

ScoJeC
**Scottish Council of
Jewish Communities**



Representing, connecting, and supporting
Jewish people in Scotland

SCIO no. SC029438

Trustees' Annual Report and Accounts For the Year ended 31st December 2022

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Trustees' Annual Report

The Trustees present their report and accounts for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Reference and Administrative Information

Charity Name	Scottish Council of Jewish Communities
Also Known As	SCoJeC; SCJC
Charity Number	SC029438
Principal Address	222 Fenwick Road Giffnock Glasgow G46 6UE
Independent Examiner	Margaret Birse CCFA CIPFA (affil.) FCIE
Bankers	Bank of Scotland United Trust Bank
Solicitors	Joel Conn LL.B. Mitchells Robertson LLP 36 North Hanover Street Glasgow G1 2AD

Trustees

The trustees at the date of approval of the report and serving during the financial period were as follows:

Chair	Nicola Livingston
Vice Chair	Gillian Raab
Honorary Secretary	Fiona Brodie
Honorary Treasurer	Philip Mendelsohn
Ex Officio Member (Glasgow)	Paul Edlin (resigned 16 th June 2022) Timothy Lovat (appointed 16 th June 2022)
Ex Officio Member (Edinburgh)	Hilary Rifkind
Small Communities Representative	Paul Spicker (appointed 26 th June 2022)
Director	Ephraim Borowski

Governance and 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.

Governance and Organisation

The Council was established by the organised Jewish Communities of Edinburgh, Glasgow and Dundee, and all formally constituted Jewish communities in Scotland can nominate representatives to the Council which also includes representatives of the informal groups in rural and remote areas, of Israelis living in Scotland, and other communal bodies with a Scotland-wide reach. These now include Jewish Student Chaplaincy, Jewish students in Scotland, the Jewish Archives Centre, and the Scottish Israeli Cultural Association. In addition, a number of co-optees with relevant expertise have seats on the Council.

The Executive comprises a Chair, Vice Chair, Hon Treasurer, and Hon Secretary, the senior official (Ephraim Borowski, the Director who is an unpaid volunteer), plus representatives ex officio of Glasgow, Edinburgh, and other communities, all of whom have knowledge and experience of good governance in their professions and in other third sector organisations.

Objectives and Activities

The objectives and activities of the Council are encapsulated in our strap-line: "Representing, connecting, and supporting Jewish people of Scotland".

The objects, as set out in the constitution are:

- i. to advance the education of the general public about the Jewish religion and the Jewish Community of Scotland;
- ii. to advance the welfare of the Jewish community of Scotland and to promote its participation in the civic life of Scotland;
- iii. to promote racial harmony and good relations between the Jewish Community and other religious, ethnic, and racial groups.

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, Trades 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.

SCoJeC 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.

SCoJeC 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 generous grant from a major funder.

In addition, we assist 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

Strategic Plans

The Council has been in discussion for some time with the Glasgow Jewish Representative Council, which is the umbrella body of the Jewish Community in the Glasgow area, about the possibility of restructuring to create a single body to speak for the entire Jewish Community of Scotland. With the encouragement of the Glasgow Jewish Community Trust, the Jewish Leadership Council, and the Board of Deputies, these discussions intensified during 2022, and resulted in a Heads of Agreement document that was unanimously adopted by the boards of both organisations in March 2023. Work is now continuing to finalise the new structure, which we hope will assist with funding from national UK communal bodies, and it has been agreed to hold the AGMs of both organisations together in July 2023.

(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, and MSPs and party officials of all parties, 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, community relations and equality matters. Throughout the year we participated in regular meetings of the Scottish Government's new Faith and Belief Round Table to discuss wider policy matters affecting faith communities with civil servants and ministers. We also briefed MPs, in particular with regard to reserved matters.

