

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019**

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 2019.

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 objectives and activities of the Council are encapsulated in the strap-line we have adopted: "Representing, connecting and supporting Jewish people of Scotland". In particular, 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. One important contribution is the weekly digest of current matters of relevance to minority communities that we publish 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.

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, and community relations and equality matters.

During 2019, 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, civil partnerships, 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.

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 joint dialogue group with the Church of Scotland met three times during the year, including once with the Chief Rabbi in attendance, and discussed a range of topics.

During 2019, 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 325 school and other groups in many parts of Scotland, including Aberdeen, Arran, Ayr, Dumfries, Edinburgh, Falkirk, Glasgow, Grampian, the Lothians, 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 continue to update and revise our *Guide to Jewish Facilities in Scotland*, which is consistently the most popular item on our website, attracting more than 50,000 visits during the year (<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, Dumfries and Galloway, and Arran 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 19 events in 2019, in locations including Aberdeen, Arran, Ayr, Dumfries, Edinburgh, Glasgow, Linlithgow, Orkney, Shetland and Skye. These included speaker tours, concerts and festival celebrations and were attended by a total of around 700 people. We are particularly 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_2019.html.

Our website has continued to expand and remains extremely popular. We recorded more than 2 million hits in 2019 (although the true number is likely to be much higher as the stats counter behaved erratically after we moved our site to a secure server) plus another almost 210,000 "impressions" on social media. We also set up a YouTube channel to host educational videos and recordings of events. 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 3,500 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.

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

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

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 more than 125,000 recorded hits on both publications on our website in 2019 (up from around 106,500).

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 more than 240,000 hits on our website in 2019 (up from around 190,000 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, 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.

Other Funded Activities

The Council has also received substantial grants from the Glasgow Jewish Community Trust and the Netherlee and Clarkston 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.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

FINANCIAL REVIEW

During the year, there was a large increase in unrestricted income (£44,778 as against £35,624), which reflects an increase in events (some held jointly with other organisations) where we levied a charge, and a small increase in donations. 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, the Scottish Council of Synagogues, Edinburgh Hebrew Congregation, Glasgow Reform Synagogue, Glasgow Hebrew Burial society and the West of Scotland Kashrut Commission in recognition of our work to protect Jewish life in Scotland. We also received funding from the Community Security Trust towards our joint activities and from BEMIS in support of MEMO. Interfaith Scotland and the Scottish Refugee Council made donations in respect of specific activities.

We are very grateful to the Jewish Leadership Council for their ongoing support through the funding of a Scottish Public affairs post to assist both the Council and the Glasgow Jewish Representative Council. Danielle Bett has continued to provide excellent support, particularly through her networking with other groups, meeting politicians, assisting with the media and contributing to the production of MEMO, and has greatly helped improve our external reach. Her engagement with politicians around the issue of antisemitism has been particularly valuable.

Expenditure increased significantly (£95,364 as against £86,504). The main increase was in advertising, hospitality and sessional staff, with a reduction in travel costs. As previously noted, we had more events (which also generated income), so much of this increase is represented by directly associated costs.

As in previous years, we have shown the cost of the activities supported by the Scottish Government Equality Fund in full 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 and potential donors. We have specifically continued to engage with the Board of Deputies of British Jews to seek the reinstatement of funding given that much of our work to protect Jewish life in Scotland relieves them of duties they would otherwise have to undertake.

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

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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 (resigned 2 June 2019) Nicola Livingston (appointed 2 June 2019)
Honorary Treasurer	Philip Mendelsohn (appointed 2 June 2019)
Ex Officio Member (Glasgow)	Paul Edlin (appointed 12 June 2019)
Ex Officio Member (Glasgow)	Evy Yedd (resigned 12 June 2019)
Ex Officio Member (Edinburgh)	John Danzig
Small Communities Representative	Mark Robertson
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 28 June 2020 and signed on their behalf by:

Micheline Brannan

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 2019 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

