

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2015**

SCIO Scottish Charity Number SC029438

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 2015.

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's trust deed, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2004.

OBJECTIVES AND ACTIVITIES

The Council advances public understanding about the Jewish religion, culture and community by providing information and assistance to educational, health and welfare organisations, representing the Jewish community in Scotland to Government and other statutory and official bodies, and liaising with Government Ministers, MSPs, churches, trade unions and others on matters affecting the Jewish community.

The Council also promotes dialogue and understanding between the Jewish community and other communities in Scotland and works in partnership with other organisations and stakeholders to promote equality, good relations, understanding and cohesion among community groups.

In addition, the Council assists organisations within the Scottish Jewish community to comply with various regulatory requirements, in particular "Protection of Vulnerable Groups" and immigration legislation. The Council also assists partner organisations, including BEMIS and Interfaith Scotland, with these functions.

REPORT OF THE ACTIVITIES OF THE COUNCIL

(a) Overview

Representing the Community

The Council has continued to have close contact with the Scottish Parliament and Scottish Government, meeting with Ministers, other party leaders and 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.

During 2015, the Council has responded to public consultations on a wide range of topics of concern to the Jewish community, including burial regulation, charity regulation, age and social isolation, the Protection of Vulnerable Groups scheme, prescription and title (relating to Holocaust restitution), organ transplantation and issues affecting Jewish students in the Higher Education Governance Bill. The Council also held meetings to discuss these and other matters with Ministers and civil servants, gave evidence to Parliamentary committees and, where appropriate, reflected the diversity of opinion within the community. These consultation responses can be viewed on the Council's website at www.scojec.org/consultations/consultations_2015.html.

The Council completed its study of "*What's changed about being Jewish in Scotland*" since the first enquiry in 2012, which was funded by a grant from the Community safety Unit of the Scottish Government, and published the preliminary findings in a special edition of *Four Corners*. The full report is in preparation. The Council has been very active in communicating these findings and, in particular, the unprecedented level of anxiety and alienation in the community to the Scottish Government, the Crown Office and Police Scotland. As a result, there has been increased engagement between Ministers and other senior politicians and the community and, in particular, the Council arranged for the First Minister to meet sections of the community including Jewish students and Israelis in Scotland. The experience of Jewish students has been a particular concern and the Council has continued to work closely with the Jewish Student Chaplaincy Scotland to press universities to take this matter seriously.

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REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Advancing Public Understanding

The Council continues to brief politicians, civil servants and others on issues of concern to the Jewish community at large and has received public recognition and financial support as a result. The Council also continues to meet representatives of the Church of Scotland, the Roman Catholic Church and the STUC.

In addition, the Council responds to an average of around 50 enquiries a week on a wide range of topics from public bodies such as local authorities, educational, health and welfare providers, the Scottish Prison Service etc., as well as from members of the Scottish public, people contemplating holidays in Scotland and the media.

As well as responding to enquiries from public services including education authorities on the provision of culturally appropriate facilities, the Council has also developed and are rolling out a very well-received programme of education about Judaism and the Jewish community for teachers and schools in collaboration with Education Scotland. The Council's Education Officer and volunteers have spoken to 31 schools and other groups in many parts of Scotland, including Prestwick, Shetland, Dunblane, Glasgow and Fort William, reaching some 2,750 pupils. There are also newly-created resources on the Council's website and there has been a successful launch of the "JOES Boxes" project to provide every local authority in Scotland with a box of authentic Jewish artefacts to enliven lessons.

Community Development

The Council provides a support network for the smaller Jewish communities and for individuals and families who live outwith, or are not engaged with, any Jewish community. It also arranges events to bring together and foster a sense of community amongst people of Jewish background who have no other way of connecting with their heritage and who may be and feel vulnerable. The Council has continued to support events in smaller communities and remote locations for Israelis in Scotland and for students in conjunction with Jewish Student Chaplaincy Scotland. There were 15 such events in 2015, attended by around 350 people, in locations including Alloa, Edinburgh, Findhorn, Peebles, Lochaber, Inverness, Dundee, Aberdeen, Dunblane and Fort William.

The Council's website has continued to expand and is increasingly popular. In total, its website received more than 1.3 million hits in 2015, up from 1.1 million in 2014 and 707,000 in 2013. In addition, the Council hosts a website for the Tayside and Fife Jewish Community.

The circulation of *Four Corners*, the quarterly newsletter for smaller communities, continues to expand; it is now posted to around 300 people, is also distributed in the larger communities, and is read by around 2,000 people a month on the Council's website, where it received over 21,500 hits (2014: 16,300).