During 2022, SCoJeC 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, marriage, civil partnerships & divorce, abortion clinic buffer zones, death registration & post mortems, registration of funeral directors and assisted dying. 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 and can be viewed on the Council's website at <http://www.scojec.org/consultations.html>

We have continued to communicate the significant level of anxiety and alienation in the Community as a result of antisemitism 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. We hosted a Jewish Student Summit with representatives of almost all Jewish student societies, Scottish Chaplaincy, and UJS, and also met with senior administrators of several universities and with Lord Mann, the UK Government Independent Advisor on Antisemitism.

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. We also continue to meet representatives of other faith and ethnic communities and have actively engaged with ethnic minority and interfaith organisations and a number of third-sector interest groups including one tackling discrimination and hate crime, and another examining 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 its work, and the document has been presented to the 2023 General Assembly.

Because of the effect of the pandemic, it was not 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 which are viewed around 400 times each month. We also received project funding to develop further resources to enhance our work on

tackling antisemitism. We brought in someone, with a lot of experience, to work alongside our new Education Manager, and they have developed new materials which help to demystify Jewish people and Judaism in a Scottish context. We are grateful to the Board of Deputies for providing a new set of banners designed to explain Jews and Judaism, (which are available to organisations to use for training and events). Working in partnership with the Board we have ensured that the content reflects the legal, educational and welfare systems in Scotland. We would like to thank the Netherlee & Clarkston Charitable Trust for funding this work.

We maintain and update our Guide to Jewish Facilities in Scotland, which is consistently the most popular item on our website, being read by around 90,000 visitors during the year.

(<https://www.scojec.org/guidebook.pdf>) We respond 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 continue to generate a significant number of requests for information about the regulations for travel, working in Scotland, and marriages in Scotland when one of a couple is from abroad.

Community Development

SCoJeC provides a support network for the smaller Jewish communities and for individuals and families that live outwith, or who are not engaged with, any Jewish community. We also arrange events to bring together and foster a sense of community amongst the smaller communities, informal groups around the country, and people of Jewish background who have no other way of connecting with their heritage and who may be or feel vulnerable. Some of these activities had to be suspended during and after the pandemic, and we are consulting and looking to develop new and better ways of connecting people in a post-pandemic world. 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.

A major European Jewish charity supported training and equipment to encourage a wide range of communal organisations to organise hybrid events. Unfortunately, we had to wind down this project because we found it difficult to overcome the combination of weariness with Zoom and a reluctance to venture back into the real world. We are grateful to the Netherlee and Clarkston Charitable Trust for their support for these activities.

Our website has continued to expand and remains extremely popular. We recorded more than 2 million hits in 2022 plus another almost 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.

We continue to produce guidance for the Jewish Community on support available for isolated and vulnerable people, "DIY guides" to celebrating festivals in isolation, and a special mini-

website with up-to-date information about events and facilities. We have also continued to circulate updates to the individual communities on changing legislation and regulations affecting places of worship, life events, and other communal activities.

We produced three issues of Four Corners, our newsletter for smaller communities, which continues to expand; it is posted to around 300 people, is also distributed in the larger communities, with each issue typically read by more than 9,000 people on the Council's website. (<https://www.scojec.org/4cs.html>)

We support victims of hate crime, encourage and enable them to report incidents to the police, and collect data that we share with the Scottish Government, Police Scotland, Crown Office, the Community Security Trust, and others. We have met Ministers, 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.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+). These are very highly regarded 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 67,000 recorded hits on both publications on our website in 2022.

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 www.scojec/pad.html on parliamentary and political developments of interest to the Jewish Community in 2016, we have continued to produce this as a service to the Community, and it recorded more than 192,000 hits on our website in 2022.

