

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**FINANCIAL ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2013**

SCIO Scottish Charity Number 029438

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

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SCOTTISH COUNCIL OF JEWISH COMMUNITIES

SIGNIFICANT INFORMATION

SCIO Scottish Charity Number 029438

TRUSTEES

Hilary Rifkind	Chair
Gillian Raub	Vice Chair (retired 9 June 2013)
Micheline Brannan	Vice Chair (elected 9 June 2013)
Nicola Livingston	Honorary Secretary (retired 29 September 2013)
Simon Dover	Honorary Secretary (elected 29 September 2013)
Neil Livingstone	Honorary Treasurer (retired 9 June 2013)
Walter Hecht	Honorary Treasurer (elected 29 September 2013)
Edward Isaacs	Ex Officio member (retired 2 June 2013)
Paul Morron	Ex Officio member (appointed 2 June 2013)
Edward Green	Ex Officio member (retired 26 June 2013)
Raymond Taylor	Ex Officio member (appointed 26 June 2013)
Sharon Levy	Small Communities member (retired 9 June 2013)
Frank House	Small Communities member (elected 9 June 2013)
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 & Co
534 Sauchiehall Street
Glasgow
G2 3LX

PRINCIPAL ADDRESS

222 Fenwick Road
Giffnock
Glasgow
G46 6UE

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL

The Trustees present their report and accounts for the year ended 31 December 2013. The financial statements have been prepared in accordance with the accounting policies set out on page 12 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. At the Annual General Meeting of the Council on 26 June 2011, the Council agreed to apply to the office of the Scottish Charity Regulator (OSCR) to change its legal form by becoming a Charitable Incorporated Institution (SCIO). The application was accepted by OSCR on 1 December 2011 and took effect from 31 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. The constitution was subsequently further amended on 11 March 2012.

The constituent members of the Council are the Glasgow Jewish Representative Council, the Edinburgh, Tayside and Fife, 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. Other communal organisations with a Scotland-wide remit are invited to send representatives, and there are 6 co-opted places to ensure a range of experience and expertise.

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.

The Council also provides a support network for the smaller communities and individuals and families who live outwith any Jewish community, and assists organisations within the Scottish Jewish community to comply with various regulatory requirements.

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, other MSPs of all parties and civil servants about a wide range of matters including marriage and civil partnership, death registration, education, community safety, the census, hate crime and equality matters. The Council also continues to work closely with the Chaplaincy Board to press universities to take the intimidation of Jewish students seriously.

The Council has also responded on behalf of the Community to consultations by the Scottish Government, the Scottish Parliament and others on a wide range of issues such as: Religious Observance in Schools, the Marriage and Civil Partnership (Scotland) Bill, the Certification of Death (Scotland) Act, local policing, Local Democracy, user requirements for census information, Crown Office Equality Outcomes and Welfare Reform. These responses reflect the diversity of opinion within the community when necessary and 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.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

The Council 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. We also undertake PVG checks on behalf of BEMIS and the Scottish Iranian Association as well as the Scottish Interfaith Council.

In addition, the Council is also registered as a sponsor to facilitate immigration requests on behalf of Jewish communal organisations under the "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 remote locations for Israelis in Scotland and for students 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 almost 707,000 hits in 2013, up from 532 hits in 2012. In addition, the Council hosts a website for the Tayside and Fife Jewish community and is assisting the Glasgow Jewish Representative Council with the development of a new website for the Glasgow community.

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 available on the Council's website, where it received over 15,000 hits (2012 14,000).

(b) Granted-funded Projects

Equality Fund Outreach Project

The Scottish Government renewed its grant of £36,000 per annum from the Equality Fund in April 2012 for a further 3 years. This supports the production of a weekly digest of information of interest to minority ethnic and cultural communities (*MEMO*) and a series of occasional papers on specific topics (*MEMO+plus*), as well as Outreach activities aimed at isolated and unaffiliated Jewish people throughout Scotland. Part-time staff and consultants were engaged to assist with these projects, and a proportion of the Research and Publications and Public Officer's remuneration and other administrative costs have been allocated to these projects.

As part of its Outreach activities, the Council has:

- worked in collaboration with Jewish Student Chaplaincy Board, Edinburgh Hebrew Congregation, Sukkat Shalom (Edinburgh Liberal Congregation) and the Tayside and Fife Jewish Community on joint projects to improve connections between remote and isolated Jewish people and the Community.
- continued to hold events in remote locations such as Inverness, Dumfries and the Shetlands
- 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 promote *Scotland's Jews*, which was published with a previous Government grant in 2008 and distributed to every school and public library in Scotland, to public bodies such as hospitals, universities Procurators Fiscal, the prison service, the police and the education service.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

- continued to host the *Jewish Way of Life* educational resource, which was created in collaboration with Learning and Teaching Scotland, the Pears Foundation, and the Board of Deputies, on its website; this attracted 19,000 hits in 2013 (2012:13,700).

