

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

SCIO Scottish Charity Number SC029438

REPORT OF THE TRUSTEES OF THE COUNCIL

The Trustees present their report and accounts for the year ended 31 December 2021.

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 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 acts as a hub for Jewish communities in Scotland, engaging and Participating in active community building, education, communal activities and outreach, and provides support for Jewish people in Scotland by holding events and assisting vulnerable and isolated individuals to report their concerns. During the Covid pandemic, we very successfully moved our activities online, and since then have been experimenting with hybrid models thanks to a general grant from a major funder.

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.

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 of all parties and civil servants about a wide range of matters including community safety and hate crime, the recent census, family law, social isolation, death registration and related matters, education community relations and equality matters. Throughout the year, we participated in weekly meetings with the Scottish Government about the effect of the Covid-19 pandemic on faith communities, and this has been reconstituted as a regular round table to discuss wider policy matters affecting faith communities.

During 2021, 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, antisemitism, "assisted dying", civil partnerships and death registration and post mortems.. We also held meetings to discuss these and other matters with Ministers and civil servants, and gave evidence to Parliamentary committees. Where appropriate, we reflect the diversity of opinion within the community and all our 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 the Government and 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 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 the effect of the pandemic on minority communities. Because of the pandemic, our joint dialogue group with the Church of Scotland has not met during the year, but the group working on a theological glossary has continued to meet online, and a partial draft has been presented to the General Assembly. Because of the effect of the pandemic on schools, it has not been possible to visit schools in person, but the educational resources about Judaism and the Jewish Community on our website continue to be very popular. We have continued to add new educational resources on our website, and to promote our extremely successful "JOES boxes" project to provide every local authority in Scotland with a box of authentic Jewish artefacts to enliven lessons. Our informative "Five minute Judaism" videos aimed at different age groups are viewed around 1,000 times a month.;

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, being read by around 100,000 visitors 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 UK's departure from the EU and 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 abroad.

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. Because of the pandemic, we were unable to hold events for the smaller communities, and informal groups around the country, but have striven to include them in virtual and hybrid programming. We also continue to support the cultural association for Israelis in Scotland, and to work with Jewish Student Chaplaincy Scotland to support Jewish Students on Scottish campuses.

During the year, we held or supported more than 50 virtual events including an Arts Club, concerts, talks, panels and other events, which were attended by a total of around 1,500 people. We are particularly grateful to the Netherlee and Clarkston Charitable Trust for their support for these events, and to a major European trust for supporting training and equipment to encourage a wide range of communal organisations to organise hybrid events.

Throughout the pandemic, we produced guidance for the Jewish Community on support available for isolated and vulnerable people, "DIY" guides to celebrating festivals in lockdown, and a special mini-website with up-to-date information about events and facilities. The Council also circulated regular updates to the individual communities on the frequently changing Coronavirus Regulations affecting places of worship, weddings, funerals, and other communal activities. The special section of our website has attracted more than 74,000 visits during the year.

Our website has continued to expand and remains extremely popular. We recorded more than 2 million hits in 2021 plus almost another 267,000 "impressions" on social media. Our new YouTube channel hosts our educational videos and recordings of many of our events.

The Council hosts a website for the Tayside and Fife Jewish Community.

The circulation of *Four Corners*, our quarterly newsletter for smaller communities, continues to expand; it is posted to around 300 people, is also distributed in the larger communities, and each quarterly issue is read by more than 9,000 people on the Council's 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 more than 96,000 recorded hits on both publications on our website in 2021.

The Council continues to alert 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 for our daily Political Affairs Digest on parliamentary and political developments of interest to the Jewish community in 2016, the Council has continued to produce this as a service to the Community and it recorded more than 266,000 hits on our website in 2021 (up from c 254,000 in 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. Until April 2021, we received £50,000 per annum from the Promoting Equality and Cohesion Fund, and because of the pandemic this was extended first to September 2021, and then to March 2022 from the Connected Communities Fund. 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.

