

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2008

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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SCOTTISH COUNCIL OF JEWISH COMMUNITIES

SIGNIFICANT INFORMATION

Scottish Charity Number 029438

BOARD OF MANAGEMENT	Kenneth Collins	Chairman (Resigned 22 June 2008)
	Walter Sneader	Chairman (Appointed 22 June 2008)
	Frank House	Joint Vice Chairman
	Hilary Rifkind	Joint Vice Chairman
	Philip Mendelsohn	Joint Vice Chairman
	Daniel H Clapham	Honorary Treasurer (Resigned 10 January 2009)
	Paul Spicker	Honorary Secretary

Ephraim Borowski Director

ADVISERS

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

Independent Examiner Lewis J Osborne
 2 Falkland Avenue
 Newton Mearns
 Glasgow
 G77 5DR

Solicitors Naftalin Duncan and Co
 534 Sauchiehall Street
 Glasgow
 G2 3LX

PRINCIPAL ADDRESS

222 Fenwick Road
Giffnock
Glasgow
G46 6UE

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE BOARD OF MANAGEMENT OF THE COUNCIL

The Board of Management presents its report and accounts for the year ended 31 December 2008. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with applicable law.

FORMATION OF THE COUNCIL

The Scottish Council of Jewish Communities was established on 25 March 1999 with a formal constitution adopted on 30 September 1999, as amended up to 1 July 2007. The constituent members of the Council are the Glasgow Jewish Representative Council, the Edinburgh, Dundee and Aberdeen Hebrew Congregations, the Jewish Network of Argyll and Highlands and any other Jewish communities or congregations existing in Scotland, as well as the Northern Region of the Union of Jewish Students.

PRINCIPAL ACTIVITIES

The Council's activities are to advance the education of the general public about the Jewish religion and the Jewish Community of Scotland, to advance the welfare of the Jewish community of Scotland and to promote its participation in the civic life of Scotland, and to promote racial harmony and good relations between the Jewish community and other religious, ethnic and racial groups.

REPORT OF THE ACTIVITIES OF THE COUNCIL

(a) Core Activities

The Council has continued to have close contact with the Scottish Parliament and Scottish Government, meeting with Ministers and other MSPs of all parties, and influencing policy on a wide range of matters including the defence of shechitah, restitution of looted art, water rates and fire safety in communal buildings and child protection. The Council also responds to consultations on a wide range of issues and all these responses are available on the Council's website. The Council continues to brief relevant organisations regarding relevant parliamentary business, including motions and petitions to the Parliament, and MSPs on issues of concern to the Jewish community at large, and has received public recognition and financial support as a result.

The Council's website has continued to expand, with major additions such as reports and reflections on the Multi-Faith Pilgrimage (6,500 hits since July) and the text of Scotland's Jews. In total, during 2008, the website received an average of more than 14,600 per month (up from 10,240 in 2007).

The Council continues to act as a Registered Body with the Central Registered Body of Scotland to enable communal organisations to meet the requirements of the protection of the Children (Scotland) Act and also to administer disclosure applications on behalf of BEMIS and the Scottish Iranian Association as well as the Scottish Interfaith Council. In addition, it has now registered as a sponsor to facilitate immigration requests on behalf of Jewish communal organisations under the new "points-based immigration scheme".

Events in smaller communities included a Purim Shabbaton in Aberdeen, and Chanukah in Dundee and Lochgilphead. The circulation of Four Corners, the Council's magazine for small communities has been expanded, and it is now also distributed in the larger communities. It is also available on the Council's websites, which receives around 1700 visits each quarter.

The 2008 AGM was addressed by Stewart Maxwell, the Communities Minister, who also launched the publication of *Scotland's Jews*.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE BOARD OF MANAGEMENT OF THE COUNCIL (CONTINUED)

(b) Grant-funded Projects

During the year, the Council was awarded a grant of £100,000 over three years from the Scottish Executive Race, Religion and Refugee Integration Fund. This is principally to support the continued publication of MEMO and MEMO+, and to support outreach work for the scattered and isolated Jewish communities and individuals in the Highlands and Islands.

As with previous grants for MEMO, Outreach, the Multi-Faith Pilgrimage and the publication of Scotland's Jews, part-time staff were employed to assist with these projects, and a proportion of the Public Affairs Officer's salary and other administrative costs have been allocated to these projects.