The Council supports victims of hate crime, encourages and enables them to report incidents to the police, and collects data that is shared with the Scottish Government, Police Scotland, the Crown Office, the Community Security Trust and others. The Council has met the Lord Advocate, senior Procurators Fiscal, the Chief Constable and other senior police officers and others to discuss these matters.

Community Empowerment

The Council continues to publish MEMO (<http://www.scojec.org/memo/memo.html>), a weekly overview of information of interest to all minority ethnic communities in Scotland, including parliamentary activity at Holyrood and Westminster, new publications, consultations, forthcoming conferences and news reports, in order to assist minority communities and organisations working with them to engage with government and civic society on policy matters. This is supplemented by occasional papers on specific topics

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REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

(MEMO+plus). These are very highly regarded and are supported by the Scottish Government and the ethnic minority umbrella organisation BEMIS. MEMO is distributed to around 1,500 people each week, who then cascade it to others, and hits on the back issues on the website rose from around 4,000 a month at the beginning of 2015 to over 6,100 in December 2015.

The Council continues to alert appropriate communal organisations, both locally and nationally, to relevant parliamentary and government business and, in particular, the Council provides a daily digest of parliamentary and political developments of interest to the Jewish community for a consortium of organisations including the Jewish Leadership Council and the Board of Deputies of British Jews.

In addition, the Council assists organisations within the Scottish Jewish community to comply with various regulatory requirements and, in particular, 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. The Council also assists partner organisations, including BEMIS (the Scottish ethnic minority infrastructure organisation) and Interfaith Scotland, with these functions. 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.

(b) Granted-funded Projects

Equality Fund projects

The Scottish Government Equality Fund grant of £36,000 per annum for three years concluded in March 2015, and the Council was successful in receiving an increased award of £46,000 for the subsequent year. This has four strands: improving services to people with Jewish heritage; strengthening Jewish community networks; improving people's attitude to reporting hate crime; and empowering minority communities to engage better with public policy by producing a weekly digest of information to minority, ethnic and cultural communities (MEMO). Activities under these four strands are reported above.

Part-time staff and consultants were engaged to assist with these activities and, in particular, an Education and Community Development Officer was employed full-time for the duration of the grant to deliver these strands of the project. A proportion of the Research and Publications and Public Officers' remuneration and other administrative costs have been allocated to this Fund. Subsequently, funding from the 2015-2016 Equality Fund was extended to June 2016; and an application to its successor fund has been submitted.

Volunteering Cluster Project

The "cluster project" to recruit and train volunteers to work with the Glasgow Jewish Representative Council, the Scottish Jewish Archives Centre and the Edinburgh Liberal Jewish Community, as well as the Council's own outreach work, funded by the Volunteer Action Fund, concluded in March 2015, although many of these volunteers are still contributing to the activities of the Council and its partner organisations. Zoe Jacobs, whom we employed as an intern to work on this project with the assistance of SCVO, was subsequently appointed as our Education and Community Development Officer, in which role she continues to organise excellent imaginative and highly-regarded activities for both schools and community groups.

Photography Project

The council continues to support the *Scots Jews* project, a snapshot of the variety of Jewish life in Scotland by the acclaimed documentary photographer, Judah Passow, which was largely funded by Creative Scotland and a number of very generous private sponsors. During 2015, the Council contributed to the costs of exhibitions at the Street Level Gallery in Glasgow, at the Gracefield

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REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Arts Centre in Dumfries, in Los Angeles, Minneapolis, Boston and Vilnius from this Fund.

Being Jewish in Scotland

As reported above, the Council received a further grant from the Community Safety Unit of the Scottish Government to explore how the experience of *Being Jewish in Scotland* which was reported on in 2012 had changed in the light of the significant increase in antisemitic activity during 2014, particularly associated with events in the Middle East, and the consequent unprecedented level of anxiety and alienation in the community. This work was led by the Council's Projects and Outreach Manager, Fiona Frank, and the preliminary findings led to a significant increase in the engagement of Scottish Government Ministers with the community, as reported above. The full report will be published shortly.

Other Funded Activities

The Council has also received generous support from the Glasgow Jewish Community Trust, and from BEMIS, Interfaith Scotland and the Jewish Youth Fund for specific events and activities. The Netherlee and Clarkston Charitable Trust has very generously supported a series of activities in locations throughout Scotland that enable the Council both to combine good and authoritative information about Judaism.