Sessional workers 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 our work to deliver good, authoritative and memorable teaching about Judaism in Scottish schools, and have developed new resources for our website. Because of the pandemic, this work has been primarily through resources on our website, which attracted more than 26,000 hits during 2021.

Hybrid Events Project

During the year, we were awarded a substantial grant to help communal organisations to plan and provide hybrid activities. More than 10 communal organisations signed up for this and training was delivered in Edinburgh and a number of training videos and manuals have been posted on our website to assist others: https://www.scojec.org/resources/jsc/about_jsc/jsc/html. We continue to engage with the funder and partner organisations about how to develop this further.

Other Funded Activities

We are very grateful to the Netherlee and Clarkston Charitable Trust for their generous funding of our outreach and community development activities, which, of course, have had to be online during the pandemic. The Council has also received substantial grants

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

from the Glasgow Jewish Community Trust. We are very grateful to the Trustees of these Trusts for their generosity. In addition, we receive grants from BEMIS, Interfaith Scotland, the Jewish Youth Fund, the CST and the Scottish Refugee Council for specific events and activities.

FINANCIAL REVIEW

Unrestricted income was below previous levels (£23,286 as against £32,827), which reflects the inability to hold physical events during the pandemic, although we did receive some donations for on-line events. We are particularly grateful to the Glasgow 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, despite other pressures on their resources.

We also received contributions from the Glasgow Jewish Representative Council, the Scottish Council of Synagogues, Edinburgh Hebrew Congregation, Glasgow Reform Synagogue, Sukkat Shalom (Edinburgh Liberal congregation) and the Glasgow Hebrew Burial Society 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.

The Jewish Leadership Council supported the funding of a Scottish Public Affairs post until Danielle Bett left the post (she continued to assist both the Council and the Glasgow Jewish Representative Council remotely for some months after she left Scotland). We have not been able to replace this role whilst we continued to negotiate funding with both the Jewish Leadership Council and the Board of Deputies.

The reduction in unrestricted funding was offset by a slight increase in restricted funding (£72,554 as against £70,137) with new funding from the Hybrid Projects Fund of £18,670 and from the Refugee Support Fund of £1,884. We also received emergency funding of £2,000 relating to the pandemic from the Scottish Government's Immediate Priorities Fund. The main changes were: less pandemic-related funding from the Scottish Government, a reduction in the contribution from BEMIS and less event-related income (a sign of Zoom fatigue).

Expenditure overall reduced slightly (£94,565 as against £100,682). Clearly, the pandemic continued to have a significant impact on our expenditure, due to our inability to hold in-person events and a reduction in online activities. This reduced both our event and advertising costs. Sessional staff costs increased whilst our office and telephone costs reduced. Most other costs were similar but our subscription costs returned to a more normal level (last year we cleared arrears).

As in previous years, we have shown the cost of 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 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 to seek 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.

We are delighted to have been awarded a grant by the Scottish Government, Connected Communities from April 2022. This partially replaces our former PECF (Promoting Equality & Cohesion) grant. The initial award is for one year, with the potential for it to extend to September 2024 (2½ years in total) subject to budget constraints. However, this remains at the previous level of £50,000 per annum, which is being rapidly eroded by inflation.

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 March 2023 and has not increased.
- (b) the Scottish Government has changed its funding arrangements when the PECF grant ended. Our work fell into the scope of two new funds. We applied to both funds but were only successful in securing the Connected Communities funding. This has put our full range at risk, especially the publication of MEMO, MEMO+ and PAB.
- (c) the unpredictability of support from communal organisations and donors. Some funders have indicated that the impact of the pandemic on their resources (both in terms of their income and demand on them) may affect the level of future funding: and

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

(d) the reliance on voluntary support staff and, in particular, the Director. Discussions are currently ongoing with the Board of Deputies and other funders with a view to funding new senior posts (estimated at 1.5 FTE) to replace the voluntary 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