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 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, and despite some uncertainty resulting from the reorganisation of the relevant funds, we have continued to receive £50,000 per annum, now from the Connected Communities Fund, replacing the previous Promoting Equality and Cohesion Fund. This funding is ear-marked to support these strands of work:

- Diversity is understood and valued
- Communities are more respectful, tolerant and inclusive
- People have stronger connections within and across communities
- Communities are increasingly resilient in the face of those who seek division and to spread hatred
- Communities are supported positively by increasingly embedding high-quality practice, partnership and a preventative approach

“Representing, connecting, and supporting Jewish people of Scotland” contributes to all 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 with these activities, and a proportion of the Research and Publications Officer’s remuneration and other administrative costs have been allocated to this Fund. We have changed the remit and title of our External Engagement Manager and appointed a new Education Manager to lead on this work.

Education and Outreach Projects

We have continued our work to deliver good, authoritative, and memorable teaching about Judaism to Scottish schools, and have developed new resources for our website. Because of the pandemic, this work has been through resources on our website which attracted more than 26,000 hits during 2022. We hope to shortly return to in person delivery of this work.

We are also very grateful to the Corra Foundation for funding from Sky to develop our work challenging antisemitism and to the Netherlee and Clarkston Charitable Trust for who have continued to offer us their unstinting support of our outreach and community development activities, although we sought no funding during the year, due to the impact of the pandemic on our activities.

Hybrid events project (“Jewish Scotland Connected”)

Early in the year we continued to work on our project to help communal organisations to plan and prevent hybrid activities, which was funded by a grant from a major European charity. More

than 10 communal organisations in all the communities signed up for this and a number of training videos and manuals have been posted on our website to assist others:

<https://www.scojec.org/resources/jsc.html>. Unfortunately, training had to be discontinued but we continue to engage with the funder and partner organisations about how best to move forward.

Financial Review

Unrestricted income includes a very generous one-off donation of £30,000 from the Glasser Trust on its winding up. Although these are unrestricted funds the Trustees decided to designate these funds as a special reserve to only be used for specific activities identified as requiring non-routine funding. We have now allocated a maximum of £10,000 towards staffing and related costs as part of the restructuring of representation set out under Strategic Plans. We are extremely grateful to the trustees of the Glasser Trust for this donation and thank them for their regular support this year and for many years past. Excluding this donation our unrestricted income reduced to £18,859 (cf. £21,286), which continues to reflect the lack of physical events during the pandemic and beyond, resulting in reduced donations. We are particularly grateful to the Glasgow Jewish Community Trust and the Community Security Trust for their ongoing support and to Netherlee & Clarkston Charitable Trust, Queens Park Charitable Trust, BEMIS for indicating their willingness to support our activities as they return to normal.

Funding

The Council is particularly grateful to the Glasgow Jewish Community Trust for its very generous support in recognition of our work representing the Community to the Scottish Government and others. This has supported a number of very well received briefing seminars for MPs, MSPs, and local Councillors on "Being Jewish in Scotland", and we are continuing to roll these out across local authorities, political parties, and other public bodies. We have also received contributions to these activities from the Glasgow Jewish Representative Council, Giffnock Newton Mearns Synagogue, as well as the Community Security Trust (CST).

There was a reduction in restricted funding to £65,611 (cf. £69,884). This is due to there being no emergency funding from the Scottish Government in respect of the pandemic and the termination of the Hybrid Events Project (however there remains some outlays we have made and which for which we are negotiating reimbursement). We are becoming acutely conscious of the reducing real value of the Scottish Government funding, given the effects of inflation.

Expenditure decreased to £80,834 (cf. £97,078). The pattern of expenditure reflects the need to keep expenditure in line with income and the ongoing reduced level of in-person events and the reduced level of travel. As in previous years, we have shown the cost of the activities supported by the Scottish Government 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 donors and potential donors. As noted earlier we are in

discussion with the Glasgow Jewish Representative Council, Glasgow Jewish Community Trust, the Jewish Leadership Council, and the Board of Deputies with a view to creating a new single appropriately staffed and funded representative structure for Scotland.

Reserves Policy

The general policy of the Trustees is to maintain a broadly neutral position from year to year, whilst seeking to retain between £10,000 and £15,000 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. Such a cushion would enable us to wind down our activities in a controlled manner. At the year end this stood at £10,865 (cf. £15,735).