As noted above, the Council has for some years received funding from the Jewish Leadership Council on behalf of a number of national communal organisations to support the production of a daily digest of relevant parliamentary and government business. The Council has recently been advised that this funding will cease in 2016 but, since it believes that these daily bulletins could be of much wider benefit, it is considering alternative ways to continue this as a service to a wider audience within the community.

FINANCIAL REVIEW

The Council again made a surplus on its unrestricted funds of £1,884 (2014: £10,363), which offset a deficit of £8,202 on the Equality Fund project (2014: deficit £10,046), largely due to an increase in staff and associated costs. Staff costs across this and the unrestricted fund, which account for most of the Council's core activities, were roughly stable at £80,367 (2014: £80,066). As the Education and Community Development Officer was employed on a 15-month contract, these costs will fall if grant funding does not enable the Council to fund a replacement post.

Event costs, including advertising and travel fell significantly since a number of grant-funded projects ended during the year.

The current main restricted fund is the grant from the Scottish Government from their Equality Fund, which provided £36,000 per annum for the year 2012 to 2015 and £46,000 for the year 2015-16. This grant supports the continued production of MEMO and MEMO+, as well as education, community development and outreach work for the benefit of remote and isolated Jewish communities and unaffiliated individuals throughout Scotland. This grant has been extended until June 2016 and the Council has submitted an application for continued funding for the subsequent year, but this is not guaranteed to be successful, and, if so, will again be for one year only, with no certainty of any funding from this source thereafter. In fact, the Council spends significantly more on these activities, in particular on additional part-time and sessional staff to assist with publications and organisation of outreach activities.

The Council once again received the very generous support of the Glasgow Jewish Community Trust and a contribution from BEMIS to the costs of producing MEMO. Income was also enhanced by grants from the Queens Park and Netherlee and Clarkston Charitable Trusts for a programme that combined educational activities in local schools with outreach to local Jewish people. The Council is delighted that the latter trust has agreed to repeat this funding for a number of other paired events. Contributions were also received from a number of communal organisations in recognition of the benefit their activities receive from the Council's work and from participants at events. Overall, however, donations were substantially down at £36,078 (2014: £43,287). Having reduced its contribution from £5,000 in 2013 to £2,500 in 2014, the Board of Deputies of British Jews made no contribution in 2015. In addition, the Jewish Leadership Council, which has contributed £10,000 for some years towards the costs of producing digests of parliamentary

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and other political activity, has notified the Council that this contribution will cease in June 2016. The Council has argued strongly with both that organisations that exist to support and defend the Jewish community of the UK must take account of the need to replicate much of their work on Group Relations, Community Issues and Education activities, since all of these are devolved and distinct in Scotland.

Funds still remain in the Pilgrimage Fund after the initial event and will be used for a future Pilgrimage project. The Council has been discussing this with potential partners but considerable further funding will be required.

The total deficit of £14,033 (2014: deficit £8,691) is largely due to the Council's commitment to deliver its principal objectives, but ways must be found to raise additional fund to make this sustainable. The Council also needs to recognise that the current level of activity relies on the input of a Director who is a more than full-time volunteer and there is a need to plan for the employment of a Chief Executive at an appropriate salary. As noted elsewhere, it is estimated that the Council requires an additional £75,000 to put it on a sustainable financial footing.

The total balance at the end of the year has fallen from £43,739 to £29,706, largely as a result of the fall in communal income and increase in expenditure on the Council's core activities.

INVESTMENT POLICY

The Board of Management have resolved to transfer any surplus funds to an interest-bearing account.

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 the possibility of reduction in Scottish 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 grant period; (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 £75,000 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.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number	SC029438
Principal Address	222 Fenwick Road, Giffnock, Glasgow, G46 6UE
Telephone Number	0141 638 6411

Advisers

Independent Examiner	Lewis J Osborne LL.B.,C.A., 2 Falkland Avenue, Newton Mearns, Glasgow G77 5DR
Bankers	Bank of Scotland 162/162a Fenwick Road, Giffnock, Glasgow G46 6XF
Solicitors	Naftalin Duncan, 534 Sauchiehall Street, Glasgow G2 3LX

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REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Trustees

The trustees and officers serving during the year and since the year end were as follows:-

