

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2009**

Scottish Charity Number 29438

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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SCOTTISH COUNCIL OF JEWISH COMMUNITIES

SIGNIFICANT INFORMATION

Scottish Charity Number 029438

BOARD OF MANAGEMENT

Walter Sneader	Chairman
Frank House	Joint Vice Chair (Resigned 7 June 2009)
Hilary Rifkind	Joint Vice Chair
Philip Mendelsohn	Joint Vice Chair
Paul Spicker	Joint Vice Chair (Appointed 7 June 2009)
Daniel H Clapham	Honorary Treasurer (Resigned 10 January 2009)
Neil Livingstone	Honorary Treasurer (Appointed 7 June 2009)
Ephraim Borowski	Director

OFFICERS

Leah Granat	Public Affairs Officer
Fiona Brodie	Project Worker

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 2009. 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 about a wide range of matters including antisemitism, especially on newspaper websites, child protection, the use of MRI in post mortems, charity regulation, the defence of shechitah, restitution of stolen art, and water rates for communal buildings. The Council also responds on behalf of the Community to consultations on a wide range of issues and all these responses can be viewed on the Council's website.

The Council continues to brief relevant communal 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 continues to act as a Registered Body with the Central Registered Body for 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 is also registered as a sponsor to facilitate immigration requests on behalf of Jewish communal organisations under the new "points-based immigration scheme", and its acts as a single point of contact for the General Registry Office to confirm the authenticity of proposed marriage officiants who are not synagogue rabbis in Scotland.

The Council has continued to support events in smaller communities in addition to the "Kosher Ceilidh" tour (see below).

The Council's website has continued to expand and is increasingly popular. In total, its website received just under 240,000 hits during 2009, up from 175,000 in 2008.

The circulation of Four Corners, the Council's magazine for small communities, has continued to expand, and it is now also distributed in the larger communities. An annual Update on the Council's activities has also been circulated throughout the Community. Four Corners is also available on the Council's website, where it received more than 10,000 hits. In addition, the Council's Guidebook received more than 2,500 hits and the book, Scotland's Jews, just under 1000.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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

(b) Granted-funded Projects

The Council has continued to develop our Outreach project with the support of the three-year grant from the Scottish Executive Race, Religion, and Refugee Integration Fund awarded in 2008. 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.

As part of the outreach work for the scattered and isolated Jewish communities and individuals in the Highlands and Islands, the Council has:

- organised and presented a week-long multi-centre "Kosher Ceilidh" tour of Scotland by the Israeli group, Soul Train, which was attended by almost 1,000 people at 12 venues, including almost 200 from outwith the Central belt.
- worked in collaboration with Jewish Student Chaplaincy Board, Edinburgh Hebrew Congregation, and Limmud Scotland on joint projects to improve connections between remote and isolated Jewish people and the Community.
- established new informal groups in Skye and the Borders, as well as continuing to hold events in Lochgilphead.
- continued to circulate leaflets and posters to public libraries throughout Scotland, resulting in a number of new contacts from both isolated individuals and public bodies seeking information about Judaism or the Jewish community.
- continued to plan a second Multi-Faith Pilgrimage in partnership with BEMIS and the Church of Scotland.
- continued the distribution of Scotland's Jews, which was published in 2008 with a previous Government grant, to public bodies such as hospitals, universities, Procurators Fiscal, the prison service, and the police, as well as sending a copy to every school in Scotland.

The Council also produces a daily parliamentary affairs briefing ("PAB"), which also includes information about government policy and initiatives that affect the Jewish Community. This is circulated to a number of communal organisations with support from the Jewish Leadership Council.

In addition, the Council also continues to publish MEMO, a weekly bulletin of matters of interest to minority communities, with the support of BEMIS, which circulates it to more than 1,800 recipients. MEMO is also available on the Council website, and received more than 21,000 hits.