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	Alan Kay (resigned 20 June 2021))
Chair	Nicola Livingston (appointed 20 June 2021)
Vice Chair	Mark Taylor (resigned 20 June 2021)
Vice Chair	Gillian Raab (appointed 20 June 2021)
Honorary Secretary	Fiona Brodie (appointed 20 June 2021)
Honorary Treasurer	Philip Mendelsohn
Ex Officio Member (Glasgow)	Paul Edlin
Ex Officio Member (Edinburgh)	Hilary Rifkind (appointed 28 June 2020)
Small Communities Representative	Mark Robertson
Director	Ephraim Borowski

Other Key Personnel

Research and Publications Officer	Leah Granat
Projects and Outreach Manager	Ruby Katz (Resigned 14 May 2021)
Projects and Outreach Manager	Kirsty Robson (appointed 14 May 2021)
Education and Community Development Officer	Joanne Gabbay (resigned 1 August 2021)

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.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Organisation

The Council comprises representatives nominated by all the formally constituted Jewish communities in Scotland and representatives of the informal groups in rural and remote areas. In addition, we have representatives from other national Jewish organisations: Student Chaplaincy Scotland, Jewish students in Scotland, Israelis living in Scotland and the Scottish Jewish Archives Centre.

We also have the ability to include 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 retiring and will not be offering himself for re-appointment at the Council's AGM.

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 :-

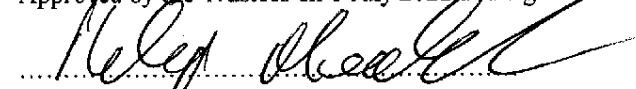
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards have been followed, subject 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 6 July 2022 and signed on their behalf by:



Philip Mendelsohn
Honorary Treasurer

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 2021 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

6 July 2022

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2021

	<i>Note</i>	Unrestricted Funds	Restricted Funds	Total Funds 2021	Unrestricted Funds	Restricted Funds	Total Funds 2020
		£	£	£	£	£	£
INCOME							
Grants	3	13,990	72,554	86,544	16,620	70,137	86,757
Donations	4	8,388	0	8,388	12,873	0	12,873
Charitable Activities	5	908	0	908	3,334	0	3,334
TOTAL INCOME		23,286	72,554	95,840	32,827	70,137	102,964
EXPENDITURE							
Charitable Activities		15,183	79,382	94,565	28,826	71,856	100,682
TOTAL EXPENDITURE		15,183	79,382	94,565	28,826	71,856	100,682
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR		8,103	(6,828)	1,275	4,001	(1,719)	2,282
RECONCILIATION OF FUNDS							
Total Funds brought forward		10,691	10,392	21,083	8,409	10,392	18,801
Transfer between Funds		(4,426)	4,426	0	(1,719)	1,719	0
TOTAL FUNDS CARRIED FORWARD		14,368	21,646	22,358	10,691	10,392	21,083

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 2021

	Notes	2021 £	£	2020 £	£
FIXED ASSETS					
Plant & Equipment - at cost		9,019		4,312	
Less : Accumulated Depreciation		<u>6,666</u>		<u>4,312</u>	
			2,353		0
CURRENT ASSETS					
Cash at Bank		15,735		21,643	
Debtors and Prepayments	7	<u>4,670</u>		<u>0</u>	
		20,405		21,643	
CURRENT LIABILITIES					
Creditors and Accrued Charges	8	<u>400</u>		<u>560</u>	
NET CURRENT ASSETS			20,005		21,083
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>22,358</u>		<u>21,083</u>
FUNDS					
	9				
Unrestricted Funds		14,368		10,691	
Scottish Government Equality Fund Project		0		0	
Photography Project		6,817		6,817	
Pilgrimage Project		3,575		3,575	
People's Lottery Project		0		0	
Emergency Covid Funding		0		0	
Hybrid Events Project		2,354		0	
Refugee Support Project		(4,756)		0	
			<u>22,358</u>		<u>21,083</u>

