

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2010**

Scottish Charity Number 029438

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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SCOTTISH COUNCIL OF JEWISH COMMUNITIES

SIGNIFICANT INFORMATION

Scottish Charity Number 029438

BOARD OF MANAGEMENT

Paul Spicker	Chairman (Appointed 27 June 2010)
Walter Sneader	Chairman (Resigned 27 June 2010)
Hilary Rifkind	Joint Vice Chair
Edward Issacs	Joint Vice Chair (Appointed 27 June 2010)
Frank House	Joint Vice Chair
Philip Mendelsohn	Joint Vice Chair (Resigned 27 June 2010)
Nicola Livingston	Honorary Secretary (Appointed 27 June 2010)
Neil Livingstone	Honorary Treasurer
Ephraim Borowski	Director

OFFICERS

Leah Granat	Deputy Director
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ADVISERS

Bankers	Bank of Scotland 162/162a Fenwick Road Giffnock Glasgow G46 6XF
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Independent Examiner	Lewis J Osborne 2 Falkland Avenue Newton Mearns Glasgow G77 5DR
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Solicitors	Naftalin Duncan and Co 534 Sauchiehall Street Glasgow G2 3LX
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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 2010. The financial statements have been prepared in accordance with the accounting policies set out on page 11 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 education, child protection, the use of MRI in post mortems, antisemitism, especially on the internet, charity regulation, the defence of shechitah, amongst others. The Council has also responded on behalf of the Community to consultations on a wide range of issues, reflecting the diversity of opinions when necessary, and all these responses can be viewed on

The Council continues to alert relevant communal organisations, both locally and nationally, to relevant parliamentary and government business, and to brief 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 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. It has also now registered directly with Disclosure Scotland to facilitate checks under the new Protection of Vulnerable Groups Act, which takes effect early in 2011.

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 it 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, and in conjunction with the Jewish Student Chaplaincy Board.

The Council's website has continued to expand and is increasingly popular. In total, its website received over 350,000 in 2010, up from 240,000 in 2009.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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

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 almost 10,500 hits. In addition, the Council's Guidebook received more than 3,000 hits and the book, Scotland's Jews, more than 1,400.

(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:

- 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.
- collaborated with Learning and Teaching Scotland, the Pears Foundation, and the Board of Deputies to convert the Jewish Way of Life CD-ROM to an on-line educational resource which is now hosted on the Council's website. In its first 4 months, it has received around 7,000 hits.

The Council also produces a daily parliamentary affairs briefing ("PAB"), which 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, and MEMO+, and occasional series of briefing papers. These are supported by the Scottish Government and BEMIS, who circulate it to more than 1,800 recipients. MEMO and MEMO+ are also available on the Council website, and received more than 36,400 hits (up from 21,000 in 2009).

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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

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 at the end of March 2011 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 £6,228 in the year which was broadly in line with the surplus of £4,891 in 2009.

The increase in the surplus on unrestricted funds was mainly achieved due to an increase in donations with expenditure in line with last year. Income was higher at £29,383 (2009: £26,244) mainly due to an increase in donations where the Council received a donation from the Community Security Trust and a one off donation from Glenmorangie for sponsoring Four Corners. Expenditure on the core activities was £19,044 which was in line with last year (2009: £19,057).

Whilst overall staffing levels were similar to last year, travel costs as a whole were £3,300 higher at £6,564 (2009: £3,279). This was due to a number of specific events such as the cost of flights for bringing Rabbi David Rosen to Scotland for Nostra Aetate, the cost of the Young Scot project, and the cost of joint project with Jewish Chaplaincy to provide Outreach services to the remoter Jewish Communities.

Similarly, costs for hospitality and events were £2,500 higher at £4,252 (2009: £1,733). Such events included the cost of bringing the Jewish Way of Life Exhibition to Glasgow providing an opportunity for non Jewish school children to enhance their understanding of Judaism.

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 Rabbi David Rosen to speak at a number of events to commemorate 45 years of Nostra Aetate, supporting a number of events with the Jewish Chaplaincy Board and supporting Sukkat Shalom (Edinburgh Liberal Community), Edinburgh Hebrew Congregation and Dundee Hebrew Congregation. As a result of these events, the RRRI Fund had a deficit of £4,111 in the year.

On the other restricted fund projects, the Council received £1,830 from Young Scot to manage a project involving 16-25 year old members of the Community creating a visual presentation to represent what it is like being Jewish in Scotland. The total cost of this project was slightly more than the grant from Young Scot, the balance of which was made up from unrestricted funds.

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.

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

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 19th May 2011 and signed on its behalf by:

.....
Paul Spicker
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 2010 which are set out on pages 9 to 11.