FINANCIAL REVIEW

The Council is very grateful to the Scottish Government, especially the Equality unit, as well as BEMIS, and the Jewish Leadership Council, for their support for the aforementioned projects. However, the Council is very conscious that the Scottish Government funding ends in the next financial year and that, even if the Equality Unit continues to be funded, there is no guarantee that the Council will benefit. The Council has, therefore, sought to retain a surplus in its other funds as a cushion against this anticipated reduction in income. The Council was able to make an overall surplus of £4,891, compared with a deficit of £8,367 in 2008.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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

FINANCIAL REVIEW (continued)

The surplus on unrestricted funds was achieved due to slightly lower expenditure and an increase in donations. Expenditure on the core activities was lower at £19,057 compared with £25,390 in 2008, mainly due to lower staff, administrative and travel costs. Income was higher at £26,244 compared with £24,986 in 2008, due mainly to an increase in donations from £5,127 in 2008 to £15,053. This increase was offset by a reduction in income from BEMIS during 2009 of £2,500 compared to £11,180 in 2008, as the latter figure included payments for both 2007-8 and 2008-9.

The current main restricted fund is the grant received from The Scottish Executive from the Race, Religion, and Refugee Integration (RRRI) Fund. This grant is used to support the continued publication of MEMO and MEMO+ and also outreach work for the benefit of scattered and isolated Jewish communities and individuals in the Highlands and Islands.

During the year, the Council received a grant of £36,000, which was used to provide additional staff and sessional staff costs to assist, in particular, with publications and the organisation of outreach programmes. Such events included bringing Soul Train, a musical group, to a number of Jewish communities and isolated groups throughout Scotland.

As a result of that major item, the RRRI Fund had a deficit of £1,762 on the year. In addition, some outreach funds have been committed to joint projects with other communal organisations and will be drawn down in early 2010, such as enabling the Jewish University Chaplain to work with the smaller communities.

On the other restricted fund projects, an earlier Outreach project and the publication of Scotland's Jews were both completed in 2008 and the deficits brought forward were funded out of unrestricted reserves.

Funds still remain in the Pilgrimage Fund after the initial event in 2008 and will be used for a future Pilgrimage project, although further funding will be required.

INVESTMENT POLICY

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

RESERVES POLICY

While the general policy of the Board of Management is to maintain a broadly neutral position from year to year, it has been agreed to retain a small surplus from the General Fund as a cushion against anticipated reductions in Government grants in subsequent years without which it would be necessary to curtail core activities severely.

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.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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

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 14 March 2010 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 2009 which are set out on pages 8 to 10.

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

14 March 2010

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2009

	Unrestricted Funds	Restricted Funds				2009 Total	Unrestricted Funds	Restricted Funds				2008 Total
		Outreach Project	Book Project	Pilgrimage Project	RRRI Project			Outreach Project	Book Project	Pilgrimage Project	RRRI Project	
Notes	£	£	£	£	£	£	£	£	£	£	£	
INCOMING RESOURCES												
Contributions from Scottish Executive	0	0	0	0	36,000	36,000	0	0	0	10,000	18,208	28,208
Contributions from Communities	5,893	0	0	0	0	5,893	5,768	0	0	0	0	5,768
Contributions from Board of Deputies	2,500	0	0	0	0	2,500	2,500	0	0	0	0	2,500
Donations	15,053	0	0	0	0	15,053	5,127	0	0	4,790	0	9,917
Ethnic Minorities Grant Scheme	2,500	0	0	0	0	2,500	11,180	0	0	0	0	11,180
Bank Interest	35	0	0	0	0	35	411	0	0	0	0	411
Sundry Income	263	0	0	0	0	263	0	0	157	0	0	157
Total incoming resources	<u>26,244</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36,000</u>	<u>62,244</u>	<u>24,986</u>	<u>0</u>	<u>157</u>	<u>14,790</u>	<u>18,208</u>	<u>58,141</u>
RESOURCES EXPENDED												
Staff Costs	2 11,617	0	0	0	23,883	35,500	16,277	6,759	1,239	500	5,287	30,062
Office and Telephone	3,799	0	0	0	3,525	7,324	2,895	1,122	0	200	0	4,217
Travel	1,239	0	0	0	2,040	3,279	3,800	229	0	9,981	0	14,010
Hospitality	177	0	0	0	1,556	1,733	194	537	0	0	0	731
Advertising, Printing and Stationery	753	0	0	280	6,302	7,335	1,569	4,583	4,646	0	5,905	16,703
Affiliation Dues	715	0	0	0	0	715	120	0	0	0	0	120
Accountancy Fee	250	0	0	0	0	250	200	0	0	0	0	200
Seminars/Educational Meetings	0	0	0	0	0	0	(375)	0	0	0	0	(375)
Miscellaneous Expenses	310	0	0	254	456	1,020	400	0	130	0	0	530
Depreciation	197	0	0	0	0	197	310	0	0	0	0	310
	<u>19,057</u>	<u>0</u>	<u>0</u>	<u>534</u>	<u>37,762</u>	<u>57,353</u>	<u>25,390</u>	<u>13,230</u>	<u>6,015</u>	<u>10,681</u>	<u>11,192</u>	<u>66,508</u>
NET SURPLUS/(DEFICIT) FOR YEAR	<u>7,187</u>	<u>0</u>	<u>0</u>	<u>(534)</u>	<u>(1,762)</u>	<u>4,891</u>	<u>(404)</u>	<u>(13,230)</u>	<u>(5,858)</u>	<u>4,109</u>	<u>7,016</u>	<u>(8,367)</u>

