

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2011**

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 (Resigned 12th October 2011)
Hilary Rifkind	Joint Vice Chair, Appointed Acting Chair 12th October 2011
Edward Isaacs	Joint Vice Chair
Frank House	Joint Vice Chair
Nicola Livingston	Honorary Secretary
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 2011. 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.

At the Annual General meeting of The Council on 26th June 2011, The Council agreed to apply to the Office of the Scottish Charity Regulator (OSCR) to change the legal form to become a Charitable Incorporated Organisation (SCIO). The application was accepted by OSCR on 1st December 2011 and took effect from 31st of December 2011 when the assets were transferred to the SCIO. The Council's registered charity number has not changed and The Council is now an incorporated body having charitable status under the Charities and Trustee Investment (Scotland) Act 2005.

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's website.

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 has now registered directly with Disclosure Scotland in order to assist organisations within the Community to meet the requirements of the Scottish Protection of Vulnerable Groups Act. We also undertake disclosures 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 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.

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 492,000 hits in 2011, up from 350,000 in 2010.

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 3,800 hits and the book, Scotland's Jews, more than 3,700 hits.

(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, Sukkat Shalom (Edinburgh Liberal Congregation) and Dundee Hebrew Congregation 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. It attracted 18,000 hits during 2011.

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 30,000 hits in the year.

In September 2011, The Council was awarded a grant of £21,750 from the Community Safety Unit of the Scottish Government to produce a qualitative study of the experience of 'Being Jewish In Scotland'. The project aims to hear the experiences of Jewish people throughout Scotland. The project will share the insights gained with the Community Safety Unit, other communal organisations and other public bodies. The project is expected to be completed by June 2012.

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 2012 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 on its unrestricted funds of £4,603 (£10,339 in 2010).

In total, The Council made a surplus of £19,185 in the year (£6,228 in 2010). £15,510 of this surplus was for the funds received for the Being Jewish in Scotland project funded by the Community Safety Unit of the Scottish Government. These funds were received in 2011, whereas the main work and costs will be spent in the first half of 2012.

The reduction in the surplus on unrestricted funds to £4,603 from £10,339 in 2010 was mainly due to a slight reduction in donations and higher staff costs. Income was lower at £28,733 (2010: £29,383) mainly due to a decrease in donations. Expenditure on the core activities was higher at £24,130 (2010: £19,044). This was due to slightly higher staff costs along with an increase in Hospitality costs mainly from The Council hosting the Chief Rabbi's visit to the Scottish Parliament in November.

Overall staffing levels were £6,269 higher than 2010 mainly due to the extra cost of the project worker for the Being Jewish in Scotland Project. Travel costs were £2,567 lower at £3,997 (2010: £6,564). This was due to a number of events in 2010 such as the cost of flights for bringing Rabbi David Rosen to Scotland for Nostra Aetate that were not incurred in 2011.

Hospitality and events were £2,305 higher at £6,557 (2010: £4,252). Such events included the cost of joint projects with Jewish Chaplaincy to provide Outreach services to the remoter Jewish Communities and the cost of hosting the Chief Rabbi's visit to the Scottish Parliament in November.

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: supporting a number of events with the Jewish Chaplaincy Board, 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 £928 in the year (2010 deficit of £4,111).

On the other restricted fund projects, The Council received a grant of £21,750 from the Community Safety Unit of the Scottish Government for a qualitative study into the experience of Being Jewish in Scotland Project. During the year £6,240 was spent on the project, mostly on staff costs. As most of the costs will be spent in 2012, there was a surplus of £15,510 at the year end.

In 2010 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. This project was completed in 2010.