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

28 June 2020

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2019

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
INCOME							
Grants	3	20,515	50,000	70,515	23,102	51,000	74,102
Donations	4	13,113	0	13,113	12,385	0	12,385
Charitable Activities	5	11,150	0	11,150	137	0	137
TOTAL INCOME		44,778	50,000	94,778	35,624	51,000	86,624
EXPENDITURE							
Charitable Activities		37,811	57,553	95,364	21,261	65,243	86,504
TOTAL EXPENDITURE		37,811	57,553	95,364	21,261	65,243	86,504
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR		6,967	(7,553)	(586)	14,363	(14,243)	120
RECONCILIATION OF FUNDS							
Total Funds brought forward		12,021	7,366	19,387	1,990	17,277	19,267
Transfer between Funds		(10,579)	10,579	0	(4,332)	4,332	0
TOTAL FUNDS CARRIED FORWARD		8,409	10,392	18,801	12,021	7,366	19,387

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 2019

	Notes	2019 £	£	2018 £	£
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		18,812		18,987	
Debtors and Prepayments	7	<u>474</u>		<u>750</u>	
		19,286		19,737	
CURRENT LIABILITIES					
Creditors and Accrued Charges	8	<u>485</u>		<u>350</u>	
NET CURRENT ASSETS			18,801		19,387
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>18,801</u>		<u>19,387</u>
 FUNDS					
	9				
Unrestricted Funds		8,409		12,021	
Scottish Government Equality Fund Project		0		0	
Photography Project		6,817		6,817	
Education Projects		0		(3,026)	
Pilgrimage Project		3,575		3,575	
			<u>18,801</u>		<u>19,387</u>

The Financial Statements were approved by the Trustees on 28 June 2020 and signed on its behalf by:

Micheline Brannan *Micheline Brannan*
 Ephraim Borowski *Ephraim Borowski*
 Philip Mendelsohn *Philip Mendelsohn*

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

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

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:

	2019	2018
	£	£
Trustees		
Expenses	<u><u>2,356</u></u>	<u><u>2,226</u></u>
Key Management Personnel		
Fees and Expenses	<u><u>54,400</u></u>	<u><u>53,343</u></u>

The average number of full time equivalent employees during the year was 0 (2018: 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 2018 £nil).

3. INCOME FROM GRANTS

	2019	2018
	£	£
Contributions from Scottish Government	50,000	50,000
Contribution from Pears Foundation	0	1,000
Other Grants	<u><u>20,515</u></u>	<u><u>23,102</u></u>
	<u><u>70,515</u></u>	<u><u>74,102</u></u>

4. INCOME FROM DONATIONS

	2019	2018
	£	£
Communal Funding	7,800	7,560
Donations	<u><u>5,313</u></u>	<u><u>4,825</u></u>
	<u><u>13,113</u></u>	<u><u>12,385</u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2019	2018
	£	£
Income from Events	<u><u>11,150</u></u>	<u><u>137</u></u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

6. EXPENDITURE ON CHARITABLE ACTIVITIES	2019		2018	
	£	£	£	£
Governance and Support Costs				
Staff Costs	14,085		14,098	
Office and Telephone Costs	4,710		4,718	
Advertising, Printing and Stationery	0		211	
Travel	739		562	
Hospitality	136		173	
Subscriptions, Affiliation & Licence Fees	390		515	
Professional Fees	835		984	
Sundry Expenses	14		0	
	<u>20,909</u>		<u>21,261</u>	
Charitable Activities				
Staff Costs	48,602		42,693	
Office and Telephone Costs	5,126		5,407	
Advertising, Printing and Stationery	4,095		2,569	
Travel	4,086		5,583	
Hospitality	11,556		7,045	
Subscriptions, Affiliation & Licence Fees	75		1,000	
Professional Fees	885		901	
Sundry Expenses	30		45	
	<u>74,455</u>		<u>65,243</u>	
	<u><u>95,364</u></u>		<u><u>86,504</u></u>	

7. DEBTORS AND PREPAYMENTS

	2019		2018	
	£		£	
Contributions from Communities	0		750	
Office & Telephone	474		0	
	<u>474</u>		<u>750</u>	

8. CREDITORS AND ACCRUED CHARGES

	2019		2018	
	£		£	
Professional Fees	400		350	
Event Expenditure	85		0	
	<u>485</u>		<u>350</u>	