Key Management Personnel : Trustees and Executive Officers

Chair	Hilary Rifkind
Vice Chair	Micheline Brannan
Honorary Secretary	Simon Dover
Honorary Treasurer	Howard Gordon (resigned 7 December 2015)
Honorary Treasurer	Michael Samuel (appointed 7 December 2015)
Small Communities Officer	Frank House (resigned 14 June 2015)
Small Communities Officer	Debby Taylor (appointed 14 June 2015)
Ex Officio Member	Paul Morron
Ex Officio Member	Raymond Taylor
Director	Ephraim Borowski

Other Key Personnel

Research and Publications Officer	Leah Granat
Projects and Outreach Manager	Fiona Frank
Public Affairs Officer	Nicola Livingston
Education and Community Development Representative	Zoe Jacobs

STRUCTURE, GOVERNANCE & MANAGEMENT

Governing Document

The charity was established by means of a charitable constitution in 1999 and converted to a SCIO in 2011. The Council is a charity and is recognised as such by the Office of the Scottish Charity Regulator.

Appointment of Trustees

In accordance with the constitution of the Council, an Annual General Meeting is held where the principal trustees are elected on a yearly basis by the membership as defined by the constitution.

Organisation

The Council comprises representatives nominated by all the formally constituted Jewish communities in Scotland, as well as Jewish Student Chaplaincy Scotland, representatives of the informal groups in rural and remote areas, and of Israelis living in Scotland, and co-optees with relevant experience.

The Executive comprises a Chair, Vice Chair, Honorary Secretary and Honorary Treasurer plus representatives ex officio of Glasgow, Edinburgh and smaller communities, all of whom have knowledge and experience of good governance in their professions and in other third sector organisations.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

Remuneration of Personnel

The trustees and the other key personnel comprise the main individuals in charge of directing, controlling, running and operating the charity on a day to day basis.

Other than stated below, all trustees give of their time freely and no trustee received remuneration in the year.

The Chair and Director received reimbursable expenses during the year, details of which are given in note 2 on page 13.

Other than the Education and Community Development Representative who is employed by the Council on a full-time basis and whose salary details are given in note 2 on Page 13, the other key personnel are self-employed contractors whose fees are detailed in the same note.

The Education and Community Development Representative is still working on her initial full-time contract and had been appointed after a successful internship and public advertisement and interview.

INDEPENDENT EXAMINER

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

STATEMENT OF THE TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity as at the end of that financial period and of the incoming resources and application of resources, of the charity for that period.

In preparing the financial statements, the Trustees are required to :-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity, and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Trust deed.

The trustees are also responsible for safeguarding the assets of the Fund and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on 18 May 2016 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 2015 which are set out on pages 9 to 15.

Respective responsibilities of trustees 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

18 May 2016

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2015

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2014 £
INCOME							
Grants	3	0	58862	58862	0	93000	93000
Donations	4	36078	0	36078	42787	500	43287
Charitable Activities	5	0	4569	4569	1940	1337	3277
TOTAL INCOME		36078	63431	99509	44727	94837	139564
EXPENDITURE							
Charitable Activities	6	34194	79348	113542	34364	113891	148255
TOTAL EXPENDITURE		34194	79348	113542	34364	113891	148255
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR							
		1884	-15917	-14033	10363	-19054	-8691
RECONCILIATION OF FUNDS							
Total Funds brought forward		34662	9077	43739	25443	26987	52430
Transfer between Funds		-19508	19508	0	-1144	1144	0
TOTAL FUNDS CARRIED FORWARD		17038	12668	29706	34662	9077	43739

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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STATEMENT OF CASH FLOWS FOR YEAR TO 31 DECEMBER 2015

	2015	2014
	£	£
Net movement in Funds	-14033	-8691
Add back Depreciation charge	1078	1078
(Increase in Debtors)	-725	0
(Decrease) increase in Creditors	-208	258
Repayment of Loan	0	2000
Purchase of Equipment	0	-3133
Cash used in operating activities	-13888	-8488
Cash and cash equivalents at beginning of year	41358	49846
Total cash and cash equivalents at end of year	27470	41358

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2015

	Notes	2015	2014
		£	£
FIXED ASSETS			
Plant & Equipment - at cost		4,312	4,312
Less : Accumulated Depreciation		<u>2,451</u>	<u>1,373</u>
		1,861	2,939
CURRENT ASSETS			
Cash at Bank		27,470	41,358
Debtors	7	<u>725</u>	<u>0</u>
		28,195	41,358
CURRENT LIABILITIES			
Accrued Charges	8	350	558
		<u> </u>	<u> </u>
NET CURRENT ASSETS		27,845	40,800
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,706</u>	<u>43,739</u>
FUNDS			
	9		
Unrestricted Funds		17,038	34,662
Scottish Government Equality Fund Project		(9,895)	(18,309)
Voluntary Action Project		0	4,209
Photography Project		18,988	14,916
Being Jewish in Scotland Project		0	4,686
Pilgrimage Project		3,575	3,575
		<u>29,706</u>	<u>43,739</u>