As detailed above the Glasser Trust has made a generous donation of £30,000 which the trustees have designated as a special reserve, giving us a current level of total reserves of £40,865 (cf. £15,735). As we are now holding a higher level of funds, we have opened an interest bearing notice account.

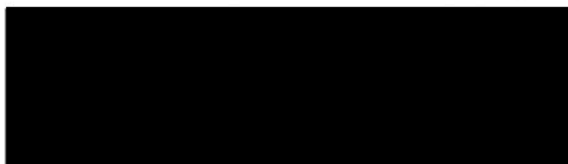
Risk Assessment

The main risks to the Council's activities are:

- (a) Whilst we have now secured Scottish Government funding until September 2024, this remains at £50,000 as in recent years (it has previously been higher) and is being eroded by inflation. Although it is awarded to September 2024 it is only guaranteed to March 2024. There are strong indications that there will be further changes to the funding regime in 2024;
- (b) Historically we have faced uncertainty in support from communal organisations and donors. We hope that the new structure being explored with the Glasgow Jewish Representative Council and key funders will address this situation; and
- (c) The reliance on voluntary support staff, particularly the Director. The current discussion with funders includes funding paid roles to replace the voluntary Director.

The trustees' annual report was approved by the trustees on 30th June 2023

And signed on their behalf by:



Philip Mendesohn

Independent Examiner's Report

To the trustees of the Scottish Council of Jewish Communities

I report on the Statement of Account for the year ended 31st December 2022, as set out in this document. The accounts forming part of the Statement of Account are set out on pages 12 to 17

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The trustees consider that the audit requirement of Regulation (10)(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts under section (44)(1)(c) of the 2005 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 2006 Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and 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 connection with my examination, no matter came to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - i. to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
 - ii. to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

 30th June 2023

Margaret Birse CCFA CIPFA (affil) FCIE
23 Clark Avenue
Linlithgow
EH49 7AP

Receipts and Payments AccountFor the year ended 31st December 2022

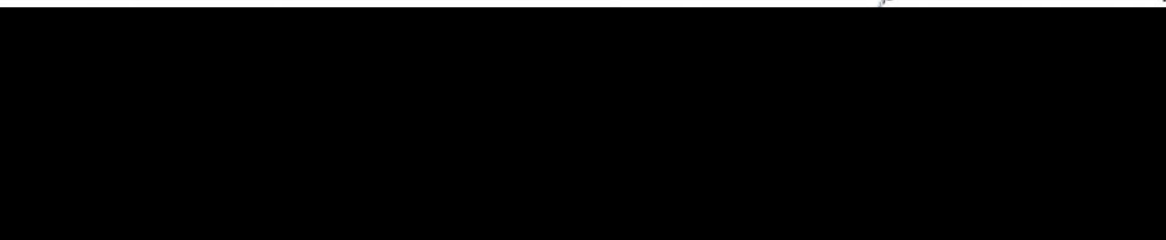
			2022		2021 Restated
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Receipts					
Donations	6	38,312	-	38,312	8,388
Grants	7	10,000	65,611	75,611	81,874
Gross Trading Receipts	9	-	-	-	908
Other charitable activities	9	547	-	547	-
Subtotal		48,859	65,611	114,470	91,170
Receipts from Assets & Investment Sales					
Total Receipts		48,859	65,611	114,470	91,170
Payments					
Cost of Charitable Activities	10	13,109	67,325	80,434	91,971
Governance Costs:					
Independent Examination		100	300	400	400
Subtotal		13,209	67,625	80,834	92,371
Payments relating to purchase of FA and Investments		-	-	-	4,707
Total Payments		13,209	67,625	80,834	97,078
Net Surplus/(Deficit)		35,650	(2,014)	33,636	(5,908)
Transfers between funds		(3,413)	3,413	-	-
Surplus/(Deficit) for the Year		32,237	1,399	33,636	(5,908)

