support in 2016, we are grateful to them for their creation of a Scottish Public affairs post to assist both the Council and the Glasgow Jewish Representative Council. The huge amount of assistance we have received from Danielle Bett since her appointment in January 2018 through networking with other groups, meeting politicians, assisting with the media and contributing to the production of MEMO has greatly helped improve our external reach.

Costs have fallen significantly, particularly for advertising and sessional staff, compared with 2017, when there were a large number of activities related to the bicentenary of the Jewish community of Scotland. In addition, one member of staff was on sabbatical leave for several months. Unlike 2017, there was no significant expenditure for which funding was received in advance.

As in previous years, we have shown the cost of the activities in full supported by the Scottish Government Equality Fund and have charged the overspend to our own general funds.

The trustees are determined to continue to ensure that the Council is adequately funded and hold frequent meetings with existing donors and potential donors.

RESERVES POLICY

While the general policy of the Trustees is to maintain a broadly neutral position from year to year, it has been agreed, where possible, to retain a small surplus in the Unrestricted Funds as a cushion against the possibility of reduction in Scottish Government grants in subsequent years without which it would be necessary to curtail core activities severely.

RISK ASSESSMENT

The main risks to the Council's activities are (a) the fact that future funding from the Scottish Government cannot be guaranteed beyond the end of the present grant period; (b) the unpredictability of support from communal organisations and donors and (c) the reliance on voluntary support staff and, in particular, the Director.

The Council considers that it would require an additional income of around £75,000 per annum in order to employ the minimum staff required to deliver its core functions and that otherwise a reduction in both its service to the community and its ability to represent it in the public arena is inevitable.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number SC029438

Principal Address 222 Fenwick Road, Giffnock, Glasgow, G46 6UE

Telephone Number 0141 638 6411

e-mail scojec @ scojec.org

Advisers

Independent Examiner Lewis J Osborne LL.B.,C.A., 2 Falkland Avenue, Newton Mearns, Glasgow G77 5DR

Bankers Bank of Scotland 162/162a Fenwick Road, Giffnock, Glasgow G46 6XF

Solicitors Joel Conn LL.B., Mitchells Robertson LLP, 36 North Hanover Street, Glasgow G1 2AD

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Trustees

The trustees and officers serving during the year and since the year end were as follows:-

Key Management Personnel : Trustees and Executive Officers

Chair	Micheline Brannan
Vice Chair	Fiona Brodie
Honorary Secretary	Simon Dover
Honorary Treasurer	
Small Communities Representative	Debby Taylor (resigned 10 June 2018)
Small Communities Representative	Mark Robertson (appointed 10 June 2018)
Ex Officio Member (Glasgow)	Paul Morron (resigned 10 June 2018)
Ex Officio Member (Glasgow)	Nicola Livingston (appointed 10 June 2018)
Ex Officio Member (Glasgow)	Evy Yedd (appointed 10 June 2018)
Ex Officio Member (Edinburgh)	Hilary Rifkind (resigned 10 June 2018)
Ex Officio Member (Edinburgh)	John Danzig (appointed 10 June 2018)
Director	Ephraim Borowski

Other Key Personnel

Research and Publications Officer	Leah Granat
Projects and Outreach Manager	Fiona Frank
Education and Community Development Officer	Joanne Gabbay

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity was established by means of a charitable constitution in 1999 and converted to a SCIO in 2011. The Council is a charity and is recognised as such by the Office of the Scottish Charity Regulator.

Appointment of Trustees

In accordance with the constitution of the Council, an Annual General Meeting is held where the principal trustees are elected on a yearly basis by the membership as defined by the constitution.

Organisation

The Council comprises representatives nominated by all the formally constituted Jewish communities in Scotland, as well as Jewish Student Chaplaincy Scotland, representatives of the informal groups in rural and remote areas, and of Israelis living in Scotland, and co-optees with relevant experience.

The Executive comprises a Chair, Vice Chair, Honorary Secretary and Honorary Treasurer plus representatives ex officio of Glasgow, Edinburgh and smaller communities, all of whom have knowledge and experience of good governance in their professions and in other third sector organisations.

Remuneration of Personnel

The trustees and the other key personnel comprise the main individuals in charge of directing, controlling, running and operating the charity on a day to day basis.

Other than stated below, all trustees give of their time freely and no trustee received remuneration in the year.

The Director received reimbursable expenses during the year, details of which are given in note 2 on page 12.

All other key personnel are self employed contractors whose fees are detailed in the same note.

INDEPENDENT EXAMINER

The independent examiner, Lewis J Osborne, Chartered Accountant, is willing to be re-appointed.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity as at the end of that financial period and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the Trustees are required to :-

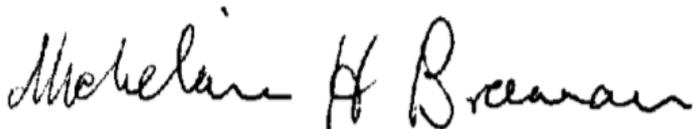
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed.