The Council continues to publish *MEMO* weekly and has produced 13 *MEMO+* briefing papers during 2013. These are supported by BEMIS as well as the Scottish Government, and are circulated to around 2000 recipients who then send them more widely. *MEMO* and *MEMO+* are also available on the Council website and received around 37,000 hits in the year.

The Council also continues to produce 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.

Being Jewish In Scotland

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". We recruited a project worker, Fiona Frank, who ran the project which was carried out and completed in 2012. We have given presentations on our findings to policy civil servants, the police and Crown Office, health bodies and others and we continue to take every opportunity to disseminate these widely to public bodies. We have had the full report professionally designed and made it available on our website, where it received more than 15,000 hits in 2013.

Interlinks Fund

In September 2012, the Council was awarded £10,000 by the Voluntary Action Fund on behalf of the Scottish Government to implement some of the findings of the *Being Jewish in Scotland* project. We found that many isolated older Jewish people around Scotland live far from their children and grandchildren, and our new project aims to link them using communication technology. This project achieved its objectives and has been concluded.

Photography Project

During 2013, the acclaimed documentary photographer, Judah Passow, undertook the photography phase of his project to record a snapshot of the variety of Jewish life in Scotland, which was supported by a £50,000 grant from Creative Scotland and a number of very generous private sponsors. This project continues and will be exhibited widely in Scotland and elsewhere during the coming year, beginning with a reception in the Scottish Parliament addressed by the First Minister.

CoNNeCT Project

Building on the evidence obtained by the *Being Jewish in Scotland* project, the Council successfully applied for a £10,000 grant from the Big Lottery Investing in Ideas Fund to create an on-line discussion forum and other internet-based resources to help isolated, remote and unaffiliated Jewish people in Scotland to keep in touch. The Discussion Forum was launched at the end of 2013 and other resources are still being developed in collaboration with the Glasgow Jewish Representative Council.

YaCHaS Project

Another finding of the *Being Jewish in Scotland* project was the number of Israelis in Scotland who feel isolated and vulnerable. We were successful in obtaining a £10,000 grant from the Lottery Awards for All Fund to help us employ a Hebrew-speaking support worker, to hold events for Israelis and their families and to create a network both for Israelis in Scotland and to connect them with the Jewish community. A number of very successful events have been held and this work is continuing.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Adopt-an-Intern

Following the success of previous internships, we received another award to employ an intern who is assisting with the Edinburgh Jewish Dialogue project.

Other projects

We have also received funding from BEMIS, the Scottish Refugee Council, the Forestry Commission Scotland, the Jewish Youth Fund and the Netherlee and Clarkston Trust for specific projects and events.

FINANCIAL REVIEW

The Council is very grateful to the Scottish Government and especially the Equality Unit, BEMIS, the Board of Deputies and the Jewish Leadership Council, the Big Lottery Fund, the Voluntary Action Fund and individuals and communal trusts, particularly, the Glasgow Jewish Community Trust, for their support for all our activities.

The current main restricted fund is the grant received from The Scottish Executive from the Equality Fund (formerly 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 remote and isolated Jewish communities and unaffiliated individuals throughout Scotland. During the year, the Council received a grant of £36,000 from this fund, 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, Sukkat Shalom Liberal Community and the Tayside and Fife Jewish Community as well as events in more remote locations such as in Dunoon and Inverness.

The Council again made a small surplus in the year on its unrestricted funds of £256 (£270 in 2012), and a deficit of £8,263 on the Equality Fund project (2012: £697 surplus) largely due to an increase in staff and associated costs. Staff costs across these two funds, which account for most of the Council's activities, increased from £46,007 to £49,767 as a result of increased activity reflecting the recommendations of the Being Jewish in Scotland project and the employment of a new part-time Public Affairs Officer. Hospitality and event costs across the funds also increased from £4,130 to £5,993 as a result of increased activities including events in Aberdeen, Dundee, Inverness (4 times), Stirling (twice), Ullapool, Oban, Findhorn and Shetland, as well as joint activities for students with Jewish Student Chaplaincy Scotland.

Income in unrestricted funds was broadly stable, with the main variance being the reduction from £5,000 to £2,500 of the contribution from the Board of Deputies.