Statement of BalancesAt 31st December 2022

	Note	Unrestricted Funds £	2022 Restricted Funds £	Total Funds £	2021 Restated Total Funds £
Opening Bank and Cash Balance	11	8,628	7,107	15,735	21,643
Surplus/Deficit for the year		32,237	1,399	33,636	(5,908)
Closing Cash & Bank Balance		40,865	8,506	49,371	15,735
Bank & Cash Balances					
Current Account		5,865	8,506	14,371	15,735
Higher Interest Account		35,000	-	35,000	-
		40,865	8,506	49,371	15,735
Other Assets					
Fixed Assets (at Cost)		4,707	-	4,707	4,707
Balance owed by Funders		-	8,930	8,930	2,913
Scottish Gov 4th Quarter		-	12,500	12,500	12,500
		4,707	21,430	26,137	20,120
Other Liabilities					
Independent Examination Fee		385	-	385	400
Preparation Fee		175	-	175	-
Expenses Owed		405	428	833	-
		965	428	560	400

The notes on pages 14 to 17 form an integral part of these accounts.

The accounts were approved by the trustees on 30th June 2023 and signed on their behalf by:



Philip Mendelsohn

Ephraim Borowski

Notes to the Accounts

For the year ended 31st December 2022

1. Basis of Preparation

These accounts have been prepared on the Receipts & Payments basis in accordance with:

- The Charities and Trustee Investment (Scotland) Act 2005
- The Charities Accounts (Scotland) Regulations 2006 (as amended)

2. Change to Basis of Preparation

Last year's accounts were prepared in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and with the second edition of the Charities Statement of Recommended Practice issued in October 2019.

A decision was taken by the trustees to change the accounting policy to prepare accounts on the Receipts & Payments basis.

This has necessitated a re-statement of the brought forward fund balances to represent the cash balance in each fund.

	Note	Opening Fund Balance at per 2021 accruals accounts	Adjustment to remove debtors	Adjustment to remove creditors	Transfer to clear fund in deficit	Correction to cash balance in Tikkun Fund	Transfer Fixed Assets to non-cash fund	Opening Cash & Bank Balance at 01/01/22
General Fund		14,368	(2,000)	100	(4,756)	916	-	8,628
Restricted Funds								
Equality Fund Project (SG)		-		200				200
Connected Communities (SG)		-						-
Photography Project		6,817						6,817
Pilgrimage Project		3,575						3,575
People's Postcode Lottery		-						-
Emergency Covid Funding		-						-
Hybrid Events Project		2,354	(2,670)				(2,353)	(2,669)
Refugee Support Project		(4,756)		100	4,756			100
Sharing Jewish Scotland (Corra)								-
Tikkun in Action						(916)		(916)
Total Restricted Funds		7,990	(2,670)	300	4,756	(916)	(2,353)	7,107
Total Fund Balance		22,358	(4,670)	400	-	-		15,735
NBV Fixed Assets							2,353	

This has also meant a restatement of the income and expenditure from accrued income and expenditure to receipts and payments for 2021.

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Income in 2021 accounts	23,286	72,554	95,840
Remove Accrued grant income	(2,000)	(2,670)	(4,670)
Receipts for 2021	21,286	69,884	91,170
Expenditure in 2021 accounts	15,183	79,382	94,565
remove IE creditor	(100)	(300)	(400)
add payment for prior year creditor	100	300	400
add cost of asset purchase		4,707	4,707
remove depreciation cost		(2,353)	(2,353)
change expenditure related to Tikkun	(916)	916	-
add expenditure accrued in 2020		159	159
Payments for 2021	14,267	82,811	97,078

3. Fund Accounting

- a. Unrestricted funds are those funds that can be expended at the discretion of the trustees in furtherance of the objects of the charity.
- b. Restricted Funds are those funds that may only be used for specific purposes. Those restrictions on use arise where specified by the donor or when funds are raised for specific purposes.
- c. The nature and purpose of the funds held by the charity are shown in note: 12

4. Taxation

- a. The charity is not liable to income tax or capital gains tax on its charitable activities.
- b. The charity is not registered for VAT and all costs are shown inclusive of irrecoverable VAT.