The Financial Statements were approved by the Trustees on 6 July 2022 and signed on its behalf by:

Ephraim Borowski

Philip Mendelsohn

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

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	50% 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 2021

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:

	2021	2020
	£	£
Trustees		
Expenses	<u>0</u>	<u>1,295</u>
Key Management Personnel		
Fees and Expenses	<u>54,405</u>	<u>57,474</u>

The average number of full time equivalent employees during the year was 0 (2020: 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 (2020 £nil).

3. INCOME FROM GRANTS

	2021	2020
	£	£
Contributions from Scottish Government	50,000	55,137
Contribution from People's Postcode Lottery Trust	0	15,000
Other Grants	<u>36,544</u>	<u>16,620</u>
	<u>86,544</u>	<u>86,757</u>

4. INCOME FROM DONATIONS

	2021	2020
	£	£
Communal Funding	7,392	7,782
Donations	<u>996</u>	<u>5,091</u>
	<u>8,388</u>	<u>12,873</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2021	2020
	£	£
Income from Events	<u>908</u>	<u>3,334</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2021		2020	
	£	£	£	£
Governance and Support Costs				
Sessional Staff & Contractor Costs	6,685		4,295	
Office and Telephone Costs	3,087		6,215	
Advertising, Printing and Stationery	0		279	
Travel	14		157	
Hospitality & Events	0		1,949	
Subscriptions, Affiliation & Licence Fees	395		1,727	
Professional Fees	100		1,462	
Depreciation	2,354		0	
Volunteers' Expenses	0		150	
Sundry Expenses	573		384	
		<u>13,208</u>		<u>16,618</u>
Charitable Activities				
Sessional Staff & Contractor Costs	67,416		63,152	
Office and Telephone Costs	5,300		6,294	
Advertising, Printing and Stationery	2,665		5,442	
Travel	550		835	
Hospitality & Events	4,470		5,814	
Subscriptions, Affiliation & Licence Fees	325		0	
Professional Fees	300		0	
Sundry Expenses	331		2,527	
		<u>81,357</u>		<u>84,064</u>
		<u><u>94,565</u></u>		<u><u>100,682</u></u>

7. DEBTORS AND PREPAYMENTS

	2021		2020
	£		£
Contribution from Community Security Trust	2,000		0
Contribution for Hybrid Events Project	2,670		0
	<u>4,670</u>		<u>0</u>

8. CREDITORS AND ACCRUED CHARGES

	2021		2020
	£		£
Professional Fees	400		400
Advertising, Printing & Stationery	0		160
	<u>400</u>		<u>560</u>

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1 January 2021	Incoming Resources Resources	Expended	Transfers	Balance at 31 December 2021
	£	£	£	£	£
Unrestricted Funds	10,691	23,286	15,183	(4,426)	14,368
Restricted Funds: -					
Scottish Government Equality Fund Project	0	50,000	56,056	6,056	0
Photography Project	6,817	0	0	0	6,817
Pilgrimage Project	3,575	0	0	0	3,575
People's Postcode Lottery Trust	0	0	370	370	0
Emergency Funding Project	0	2,000	0	(2,000)	0
Hybrid Events Project	0	18,670	16,316	0	2,354
Refugee Support Project	0	1,884	6,640	0	(4,756)
	<u>10,392</u>	<u>72,554</u>	<u>79,382</u>	<u>4,426</u>	<u>7,990</u>
	<u>21,083</u>	<u>95,840</u>	<u>94,565</u>	<u>0</u>	<u>22,358</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 2021