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 DECEMBER 2009

	Unrestricted Funds	Restricted Funds				2009 Total	Unrestricted Funds	Restricted Funds				2008 Total
		Outreach Project	Book Project	Pilgrimage Project	RRRI Project			Outreach Project	Book Project	Pilgrimage Project	RRRI Project	
	£	£	£	£	£	£	£	£	£	£	£	
Opening Balance at 1 January 2009	7,299	(110)	(430)	4,109	7,016	17,884	7,703	13,120	5,428	0	0	26,251
Net Surplus/(Deficit) for year	7,187	0	0	(534)	(1,762)	4,891	(404)	(13,230)	(5,858)	4,109	7,016	(8,367)
Inter-Fund Transfers	(540)	110	430	0	0	0	0	0	0	0	0	0
Closing Balance at 31 December 2009	<u>13,946</u>	<u>0</u>	<u>0</u>	<u>3,575</u>	<u>5,254</u>	<u>22,775</u>	<u>7,299</u>	<u>(110)</u>	<u>(430)</u>	<u>4,109</u>	<u>7,016</u>	<u>17,884</u>

The notes on Page 10 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2009

	Notes	2009		2008	
		£	£	£	£
FIXED ASSETS					
Plant & Equipment - at cost		2,285		2,285	
Less : Accumulated Depreciation		<u>2,285</u>		<u>2,088</u>	
			0		197
CURRENT ASSETS					
Debtors		0		1,483	
Cash at Bank		<u>23,275</u>		<u>18,606</u>	
		23,275		20,089	
CURRENT LIABILITIES					
Accrued Charges	4	500		2,402	
NET CURRENT ASSETS		22,775		17,687	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,775</u>		<u>17,884</u>	
 FUNDS					
General Funds		13,946		7,299	
Outreach Project Funds		0		(110)	
Book Project Funds		0		(430)	
Pilgrimage Project Funds		3,575		4,019	
RRRI Funds		5,254		7,106	
		<u>22,775</u>		<u>17,884</u>	

The Financial Accounts were approved by the Board of Management of the Council on 14 March 2010 and signed on its behalf by:

Walter Sneader

Neil Livingstone

The notes on Page 10 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2009

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 April 2008).

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. STAFF COSTS

No remuneration has been paid to any member of the Board of Management of the Council in the year ended 31 December 2009 or in the previous financial year.

3. DEBTORS

	2009	2008
	£	£
Contributions from Communities	0	1,000
Donations	0	483
	<u>0</u>	<u>1,483</u>

4. ACCRUED CHARGES

	2009	2008
	£	£
Independent Examiner's Fees	250	200
Staff Costs	100	1,674
Telephone	50	35
Printing	0	493
Hospitality	100	0
	<u>500</u>	<u>2,402</u>