

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2016**

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 2016.

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, MSPs of all parties and civil servants about a wide range of matters including community safety and hate crime, family law, social isolation, campus matters, death registration, education, the census, Holocaust restitution, community relations and equality matters. In advance of the Scottish Parliamentary election in May, the Council published a Manifesto jointly with the Glasgow Jewish Representative Council and the Board of Deputies of British Jews to inform candidates about the interests and concerns of the Jewish Community of Scotland.

During 2016, the Council has responded to public consultations on a wide range of topics of concern to the Jewish Community, including the role of the Crown Office and Procurator Fiscal Service, Strategic Police Priorities for Scotland, hospital post-mortems, Census topics and the Protection of Vulnerable Groups Act. We also held meetings to discuss these and other matters with Ministers and civil servants, and gave evidence to Parliamentary committees. Where appropriate, the Council reflects the diversity of opinion within the Jewish Community and all the consultation responses are in the public domain available to view on the Council's website at <http://www.scojec.org/consultations.html>.

The Council published the full report of the study of "*What's Changed about being Jewish in Scotland*" (www.scojec.org/bjis2_findings.html), which was funded by a grant from the Community Safety Unit of the Scottish Government, and has continued to communicate the unprecedented level of anxiety and alienation in the community to the Scottish Government, Crown Office and Police Scotland. The Council's Director spoke at the Lord Advocate's biennial conference on hate crime and contributed articles to the Church of Scotland magazine *Life and Work* and the STUC's annual anti-racism brochure. The experience of Jewish students remains a particular concern and the Council has continued to work closely with Jewish Student Chaplaincy Scotland to press universities to take this seriously, facilitating a meeting for the First Minister to hear students' concerns at first hand.

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 representatives of other faith and ethnic communities and have actively participated in a

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

number of third-sector interest groups including one on discrimination and hate crime and another on the Public Sector Equality Duty. The Council has successfully re-engaged with the Church of Scotland and is working to set up a new joint dialogue group. During 2016, the Council rolled out its 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 in more than 40 schools and scout and guide groups in many parts of Scotland, including Ayr, Dumfries, Aberdeen, Fraserburgh, Alloa, Glasgow and Fort William, reaching more than 2,500 young people.

The Council has added new educational resources on the website and continued the extremely successful "JOES Boxes" project to provide every local authority in Scotland with a box of authentic Jewish artefacts to enliven lessons.

The Council also supported a large-scale project to map the history of the Jewish Community of Scotland and has distributed copies of the resulting book, *The Jewish Experience in Scotland*, to every public library in Scotland.

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. The constantly changing immigration regulations have resulted in a significant number of requests for information and advice about the regulations for visas and marriages in Scotland when one of a couple is from outwith the United Kingdom or the European Economic Area.

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. The Council 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/or feel vulnerable. The Council has continued to support events in smaller communities and remote locations for Israelis in Scotland whom the Council has encouraged to adopt a formal structure, facilitated under BEMIS Scotland's capacity building programme, and for students in conjunction with Jewish Student Chaplaincy Scotland. The Council held 15 such events in 2016, attending by more than 500 people in locations including Stirling, Linlithgow, St Andrews, Dumfries, Alloa, Lochaber, Inverness, Dundee, Aberdeen and Fort William.

The Council's website has continued to expand and is increasingly popular. Excluding the Discussion Forum, the website received more than 3.3 million hits in 2016, up from 1.3 million in 2015. In addition, the Council hosts a website for the Tayside and Fife Jewish Community.

The Circulation of *Four Corners*, the Council's quarterly newsletter for smaller communities, continues to expand; it is posted to around 300 people, is also distributed in the larger communities and is read by nearly 2,000 people a month on the website.

The Council supports victims of hate crime, encourage and enable them to report incidents to the police, and collect data that is shared with the Scottish Government, Police Scotland, Crown Office, the Community Security Trust and others. The Council has met Ministers, 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 (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 (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 c 1,500 people each week, who then cascade it to others and hits on back issues of both publications on the website rose from around 5,200 a month in 2015 to over 8,300 in 2016.

The Council continues to alert relevant communal organisations, both locally and nationally, to relevant parliamentary and government business. During the year, the Jewish Leadership Council and the Board of Deputies of British Jews discontinued their support for the Council's daily Political Affairs Digest on parliamentary and political developments of interest to the Jewish Community but the Council has continued to produce this as a service to the Community. During the last six months of 2016, when the Digest was publicly available, it received more than 2,400 hits on the website each month.