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019

9. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1 January 2019	Incoming Resources Resources Expended	Transfers	Balance at 31 December 2019
	£	£	£	£
Unrestricted Funds	12,021	44,778	37,811 (10,579)	<u>8,409</u>
Restricted Funds: -				
Scottish Government Equality Fund Project	0	50,000	54,825 4,825	0
Photography Project	6,817	0	0 0	6,817
Education Projects	(3,026)	0	2,728 5,754	(0)
Pilgrimage Project	3,575	0	0 0	3,575
	<u>7,366</u>	<u>50,000</u>	<u>57,553 10,579</u>	<u>10,392</u>
	<u>19,387</u>	<u>94,778</u>	<u>95,364 0</u>	<u>18,801</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 2019

	Unrestricted Funds					2019 Total £	Unrestricted Funds					2018 Total £
	Equality Fund Project	Restricted Funds			Education Project		Equality Fund Project	Restricted Funds			Education Project	
		Photography Project	Pilgrimage Project					Pilgrimage Project				
£	£	£	£	£	£	£	£	£	£	£	£	
INCOMING RESOURCES												
Contributions from Scottish Government	0	50,000	0	0	0	50,000	0	50,000	0	0	0	50,000
Contributions from Communities	7,800	0	0	0	0	7,800	7,560	0	0	0	0	7,560
Donation from Glasgow Jewish Community Trust	10,000	0	0	0	0	10,000	11,377	0	0	0	0	11,377
Donation from Netherlee & Clarkston Charitable Trust	5,490	0	0	0	0	5,490	5,362	0	0	0	0	5,362
Donation from Queens Park Charitable Trust	0	0	0	0	0	0	2,000	0	0	0	0	2,000
Donation from BEMIS	3,000	0	0	0	0	3,000	2,500	0	0	0	0	2,500
Donation from Community Security Trust	2,000	0	0	0	0	2,000	2,000	0	0	0	0	2,000
Other Donations	5,313	0	0	0	0	5,313	4,688	0	0	0	0	4,688
Contribution from Pears	0	0	0	0	0	0	0	0	0	0	1,000	1,000
Income from Events	11,150	0	0	0	0	11,150	137	0	0	0	0	137
Miscellaneous Income	25	0	0	0	0	25	0	0	0	0	0	0
Total incoming resources	44,778	50,000	0	0	0	94,778	35,624	50,000	0	0	1,000	86,624
RESOURCES EXPENDED												
Staff Costs	23,759	36,549	0	0	2,379	62,687	14,098	39,872	0	0	2,821	56,791
Office and Telephone	5,962	3,874	0	0	0	9,836	4,718	5,357	0	0	50	10,125
Travel	0	4,582	0	0	243	4,825	562	2,418	2,705	0	460	6,145
Hospitality and Events	4,906	6,680	0	0	106	11,692	173	4,146	2,424	0	475	7,218
Advertising, Printing and Stationery	1,865	2,230	0	0	0	4,095	211	2,545	0	0	24	2,780
Subscriptions, Affiliation & Licence Fees	390	75	0	0	0	465	515	1,000	0	0	0	1,515
Professional Fees	885	835	0	0	0	1,720	984	901	0	0	0	1,885
Miscellaneous Expenses	44	0	0	0	0	44	0	0	45	0	0	45
	37,811	54,825	0	0	2,728	95,364	21,261	56,239	5,174	0	3,830	86,504
NET SURPLUS/(DEFICIT) FOR YEAR	6,967	(4,825)	0	0	(2,728)	(586)	14,363	(6,239)	(5,174)	0	(2,830)	120
Opening Balance	12,021	0	6,817	3,575	(3,026)	19,387	1,990	1,907	11,991	3,575	(196)	19,267
Transfer from Restricted Funds	(10,579)	4,825	0	0	5,754	0	4332	4,332	0	0	0	0
Closing Balance	8,409	0	6,817	3,575	0	18,801	12,021	0	6,817	3,575	(3,026)	19,387

This page does not form part of the formal accounts