In accordance with the terms of these awards: -

Outreach leaflets and posters were produced and have been distributed to public libraries throughout Scotland, as a result of which the Council has received a number of new contacts both from isolated individuals and from public bodies seeking information about Judaism or the Jewish community.

The Council was also able to extend the print run of Scotland's Jews, which was published in June, in order to distribute copies to public libraries and other public bodies such as hospitals and the police, as well as sending a copy to every school in Scotland.

The Multi-Faith Pilgrimage took place in July, with 35 participants from 7 different faiths, who visited a wide range of holy sites and met with political and religious leaders from all sections of the Israeli and Palestinian communities; since their return, the pilgrims have spoken about their experiences to at least 20 meetings and have been the subject of 3 television and radio programmes.

The Council continues to publish MEMO, a weekly bulletin of matters of interest to minority communities, which is circulated both by BEMIS and the Council to more than 1500 recipients and is also available on the Council website, receiving an average of more than 1800 hits per month.

The Council is very grateful to the Scottish Government, especially the Equality Unit and to the Clore Foundation for their support for these projects.

FINANCIAL REVIEW

From its core activities, the Council made a deficit of £404 (2007: surplus £5348). Income was lower at £24986 compared with £27235 in 2007, donations and community contributions down by £5696, partly offset by an increase of £3681 from the Ethnic Minorities Grant Scheme. Expenditure was higher at £25390 as against £21887 in 2007. This was mainly due to higher staff, administrative and travel costs.

On the restricted fund projects, no income was received for the Outreach project and £13230 was expended. This project now forms part of the RRRRI project, which will show future expenditure in this area. The Book project re the publication of Scotland's Jews showed a deficit of £5858 for the year. This project is also now complete. The Pilgrimage project ingathered £14790 from donations and a £10000 grant from the Scottish Executive, of which £10681 was spent, £9981 on the actual Pilgrimage itself. As there remains only £4109 of the Fund, further financing will be required for future pilgrimages. As indicated above, the main project over the next few years will be the RRRRI project, of which the first £18208 was received during the year from the Scottish Executive and £11192 was spent mainly on publications and related staff costs.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE BOARD OF MANAGEMENT OF THE COUNCIL (CONTINUED)

INVESTMENT POLICY

The Board of Management retain any surplus funds with their bankers in an interest-bearing account.

RESERVES POLICY

Where possible, it is the intention of the Board of Management to maintain a broadly neutral position from year to year and the Council's reserves are kept at the necessary level to sustain this policy.

RISK MANAGEMENT

The main risk to the Council's activities is the non-guarantee of future funding from its communities and donors. This could have a significant impact on the ability of the Council to retain a full-time member of staff and the consequent potential lack of representation in the public arena.

INDEPENDENT EXAMINER

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

STATEMENT OF THE BOARD OF MANAGEMENT'S RESPONSIBILITIES

The Board of Management is required to prepare accounts for each financial period which give a true and fair view of the state of affairs of the Council as at the end of that financial period and of the income and expenditure of the Council for that period.

In preparing these accounts, the Board of Management is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are in its opinion reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on a going concern basis unless, in its view, based on the information then available to it, that basis of preparation would be inappropriate.

The Board of Management is responsible for the preparation of the accounts in accordance with the Charities and Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The Board of Management considers that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

The Board of Management is also responsible for taking reasonable steps both to safeguard the assets of the Council and to prevent fraud and detect fraud and other irregularities.

Approved by the Board of Management on 8th March 2009 and signed on its behalf by:

.....
Walter Sneader
Chairman

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF MANAGEMENT OF THE
SCOTTISH COUNCIL OF JEWISH COMMUNITIES**

I report on the accounts of the Council for the year ended 31 December 2008 which are set out on pages 7 to 9.