The total deficit for the year of £5,891 (2012: surplus of £10,133) is a consequence of the difference between the Council's financial year and the lives of the individual grant-funded projects. The Inter-Links grant was received in 2012 but most of the expenses were incurred in 2013. The project has now been concluded with a small deficit of £277, which has been covered by a transfer from the unrestricted funds.

Although the main Being Jewish in Scotland project, funded by the Community Safety Unit of the Scottish Government in 2011, was concluded in 2012, it continued to incur costs of £1,796, principally for the design of the full report which is now on the Council's website. As the fund has already been exhausted, this additional deficit has also been covered by a transfer from the unrestricted funds.

The CoNneCt and YaCHaS projects were both established with Big Lottery funding received towards the end of the year and the majority of the grants remain to be spent during 2014. Likewise, the Photography project contributed

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

more than £21,000 to the surplus in 2012 and continued to attract grants and donations in 2013 and also contributed more than £30,000 to the further increase in total staffing costs from £69,934 to £89,045. These projects are continuing.

As well as a number of generous donations, the Council received a grant of £37,500 during the year from Creative Scotland for the Photography Project. Most of the work was undertaken by Judah Passow during 2013. The Fund showed a deficit of £5,256 in the year. The balance of £16,139 in this fund is earmarked for the next phase of the project, including preparing the photographs for display during Tartan Week in New York and the publication of the photographs by Bloomsbury Publishing.

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.

The total balance at the end of the year has fallen from £58,321 to £52,430 but, like the income and expenditure, this reflects the ebb and flow of restricted grant funding, and the balance in unrestricted funds has only dropped from £27,260 in 2012 to £25,443 due to the closing transfers to other projects.

INVESTMENT POLICY

The Trustees retain any surplus funds with their bankers.

RESERVES POLICY

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

RISK ASSESSMENT

The main risks to the Council's activities are (a) the fact that future funding from the Scottish Government cannot be guaranteed beyond the end of the present 3-year grant; (b) the unpredictability of support from communal organisations and donors; and (c) the reliance on voluntary support staff and in particular the Director.

The Council considers that it would require an additional income of around £50,000 per annum in order to employ the minimum staff required to deliver its core functions and that otherwise a reduction in both its service to the Community and its ability to represent it in the public arena is inevitable.

INDEPENDENT EXAMINER

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

SCOTTISH COUNCIL OF JEWISH COMMUNITIES
REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The Trustees are 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 Trustees are 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 Trustees are 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 Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

The Trustees are 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 Trustees on 14 May 2014 and signed on their behalf by:

.....
Hilary Rifkind
Chair

SCOTTISH COUNCIL OF JEWISH COMMUNITIES
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
SCOTTISH COUNCIL OF JEWISH COMMUNITIES

I report on the accounts of the Council for the year ended 31 December 2013 which are set out on pages 10 to 12.

Respective responsibilities of board of management and examiner

The Trustees are 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 Trustees consider 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 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 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 May 2014

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2013

	Notes	2013 £	£	2012 £	£
FIXED ASSETS					
Plant & Equipment - at cost		3,464		2,285	
Less : Accumulated Depreciation		<u>2,580</u>		<u>2,285</u>	
			884		0
CURRENT ASSETS					
Loan	3	2,000		0	
Cash at Bank		<u>49,846</u>		<u>58,705</u>	
		51,846		58,705	
CURRENT LIABILITIES					
Accrued Charges	4	300		384	
		<u> </u>		<u> </u>	
NET CURRENT ASSETS			51,546		58,321
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>52,430</u>		<u>58,321</u>	
FUNDS					
Unrestricted Funds		27,239		27,260	
Equality Project		(8,263)		0	
Interlinks Project		0		6,091	
Being Jewish in Scotland Project		(1,796)		0	
Photography Project		16,139		21,395	
Pilgrimage Project		3,575		3,575	
Connect Project		6,922		0	
Yachas Project		8,614		0	
		<u>52,430</u>		<u>58,321</u>	

The Financial Accounts were approved by the Trustees on 14 May 2014 and signed on its behalf by:

Hilary Rifkind

Walter Hecht

The notes on Page 12 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2013

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 Trustee in the year ended 31 December 2013 or in the previous financial year.

3. LOAN

During the year, the Council made an interest-free loan of £2,000 to the Scottish Jewish Archives Centre. There is no fixed date for repayment.