The trustees are also responsible for safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 3 May 2019 and signed on their behalf by:



Micheline Brannan
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
SCOTTISH COUNCIL OF JEWISH COMMUNITIES

I report on the accounts of the Council for the year ended 31 December 2018 which are set out on pages 8 to 13.

Respective responsibilities of trustees and examiner

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the Council and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1 which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and

to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations

have not been met, or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



LEWIS J OSBORNE
CHARTERED ACCOUNTANT
2 Falkland Avenue
Newton Mearns
Glasgow
G77 5DR

3 May 2019

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2018

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £
INCOME							
Grants	3	0	51,000	51,000	0	52,600	52,600
Donations	4	35,624	0	35,624	39,760	0	39,760
Charitable Activities	5	0	0	0	0	0	0
TOTAL INCOME		35,624	51,000	86,624	39,760	52,600	92,360
EXPENDITURE							
Charitable Activities	6	21,261	65,243	86,504	45,902	58,291	104,193
TOTAL EXPENDITURE		21,261	65,243	86,504	45,902	58,291	104,193
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR		14,363	(14,243)	120	(6,142)	(5,691)	(11,833)
RECONCILIATION OF FUNDS							
Total Funds brought forward		1,990	17,277	19,267	8,132	22,968	31,100
Transfer between Funds		(4,332)	4,332	0	0	0	0
TOTAL FUNDS CARRIED FORWARD		12,021	7,366	19,387	1,990	17,277	19,267

The Statement of Financial Activities includes all gains and losses recognised in the year.

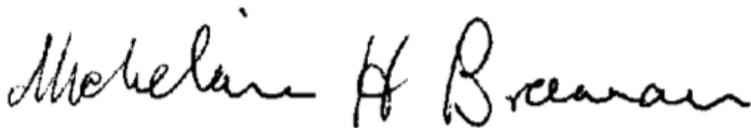
All income and expenditure derive from continuing activities.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2018

	Notes	2018		2017	
		£	£	£	£
FIXED ASSETS					
Plant & Equipment - at cost		4,312		4,312	
Less : Accumulated Depreciation		<u>4,312</u>		<u>4,312</u>	
			0		0
CURRENT ASSETS					
Cash at Bank		18,987		18,867	
Debtors	7	<u>750</u>		<u>750</u>	
		19,737		19,617	
CURRENT LIABILITIES					
Accrued Charges	8	<u>350</u>		<u>350</u>	
NET CURRENT ASSETS			19,387		19,267
TOTAL ASSETS LESS CURRENT LIABILITIES			<u><u>19,387</u></u>		<u><u>19,267</u></u>
FUNDS					
	9				
Unrestricted Funds		12,021		1,990	
Scottish Government Equality Fund Project		0		1,907	
Photography Project		6,817		11,991	
Pears Project		(3,026)		(196)	
Pilgrimage Project		3,575		3,575	
			<u><u>19,387</u></u>		<u><u>19,267</u></u>

The Financial Statements were approved by the Trustees on 3 May 2019 and signed on its behalf by:



Micheline Brannan



Ephraim Borowski

The notes on Pages 10 to 13 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are grants and donations which the givers have specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible Fixed Assets

Depreciation of tangible fixed assets is provided at the following annual rate in order to write off each asset over its estimated useful life:

Plant and Equipment	25% straight line
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Debtors

Debtors and prepayments are recognised at the settlement amount due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors are normally recognised at their settlement amount.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

2. TRUSTEE REMUNERATION AND EXPENSES AND COST OF KEY MANAGEMENT PERSONNEL

Included in the expenditure on charitable activities were the following amounts payable to trustees and key management personnel during the year:

	2018	2017
	£	£
Trustees		
Expenses	<u><u>2,226</u></u>	<u><u>2,755</u></u>
Key Management Personnel		
Fees and Expenses	<u><u>53,343</u></u>	<u><u>58,899</u></u>

The average number of full time equivalent employees during the year was 0 (2017: 0). The other key personnel are self-employed contractors and charge their services to the charity.

The charity considers its key management personnel comprise the trustees and the other persons listed in the Trustees Report. No employee benefits were paid during the year (2017 £nil).

3. INCOME FROM GRANTS

	2018	2017
	£	£
Grants		
Contributions from Scottish Government	50,000	52,600
Contribution from Pears Foundation	<u>1000</u>	<u>0</u>
	<u><u>51,000</u></u>	<u><u>52,600</u></u>

4. INCOME FROM DONATIONS

	2018	2017
	£	£
Contributions from Communities	7,560	8,877
Donations	<u>28,064</u>	<u>30,883</u>
	<u><u>35,624</u></u>	<u><u>39,760</u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2018	2017
	£	£
	<u><u>0</u></u>	<u><u>0</u></u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