	Unrestricted Funds				Restricted Funds				2021 Total				Restricted Funds				2020 Total
	Equality Fund Project	Photography Project	Pilgrimage Project	People's Postcode Lottery	Emergency Covid Funding	Hybrid Events Project	Refugee Support Project	Total	Equality Fund Project	Photography Project	Pilgrimage Project	People's Postcode Lottery	Emergency Covid Funding	Hybrid Events Project	Refugee Support Project		
INCOMING RESOURCES																	
Contributions from Scottish Government	0	0	0	0	2,000	0	0	50,000	0	0	0	0	5,137	0	0	55,137	
Contributors from People's Lottery	0	0	0	0	0	0	0	0	0	0	0	15,000	0	0	0	15,000	
Contributions from Communities	7,392	0	0	0	0	0	7,392	7,332	0	0	0	0	0	0	0	7,332	
Glasgow Jewish Community Trust Donation	8,000	0	0	0	0	0	8,000	8,000	0	0	0	0	0	0	0	8,000	
Netherlee & Clarkson C/T Donation	2,490	0	0	0	0	0	2,490	4,120	0	0	0	0	0	0	0	4,120	
Donation from BEMIS	1,500	0	0	0	0	0	1,500	2,500	0	0	0	0	0	0	0	2,500	
Community Security Trust Donation	2,000	0	0	0	0	0	2,000	2,000	0	0	0	0	0	0	0	2,000	
Other Donations	996	0	0	0	0	0	996	5,341	0	0	0	0	0	0	0	5,341	
Income from Events	908	0	0	0	0	0	908	3,334	0	0	0	0	0	0	0	3,334	
Contributions for Hybrid Events	0	0	0	0	0	18,670	0	0	0	0	0	0	0	0	0	0	
Contributions for Refugee Support	0	0	0	0	0	0	1,884	0	0	0	0	0	0	0	0	0	
Total incoming resources	23,286	0	0	0	2,000	18,670	1,884	32,827	50,000	0	0	15,000	5,137	0	0	102,964	
RESOURCES EXPENDED																	
Seasonal Staff & Contractor Costs	12,663	43,528	0	0	370	11,919	5,621	17,496	32,651	0	0	14,223	3,077	0	0	67,447	
Office and Telephone	417	7,942	0	0	0	28	0	3,443	7,441	0	0	1,451	174	0	0	12,509	
Travel	0	13	0	0	0	551	0	854	138	0	0	0	0	0	0	992	
Hospitality and Events	1,828	1,391	0	0	0	332	919	2,916	4,680	0	0	167	0	0	0	7,763	
Advertising, Printing and Stationery	0	1,864	0	0	0	801	0	2,324	2,961	0	0	436	0	0	0	5,721	
Subscriptions, Affiliation & Licence Fees	175	545	0	0	0	0	0	691	1,036	0	0	0	0	0	0	1,727	
Professional Fees	100	260	0	0	0	0	100	858	604	0	0	0	0	0	0	1,462	
Volunteers' Expenses	0	0	0	0	0	0	0	14	136	0	0	0	0	0	0	150	
Depreciation	0	0	0	0	0	2,354	0	0	0	0	0	0	0	0	0	0	
Miscellaneous Expenses	0	573	0	0	0	331	0	230	238	0	0	250	2,193	0	0	2,911	
	15,183	56,056	0	0	370	16,316	6,640	28,826	49,885	0	0	16,527	5,444	0	0	100,682	
NET SURPLUS/(DEFICIT) FOR YEAR	8,103	(6,056)	0	0	(370)	2,354	(4,756)	4,001	115	0	0	(1,527)	(307)	0	0	2,282	
Opening Balance	10,691	0	6,817	3,575	0	0	0	8,409	0	6,817	3,575	0	0	0	0	18,801	
Transfer from Restricted Funds	(4,426)	6,056	0	0	370	0	0	(1,719)	(115)	0	0	1,527	307	0	0	0	
Closing Balance	14,368	0	6,817	3,575	0	2,354	(4,756)	10,691	0	6,817	3,575	0	0	0	0	21,083	

This page does not form part of the formal accounts