Respective responsibilities of board of management and examiner

The Board of Management is 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. The Board of Management considers 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. 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 Board of Management 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

8th March 2009

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

INCOME AND EXPENSE AND RESERVE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2008

	Notes	Unrestricted	Restricted				2008	2007
		Funds	Outreach Project	Book Project	Pilgrimage Project	RRRI Project	Total	Total
		£	£	£	£	£	£	
INCOMING RESOURCES								
Contributions from Scottish Executive		0	0	0	10000	18208	28208	19900
Contributions from Communities		5768	0	0	0	0	5768	7203
Contributions from Board of Deputies		2500	0	0	0	0	2500	2500
Donations		5127	0	0	4790	0	9917	9388
Ethnic Minorities Grant Scheme	2	11180	0	0	0	0	11180	7499
Other Grants		0	0	0	0	0	0	10000
Bank Interest		411	0	0	0	0	411	495
Sundry Income		0	0	157	0	0	157	150
Total incoming resources		24986	0	157	14790	18208	58141	57135
RESOURCES EXPENDED								
Staff Costs	3	16277	6759	1239	500	5287	30062	22637
Office and Telephone		2895	1122	0	200	0	4217	3737
Travel		3800	229	0	9981	0	14010	2639
Hospitality		194	537	0	0	0	731	726
Advertising, Printing and Stationery		1569	4583	4646	0	5905	16703	2138
Affiliation Dues		120	0	0	0	0	120	405
Accountancy Fee		200	0	0	0	0	200	200
Seminars/Educational Meetings		-375	0	0	0	0	-375	350
Miscellaneous Expenses		400	0	130	0	0	530	43
Depreciation		310	0	0	0	0	310	364
		25390	13230	6015	10681	11192	66508	33239
NET SURPLUS/(DEFICIT) FOR YEAR		-404	-13230	-5858	4109	7016	-8367	23896

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 DECEMBER 2008

	Unrestricted	Restricted				2008	2007
	Funds	Outreach Project	Book Project	Pilgrimage Project	RRRI Project	Total	Total
	£	£	£	£	£	£	
Opening Balance at 1 January 2008	7703	13120	5428	0	0	26251	2355
Net Surplus/(Deficit) for year	-404	-13230	-5858	4109	7016	-8367	23896
Closing Balance at 31 December 2008	7299	-110	-430	4109	7016	17884	26251

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2008

	Notes	2008		2007	
		£	£	£	£
FIXED ASSETS					
Plant & Equipment - at cost		2285		2285	
Less : Accumulated Depreciation		<u>2088</u>		<u>1778</u>	
			197		507
CURRENT ASSETS					
Debtors	4	1483		1066	
Cash at Bank		<u>18606</u>		<u>27729</u>	
		<u>20089</u>		<u>28795</u>	
CURRENT LIABILITIES					
Accrued Charges	5	2402		1851	
Deferred Income	2	<u>0</u>		<u>1200</u>	
		<u>2402</u>		<u>3051</u>	
NET CURRENT ASSETS			17687		25744
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>17884</u>		<u>26251</u>
 FUNDS					
General Funds		7299		7703	
Outreach Project Funds		-110		13120	
Book Project Funds		-430		5428	
Pilgrimage Project Funds		4019		0	
RRRI Funds		7106		0	
			<u>17884</u>		<u>26251</u>

The Financial Accounts were approved by the Board of Management of the Council on 8th March 2009 and signed on its behalf by:

Walter Sneader

Ephraim Borowski

The notes on Page 9 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2008

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared under the historical cost convention, in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 and the Financial Reporting Standards for Smaller Entities (effective January 2007).

Depreciation

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

Equipment	25% straight line
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Income

Income is accounted for on an accruals basis as far as it is prudent to do so.

Taxation

As a registered charity, the Council is generally exempt from Income Tax and Capital Gains Tax.

2. ETHNIC MINORITIES GRANT SCHEME

An amount of £9,500 was received by way of a grant from the Scottish Executive under the above scheme in two tranches of £4,750 and was applicable for the two years ending 31 March 2008.

The amounts deferred at the end of each financial year of the Council were as follows: -

2008	2007
£	£
<u>0</u>	<u>1200</u>

3. STAFF COSTS

No remuneration has been paid to any member of the Board of Management of the Council in the year ended 31 December 2008 or in the previous financial year.

4. DEBTORS

	2008	2007
	£	£
Contributions from Communities	1000	1066
Donations	483	0
	<u>1483</u>	<u>1066</u>

5. ACCRUED CHARGES

	2008	2007
	£	£
Independent Examiner's Fees	200	200
PAYE	1674	1612
Telephone	35	39
Printing	493	0
	<u>2402</u>	<u>1851</u>