6. EXPENDITURE ON CHARITABLE ACTIVITIES	2018		2017	
	£	£	£	£
Governance and Support Costs				
Staff Costs	14,098		13,800	
Office and Telephone Costs	4,718		3,092	
Advertising, Printing and Stationery	211		497	
Travel	562		1,455	
Hospitality	173		180	
Subscriptions, Affiliation & Licence Fees	515		415	
Professional Fees	984		922	
Depreciation	0		783	
Sundry Expenses	0		39	
	<u> </u>	21,261	<u> </u>	21,183
Charitable Activities				
Staff Costs	42,693		53,020	
Office and Telephone Costs	5,407		7,088	
Advertising, Printing and Stationery	2,569		7,317	
Travel	5,583		6,508	
Hospitality	7,045		6,714	
Subscriptions, Affiliation & Licence Fees	1,000		1,500	
Professional Fees	901		863	
Bank Charges	45		0	
	<u> </u>	65,243	<u> </u>	83,010
		<u> </u>		
		86,504	<u> </u>	104,193
		<u> </u>	<u> </u>	

7. DEBTORS

	2018	2017
	£	£
Contributions from Communities	<u>750</u>	<u>750</u>

8. CREDITORS

	2018	2017
	£	£
Professional Fees	<u>350</u>	<u>350</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018

9. ANALYSIS OF CHARITABLE FUNDS

	Balance at	Incoming Resources	Resources Expended	Transfers	Balance at
	1 January 2018	Resources	Expended		31 December 2018
	£	£	£	£	£
Unrestricted Funds	1,990	35,624	(21,261)	(4,332)	12,021
Restricted Funds: -					
Scottish Government Equality Fund Project	1,907	50,000	(56,239)	4,332	0
Photography Project	11,991	0	(5,174)	0	6,817
Pears Project	(195)	1,000	(3,831)	0	(3,026)
Pilgrimage Project	3,575	0	0	0	3,575
	<u>17,668</u>	<u>51,000</u>	<u>65,244</u>	<u>4332</u>	<u>7,366</u>
	<u><u>19,658</u></u>	<u><u>86,624</u></u>	<u><u>86,505</u></u>	<u><u>0</u></u>	<u><u>19,387</u></u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The restricted funds are for the uses set out in the Report of the Trustees.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2018

	2018					2018 Total	2017					2017 Total
	Unrestricted Funds	Restricted Funds			Pears Project		Unrestricted Funds	Restricted Funds			Pears Project	
	Equality Fund Project	Photography Project	Pilgrimage Project	£			Equality Fund Project	Photography Project	Pilgrimage Project	£		
£	£	£	£	£	£	£	£	£	£			
INCOMING RESOURCES												
Contributions from Scottish Government	0	50,000	0	0	0	50,000	0	52,600	0	0	0	52,600
Contributions from Communities	7,560	0	0	0	0	7,560	8,877	0	0	0	0	8,877
Donation from Glasgow Jewish Community Trust	11,377	0	0	0	0	11,377	10,000	0	0	0	0	10,000
Donation from Netherlee & Clarkston Charitable Trust	5,362	0	0	0	0	5,362	8,999	0	0	0	0	8,999
Donation from Queens Park Charitable Trust	2,000	0	0	0	0	2,000	0	0	0	0	0	0
Donation from BEMIS	2,500	0	0	0	0	2,500	0	0	0	0	0	0
Donation from Community Security Trust	2,000	0	0	0	0	2,000	0	0	0	0	0	0
Other Donations	4,825	0	0	0	0	4,825	11,884	0	0	0	0	11,884
Contribution from Pears	0	0	0	0	1,000	1,000	0	0	0	0	0	0
Total incoming resources	35,624	50,000	0	0	1,000	86,624	39,760	52,600	0	0	0	92,360
RESOURCES EXPENDED												
Staff Costs	14,098	39,872	0	0	2,821	56,791	27,149	33,405	0	0	6,266	66,820
Office and Telephone	4,718	5,357	0	0	50	10,125	3,272	6,663	14	0	231	10,180
Travel	562	2,418	2,705	0	460	6,145	4,367	1,021	514	0	2,061	7,963
Hospitality and Events	173	4,146	2,424	0	475	7,218	5,361	233	200	0	1,100	6,894
Advertising, Printing and Stationery	211	2,545	0	0	24	2,780	3,594	3,093	0	0	1,127	7,814
Subscriptions, Affiliation & Licence Fees	515	1,000	0	0	0	1,515	415	1,500	0	0	0	1,915
Professional Fees	984	901	0	0	0	1,885	922	863	0	0	0	1,785
Depreciation	0	0	0	0	0	0	783	0	0	0	0	783
Miscellaneous Expenses	0	0	45	0	0	45	39	0	0	0	0	39
	21,261	56,239	5,174	0	3,830	86,504	45,902	46,778	728	0	10,785	104,193
NET SURPLUS/(DEFICIT) FOR YEAR	14,363	(6,239)	(5,174)	0	(2,830)	120	(6,142)	5,822	(728)	0	(10,785)	(11,833)
Opening Balance	1,990	1,907	11,991	3,575	(196)	19,267	8,132	(3,915)	12,719	3,575	10,589	31,100
Transfer from Restricted Funds	(4,332)	4,332	0	0	0	0	0	0	0	0	0	0
Closing Balance	12,021	0	6,817	3,575	(3,026)	19,387	1,990	1,907	11,991	3,575	(196)	19,267

This page does not form part of the formal accounts