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

19th May 2011

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2010

	Notes	2010 £	£	2009 £	£
FIXED ASSETS					
Plant & Equipment - at cost		2,285		2,285	
Less : Accumulated Depreciation		<u>2,285</u>		<u>2,285</u>	
			0		0
CURRENT ASSETS					
Debtors		0		0	
Cash at Bank		<u>29,288</u>		<u>23,275</u>	
		29,288		23,275	
CURRENT LIABILITIES					
Accrued Charges	4	285		500	
NET CURRENT ASSETS			29,003		22,775
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>29,003</u>		<u>22,775</u>
 FUNDS					
General Funds		24,285		13,946	
Pilgrimage Project Funds		3,575		3,575	
RRRI Funds		1,143		5,254	
			<u>29,003</u>		<u>22,775</u>

The Financial Accounts were approved by the Board of Management of the Council on 19th May 2011 and signed on its behalf by:

Paul Spicker

Neil Livingstone

The notes on Page 11 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2010

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 2010 or in the previous financial year.

3. DEBTORS

	2010	2009
	£	£
Contributions from Communities	0	0
Donations	0	0
	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>

4. ACCRUED CHARGES

	2010	2009
	£	£
Independent Examiner's Fees	250	250
Staff Costs	0	100
Telephone	35	50
Hospitality	0	100
	<u>285</u>	<u>500</u>
	<u>285</u>	<u>500</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2010

	Unrestricted Funds	Restricted Funds			2010 Total	Unrestricted Funds	Restricted Funds				2009 Total
		Young Scot Project	Pilgrimage Project	RRRI Project			Outreach Project	Book Project	Pilgrimage Project	RRRI Project	
Notes	£	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES											
Contributions from Scottish Executive	0	0	0	36,000	36,000	0	0	0	0	36,000	36,000
Contributions from Communities	7,883	0	0	0	7,883	5,893	0	0	0	0	5,893
Contributions from Board of Deputies	0	0	0	0	0	2,500	0	0	0	0	2,500
Donations	17,772	0	0	0	17,772	15,053	0	0	0	0	15,053
Ethnic Minorities Grant Scheme	3,500	0	0	0	3,500	2,500	0	0	0	0	2,500
Contribution from Young Scot	0	1,830	0	0	1,830	0	0	0	0	0	0
Bank Interest	36	0	0	0	36	35	0	0	0	0	35
Sundry Income	192	0	0	0	192	263	0	0	0	0	263
Total incoming resources	29,383	1,830	0	36,000	67,213	26,244	0	0	0	36,000	62,244
RESOURCES EXPENDED											
Staff Costs	2 13,098	928	0	21,479	35,505	11,617	0	0	0	23,883	35,500
Office and Telephone	2,475	65	0	5,792	8,332	3,799	0	0	0	3,525	7,324
Travel	1,218	194	0	5,152	6,564	1,239	0	0	0	2,040	3,279
Hospitality and events	29	643	0	3,580	4,252	177	0	0	0	1,556	1,733
Advertising, Printing and Stationery	255	0	0	2,908	3,163	753	0	0	280	6,302	7,335
Affiliation Dues	425	0	0	0	425	715	0	0	0	0	715
Accountancy Fee	125	0	0	125	250	250	0	0	0	0	250
Seminars/Educational Meetings	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Expenses	1,419	0	0	1,075	2,494	310	0	0	254	456	1,020
Depreciation	0	0	0	0	0	197	0	0	0	0	197
	19,044	1,830	0	40,111	60,985	19,057	0	0	534	37,762	57,353
NET SURPLUS/(DEFICIT) FOR YEAR	10,339	0	0	(4,111)	6,228	7,187	0	0	(534)	(1,762)	4,891

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 DECEMBER 2010

	Unrestricted Funds	Restricted Funds			2009 Total	Unrestricted Funds	Restricted Funds				2009 Total
		Outreach Project	Pilgrimage Project	RRRI Project			Outreach Project	Book Project	Pilgrimage Project	RRRI Project	
	£	£	£	£	£	£	£	£	£	£	£
Opening Balance at 1 January 2010	13,946	0	3,575	5,254	22,775	7,299	(110)	(430)	4,109	7,016	17,884
Net Surplus/(Deficit) for year	10,339	0	0	(4,111)	6,228	7,187	0	0	(534)	(1,762)	4,891
Inter-Fund Transfers	0	0	0	0	0	(540)	110	430	0	0	0
Closing Balance at 31 December 2010	24,285	0	3,575	1,143	29,003	13,946	0	0	3,575	5,254	22,775

The notes on Page 11 form an integral part of these accounts