The Financial Statements were approved by the Trustees on 18 May 2016 and signed on its behalf by:

Hilary Rifkind

Michael Samuel

The notes on Pages 12 to 15 form an integral part of these accounts

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

1. ACCOUNTING POLICIES

Basis of Accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS102 and the Charities SORP FRS 102 the restatement of comparative items was required.

At the date of transition, no restatements were required.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are grants and donations which the givers have specified are to be solely used for particular areas of the charity's work or for specific projects undertaken by the charity.

Income Recognition

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Expenditure Recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis.

Irrecoverable VAT

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible Fixed Assets

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

Plant and Equipment	25% straight line
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Debtors

Debtors and prepayments are recognised at the settlement amount due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

Creditors are normally recognised at their settlement amount.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

2. TRUSTEE REMUNERATION AND EXPENSES AND COST OF KEY MANAGEMENT PERSONNEL

Included in the expenditure on charitable activities were the following amounts payable to trustees and key management personnel during the year:

	2015	2014
	£	£
Trustees		
Expenses	<u>2449</u>	<u>2368</u>
Key Management Personnel		
Salaries	12715	2017
Fees	<u>55770</u>	<u>56324</u>
	<u>68485</u>	<u>58341</u>

The average number of full time equivalent employees during the year was 1 (2014: Nil) with all employee time involved in acting as Education Officer and Community Development Worker. The other key personnel are self-employed contractors and charge their services to the charity.

The charity considers its key management personnel comprise the trustees and the other persons listed in the Trustees Report. No employee benefits were paid during the year (2014 £nil).

3. INCOME FROM GRANTS

	2015	2014
	£	£
Grants		
Contributions from Scottish Government Equality Unit	43500	36000
Contribution from the Voluntary Action Fund	9165	22500
Contribution from Scottish Government re Being Jewish in Scotland Project	6197	7000
Contribution from Creative Scotland	0	27500
	<u>58862</u>	<u>93000</u>

4. INCOME FROM DONATIONS

	2015	2014
	£	£
Contributions from Communities	6825	7118
Donations	<u>29253</u>	<u>36169</u>
	<u>36078</u>	<u>43287</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2015	2014
	£	£
Income Tax reclaimed	4569	0
Income from Events	0	1940
Sundry Income re Voluntary Action Project	0	1337
	<u>4569</u>	<u>3277</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

6. EXPENDITURE ON CHARITABLE ACTIVITIES	2015	2014
	£	£
Governance and Support Costs		
Staff Costs	26449	28222
Office and Telephone Costs	3001	2431
Advertising, Printing and Stationery	178	296
Affiliation Dues	500	555
Professional Fees	1174	679
Depreciation	1078	1078
Sundry Expenses	60	0
	32440	33261
Charitable Activities		
Staff Costs	53918	51844
Office and Telephone Costs	8354	8759
Advertising, Printing and Stationery	2815	26484
Travel	7405	9888
Hospitality	7121	16170
Affiliation Dues	18	0
Professional Fees	1214	1292
Bank Charges	55	152
Sundry Expenses	202	405
	81102	114994
	113542	148255

7. DEBTORS

	2015	2014
	£	£
Contributions from Communities	725	0

8. CREDITORS

	2015	2014
	£	£
Professional Fees	350	300
Staff Costs - Voluntary Action Project	0	258
	350	558

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2015

9. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1 January 2015	Incoming Resources Resources Expended	Transfers	Balance at 31 December 2015
	£	£	£	£
Unrestricted Funds	34662	36078	-34194	-19508
Restricted Funds: -				
Scottish Government Equality Fund Project	-18309	43500	-51702	16616
Voluntary Action Project	4209	9165	-14353	979
Photography Project	14916	4569	-1997	1500
Being Jewish in Scotland Project	4686	6197	-11296	413
Pilgrimage Project	3575	0	0	0
	<u>9077</u>	<u>63431</u>	<u>-79348</u>	<u>19508</u>
	<u>43739</u>	<u>99509</u>	<u>-113542</u>	<u>0</u>
				<u>17038</u>
				<u>-9895</u>
				<u>0</u>
				<u>18988</u>
				<u>0</u>
				<u>3575</u>
				<u>12668</u>
				<u>29706</u>

The unrestricted funds are available to be spent for any of the purposes of the charity.