4. ACCRUED CHARGES

	2013	2012
	£	£
Independent Examiner's Fees	300	250
Telephone	0	134
	<u>300</u>	<u>384</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2013

	Unrestricted Funds	Restricted Funds							2013 Total	Unrestricted Funds	Restricted Funds							2012 Total
		Equality Fund Project	Interlinks Project	Photography Project	Being Jewish In Scotland	Pilgrimage Project	Connect Project	Yachas Project			Equality Fund Project	Interlinks Project	Photography Project	Being Jewish In Scotland	Pilgrimage Project	Connect Project	Yachas Project	
Notes	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
INCOMING RESOURCES																		
Contributions from Scottish Government Equality Unit	0	36,000	0	0	0	0	0	0	36,000	0	36,000	0	0	0	0	0	0	36,000
Contributions from Communities	7,020	0	0	0	0	0	0	0	7,020	7,700	0	0	0	0	0	0	0	7,700
Donations	19,768	0	0	2,955	0	0	0	0	22,723	19,145	0	0	31,484	0	0	0	0	50,629
Contribution from Board of Deputies	2,500	0	0	0	0	0	0	0	2,500	5,000	0	0	0	0	0	0	0	5,000
Contribution from BEMIS	2,500	0	0	0	0	0	0	0	2,500	2,500	0	0	0	0	0	0	0	2,500
Contribution from Lottery Fund	0	0	0	0	0	0	10,000	10,000	20,000	0	0	0	0	0	0	0	0	0
Contribution from Scottish Government Voluntary Action Fund	0	0	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	10,000
Contribution from Creative Scotland	0	0	0	37,500	0	0	0	0	37,500	0	0	0	0	0	0	0	0	0
Sundry Income	34	0	0	0	0	0	0	0	34	36	0	0	0	0	0	0	0	36
Total incoming resources	31,822	36,000	0	40,455	0	0	10,000	10,000	128,277	34,381	36,000	10,000	31,484	0	0	0	0	111,865
RESOURCES EXPENDED																		
Staff Costs	20,282	29,485	4,762	30,300	1,796	0	1,553	867	89,045	22,854	23,153	2,317	8,620	12,990	0	0	0	69,934
Office and Telephone	4,548	3,650	161	0	0	0	1,007	371	9,737	3,596	3,648	65	0	218	0	0	0	7,527
Travel	2,266	3,705	98	3,634	0	0	208	50	9,961	1,829	4,886	157	866	1,268	0	0	0	9,006
Hospitality and Events	941	5,052	1,028	5,091	0	0	275	98	12,485	1,767	2,363	626	603	1,544	0	0	0	6,903
Advertising, Printing and Stationery	2,138	2,081	10	6,676	0	0	23	0	10,928	1,680	2,329	139	0	855	0	0	0	5,003
Affiliation Dues	795	0	0	0	0	0	0	0	795	635	0	0	0	0	0	0	0	635
Accountancy Fee	300	0	0	0	0	0	0	0	300	250	0	0	0	0	0	0	0	250
Miscellaneous Expenses	296	290	309	10	0	0	12	0	917	1,500	318	605	0	51	0	0	0	2,474
31,566	44,263	6,368	45,711	1,796	0	3,078	1,386	134,168	34,111	36,697	3,909	10,089	16,926	0	0	0	0	101,732
NET SURPLUS/(DEFICIT) FOR YEAR	256	(8,263)	(6,368)	(5,256)	(1,796)	0	6,922	8,614	(5,891)	270	(697)	6,091	21,395	(16,926)	0	0	0	10,133

STATEMENT OF TOTAL RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 DECEMBER 2013

	Unrestricted Funds	Restricted Funds							2013 Total	Unrestricted Funds	Restricted Funds							2012 Total
		Equality Fund Project	Interlinks Project	Photography Project	Being Jewish In Scotland	Pilgrimage Project	Connect Project	Yachas Project			Equality Fund Project	Interlinks Project	Photography Project	Being Jewish In Scotland	Pilgrimage Project	Connect Project	Yachas Project	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Opening Balance at 1 January 2013	27,260	0	6,091	21,395	0	3,575	0	0	58,321	28,888	215	0	0	15,510	3,575	0	0	48,188
Net Surplus/(Deficit) for year	256	(8,263)	(6,368)	(5,256)	(1,796)	0	6,922	8,614	(5,891)	270	(697)	6,091	21,395	(16,926)	0	0	0	10,133
Transfer from/(to) unrestricted fund	(2,073)	0	277	0	1,796	0	0	0	0	(1,898)	482	0	0	1,416	0	0	0	0
Closing Balance at 31 December 2013	25,443	(8,263)	0	16,139	0	3,575	6,922	8,614	52,430	27,260	0	6,091	21,395	0	3,575	0	0	58,321

The notes on Page 12 form an integral part of these accounts