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 (as amended). 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 24th June 2012 and signed on its behalf by:

.....
Hilary Rifkind
Acting Chair

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 2011 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 (as amended). 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 (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 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

24th June 2012

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2011

	Notes	2011	2010
		£	£
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		7,480	0
Cash at Bank		<u>40,988</u>	<u>29,288</u>
		48,468	29,288
CURRENT LIABILITIES			
Accrued Charges	4	280	285
		<u> </u>	<u> </u>
NET CURRENT ASSETS		48,188	29,003
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>48,188</u></u>	<u><u>29,003</u></u>
 FUNDS			
General Funds		28,888	24,285
Pilgrimage Project Funds		3,575	3,575
RRRI Funds		215	1,143
Being Jewish In Scotland Project Funds		15,510	0
		<u><u>48,188</u></u>	<u><u>29,003</u></u>

The Financial Accounts were approved by the Board of Management of the Council on 24th June 2012 and signed on its behalf by:

Hilary Rifkind

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 2011

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 (as amended) 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 2011 or in the previous financial year.

3. DEBTORS

	2011	2010
	£	£
Contributions from Communities	2,500	0
Donations	4,980	0
	<u>7,480</u>	<u>0</u>

4. ACCRUED CHARGES

	2011	2010
	£	£
Independent Examiner's Fees	250	250
Telephone	30	35
	<u>280</u>	<u>285</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2011

	Unrestricted Funds	Restricted Funds			2011 Total	Unrestricted Funds	Restricted Funds			2010 Total
		Being Jewish In Scotland	Pilgrimage Project	RRRI Project			Young Scot	Pilgrimage Project	RRRI Project	
Notes	£	£	£	£	£	£	£	£	£	
INCOMING RESOURCES										
Contributions from Scottish Government Equality Unit	0	0	0	36,000	36,000	0	0	0	36,000	36,000
Contributions from Communities	9,070	0	0	0	9,070	7,883	0	0	0	7,883
Donations	19,635	0	0	0	19,635	17,772	0	0	0	17,772
Contribution from BEMIS	0	0	0	0	0	3,500	0	0	0	3,500
Contributions from Scottish Government Community Safety Unit	0	21,750	0	0	21,750	0	0	0	0	0
Contribution from Young Scot	0	0	0	0	0	0	1,830	0	0	1,830
Bank Interest	17	0	0	0	17	36	0	0	0	36
Sundry Income	11	0	0	0	11	192	0	0	0	192
Total incoming resources	28,733	21,750	0	36,000	86,483	29,383	1,830	0	36,000	67,213
RESOURCES EXPENDED										
Staff Costs	2 15,844	3,996	0	21,934	41,774	13,098	928	0	21,479	35,505
Office and Telephone	3,845	856	0	3,850	8,551	2,475	65	0	5,792	8,332
Travel	1,896	70	0	2,031	3,997	1,218	194	0	5,152	6,564
Hospitality and events	1,151	5	0	5,401	6,557	29	643	0	3,580	4,252
Advertising, Printing and Stationery	334	934	0	2,734	4,002	255	0	0	2,908	3,163
Affiliation Dues	380	0	0	0	380	425	0	0	0	425
Accountancy Fee	250	0	0	0	250	125	0	0	125	250
Miscellaneous Expenses	430	379	0	978	1,787	1,419	0	0	1,075	2,494
Depreciation	0	0	0	0	0	0	0	0	0	0
	24,130	6,240	0	36,928	67,298	19,044	1,830	0	40,111	60,985
NET SURPLUS/(DEFICIT) FOR YEAR	4,603	15,510	0	(928)	19,185	10,339	0	0	(4,111)	6,228

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 DECEMBER 2011

	Unrestricted Funds	Restricted Funds			2011 Total	Unrestricted Funds	Restricted Funds			2010 Total
		Being Jewish In Scotland	Pilgrimage Project	RRRI Project			Young Scot	Pilgrimage Project	RRRI Project	
	£	£	£	£	£	£	£	£	£	
Opening Balance at 1 January 2011	24,285	0	3,575	1,143	29,003	13,946	0	3,575	5,254	22,775
Net Surplus/(Deficit) for year	4,603	15,510	0	(928)	19,185	10,339	0	0	(4,111)	6,228
Closing Balance at 31 December 2011	28,888	15,510	3,575	215	48,188	24,285	0	3,575	1,143	29,003

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