5. Transactions with trustees and related parties

- a. No remuneration was paid to trustees, or any persons connected with them during the year (2021: nil)
- b. Expenses were re-imbursed to one trustee during the year totalling £434 for telephone and travel costs (2021: nil)

6. Analysis of Donations

		2022			2021 Restated
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Communal Funding		7,069	-	7,069	7,392
General Donations		31,185	-	31,185	996
Amazon Smile		58	-	58	-
Total Donations		38,312	-	38,312	8,388

7. Analysis of Grants

		2022			2021 Restated
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Grants from Scottish Government		-	50,000	50,000	52,000
Corra Foundation		-	10,000	10,000	-
Contributions for Hybrid Events		-	4,695	4,695	16,000
Other Grants		10,000	916	10,916	13,874
Total Grants		10,000	65,611	75,611	81,874

8. Gross Trading Receipts

		2022			2021 Restated
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Events Income		-	-	-	908
Total Trading Receipts		-	-	-	908

9. Other Charitable Activity Income

	Note	2022			2021 Restated
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Contributions to Charitable Activities		547	-	547	-
Total Trading Receipts		547	-	547	-

10. Analysis of Expenditure

	Note	2022			Restated 2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Sessional Staff and Contractors		11,564	52,978	64,542	74,101
Office & Telephone		1,310	7,310	8,620	8,387
Travel		-	729	729	564
Hospitality and Events		-	951	951	4,470
Advertising, Printing & Stationery		-	2,988	2,988	2,825
Subscriptions, Affiliation & Licence Fees		-	570	570	720
Insurance		235	704	939	904
Volunteers' Expenses		-	99	99	-
Miscellaneous Expenses		-	996	996	-
Total Expenditure on Charitable Activities		13,109	67,325	80,434	91,971

11. Movement of Funds

	Note	Opening Cash & Bank Balance at	Receipts	Payments	Transfers	Closing balance at
		01/01/22				
General Fund		8,628	48,859	(13,209)	(3,413)	40,865
Restricted Funds						
Equality Fund Project (SG)		200	12,500	(12,700)	-	-
Connected Communities (SG)		-	37,500	(40,913)	3,413	-
Photography Project		6,817	-	-	-	6,817
Pilgrimage Project		3,575	-	-	-	3,575
Hybrid Events Project		(2,669)	4,695	(10,956)	-	(8,930)
Refugee Support Project		100	-	(100)	-	-
Tackling Antisemitism (Corra)		-	10,000	(2,957)	-	7,044
Tikkun in Action		(916)	916	-	-	-
Total Restricted Funds		7,107	65,611	(67,625)	3,413	8,506
Total Fund Balance		15,735	114,470	(80,834)	-	49,371

12. Purpose of Restricted Funds

Equality Fund Project: Funds provided by the Scottish Government for use as described in the Trustees' Report

Connected Communities: Funds provided by the Scottish Government for use as described in the Trustees' Report

Photography Project:	The funds are held are a surplus from the original project. On occasion there are exhibitions, etc. based on the project and these funds are used to meet transport costs, etc.
Pilgrimage Project:	These funds remain from the Multi-Faith Pilgrimage that SCoJeC led to visit holy sites and meet political and religious leaders from all sections of Israeli and Palestinian society. We have always hoped to apply these to a future Pilgrimage project.
Hybrid Events Project:	Fund to be used for planning and providing hybrid activities.
Refugee Support Project:	Final payment made from bank in 2022, although had been accrued in 2021 accounts.
Tackling Antisemitism:	Funding provided specifically in our work to tackle antisemitism.
Tikkun in Action:	Fund to be used for Jews and Refugees: Connecting Conversations in Scotland.