The restricted funds are for the uses set out in the Report of the Trustees.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

DETAILED INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2015

	Unrestricted	Restricted						2015	Unrestricted	Restricted							2014	
	Funds	Funds	Equality Fund	Voluntary	Photography	Being Jewish	Pilgrimage	Total	Funds	Equality Fun	Funds	Photography	Being Jewish	Pilgrimage	Connect	Yachas	Total	
	£	£	Project	Action	Project	In Scotland	Project	£	£	Project	Action	Project	In Scotland	Project	Project	Project	£	
INCOMING RESOURCES																		
Contributions from Scottish Government Equality Unit	0	43,500	0	0	0	0	0	43,500	0	36,000	0	0	0	0	0	0	0	36,000
Contributions from Communities	6,825	0	0	0	0	0	0	6,825	7,118	0	0	0	0	0	0	0	0	7,118
Donations	29,253	0	0	0	0	0	0	29,253	30,109	0	0	500	0	0	0	0	0	30,609
Contribution from Board of Deputies	0	0	0	0	0	0	0	0	2,500	0	0	0	0	0	0	0	0	2,500
Contribution from BEMIS	0	0	0	0	0	0	0	0	3,060	0	0	0	0	0	0	0	0	3,060
Contribution from Lottery Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contribution from Scottish Government Voluntary Action Fund	0	0	9,165	0	0	0	0	9,165	0	0	22,500	0	0	0	0	0	0	22,500
Contribution from Scottish Government	0	0	0	0	0	6,197	0	6,197	0	0	0	0	7,000	0	0	0	0	7,000
Contribution from Creative Scotland	0	0	0	0	0	0	0	0	0	0	0	27,500	0	0	0	0	0	27,500
Other Income	0	0	0	4,569	0	0	0	4,569	0	0	1,337	0	0	0	0	0	0	3,277
Total incoming resources	36,078	43,500	9,165	4,569	6,197	0	0	99,509	44,727	36,000	23,837	28,000	7,000	0	0	0	0	139,564
RESOURCES EXPENDED																		
Staff Costs	26,449	38,560	9,442	0	5,916	0	0	80,367	28,222	23,650	14,935	0	926	0	5,664	6,669	0	80,066
Office and Telephone	3,001	7,046	276	355	677	0	0	11,355	2,431	5,155	1,191	492	83	0	1,197	641	0	11,190
Travel	1,285	2,115	1,986	1,279	740	0	0	7,405	1,627	2,966	1,720	3,081	230	0	103	161	0	9,888
Hospitality and Events	468	1,168	2,373	103	3,009	0	0	7,121	260	8,759	1,098	3,864	557	0	0	1,632	0	16,170
Advertising, Printing and Stationery	178	1,684	234	0	897	0	0	2,993	296	4,075	159	21,635	474	0	124	17	0	26,780
Affiliation Dues	500	18	0	0	0	0	0	518	555	0	0	0	0	0	0	0	0	555
Professional Fees	1,175	909	42	220	42	0	0	2,388	679	912	180	0	44	0	78	78	0	1,971
Depreciation	1,078	0	0	0	0	0	0	1,078	294	529	255	0	0	0	0	0	0	1,078
Miscellaneous Expenses	60	202	0	40	15	0	0	317	0	0	90	151	0	0	17	299	0	557
	34,194	51,702	14,353	1,997	11,296	0	0	113,542	34,364	46,046	19,628	29,223	2,314	0	7,183	9,497	0	148,255
NET SURPLUS/(DEFICIT) FOR YEAR	1,884	(8,202)	(5,188)	2,572	(5,099)	0	0	(14,033)	10,363	(10,046)	4,209	(1,223)	4,686	0	(7,183)	(9,497)	0	(8,691)
Opening Balance	34,662	(18,309)	4,209	14,916	4,686	3,575	0	43,739	25,443	(8,263)	0	16,139	0	3,575	6,922	8,614	0	52,430
Transfer from(to) unrestricted fund	(19,508)	16,616	979	1,500	413	0	0	0	(1,144)	0	0	0	0	0	261	883	0	0
Closing Balance	17,038	(9,895)	0	18,988	0	3,575	0	29,706	34,662	(18,309)	4,209	14,916	4,686	3,575	0	0	0	43,739

This page does not form part of the formal accounts