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

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

requirements of the Protection of Vulnerable Groups(Scotland) Act 2007. The Council also assists partner organisations, including BEMIS 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 £46,000 for financial year 2015-16 was extended until July 2016 and the Council was successful in receiving an increased award of £55,200 for 2016-17. This has four strands: improving services to people with Jewish heritage; strengthening Jewish community networks; improving people's attitudes to reporting hate crime; and empowering minority communities to engage better with public policy by producing a weekly digest of information of interest to minority ethnic and cultural communities (MEMO). Activities under these four strands are reported above.

Part-time staff and consultants were engaged to assist in these activities. The Council's full-time Education and Community Development Officer moved south during the year and the Council successfully recruited a team of part-time workers to deliver different aspects of this work. A proportion of the Research and Publication Officer's remuneration and other administrative costs have also been allocated to this Fund.

Education and Outreach Projects (Pears Project)

The Council was delighted to be awarded more than £12,000 by the Pears Foundation to develop and expand its work training volunteers to deliver good, authoritative and memorable teaching about Judaism in schools. The training will be provided by the Council's highly regarded former Education and Community Development Officer, Zoe Jacobs. The Council is also very grateful to the Netherlee and Clarkston Charitable Trust for its generous funding of the Council's outreach and community development activities, particularly in remote locations, and the Council has devised a model to maximise the effectiveness of these activities by combining educational activities with outreach activities for local people of Jewish heritage into a round of dual-purpose visits to the remoter parts of Scotland.

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 2016, the Council has contributed to the costs of exhibitions in Boston, Nova Scotia, Warsaw and Wroclaw from this Fund.

Other Funded Activities

The Council has also received generous support from the Glasgow Jewish Community Trust and the Netherlee and Clarkston Charitable Trust, as well as from BEMIS, Interfaith Scotland and the Jewish Youth Fund for specific events and activities.

FINANCIAL REVIEW

The Council made an overall surplus of £1,394 during the year as against an overall deficit of £14,033 in the previous year. Throughout the year, donations from charitable trusts and individuals increased slightly from the previous year. However, as noted above, the Jewish Leadership Council and the Board of Deputies of British Jews discontinued their support. Salary costs decreased from 2015 because the full-time post of Education and Community Development Officer was vacant for some months and is now filled part-time. Costs of events, including advertising, have increased because of a significant increase in the Council's activities.

As in previous years, the full cost of the activities supported by the Scottish Government Equality Unit has been shown and the overspend has been charged to the General Fund.

The trustees are determined to continue to ensure that the Council is adequately funded and hold frequent meetings with existing and potential donors.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

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

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 (resigned 5 June 2016)
Chair	Micheline Brannan (appointed 5 June 2016)
Vice Chair	Fiona Brodie (appointed 5 June 2016)
Honorary Secretary	Simon Dover
Honorary Treasurer	Michael Samuel (resigned 5 June 2016)
Small Communities Officer	Debby Taylor
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 (resigned 30 March 2016)
Education and Community Development Representative	Zoe Jacobs (resigned 31 July 2016)

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

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.

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 12.

Other than the Education and Community Development Representative who was employed by the Council on a full-time basis until July 2016 and whose salary details are given in note 2 on Page 12, the other key personnel are self-employed contractors whose fees are detailed in the same note.

INDEPENDENT EXAMINER

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

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

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 12 March 2017 and signed on their behalf by:

Micheline Brannan
Chair

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 2016 which are set out on pages 8 to 14.

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

12 March 2017

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

**STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR TO 31 DECEMBER 2016**

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2015 £
INCOME							
Grants	3	0	63314	63314	0	58862	58862
Donations	4	37588	0	37588	36078	0	36078
Charitable Activities	5	0	0	0	0	4569	4569
TOTAL INCOME		37588	63314	100902	36078	63431	99509
EXPENDITURE							
Charitable Activities	6	27234	72274	99508	34194	79348	113542
TOTAL EXPENDITURE		27234	72274	99508	34194	79348	113542
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR		10354	-8960	1394	1884	-15917	-14033
RECONCILIATION OF FUNDS							
Total Funds brought forward		17038	12668	29706	34662	9077	43739
Transfer between Funds		-19260	19260	0	-19508	19508	0
TOTAL FUNDS CARRIED FORWARD		8132	22968	31100	17038	12668	29706

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

All income and expenditure derive from continuing activities.

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF CASH FLOWS FOR YEAR TO 31 DECEMBER 2016

	2016	2015
	£	£
Net movement in Funds	1394	-14033
Add back Depreciation charge	1078	1078
Decrease (Increase in Debtors)	725	-725
(Decrease) increase in Creditors	0	-208
Cash used in operating activities	3197	-13888
Cash and cash equivalents at beginning of year	27470	41358
Total cash and cash equivalents at end of year	30667	27470

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

BALANCE SHEET AS AT 31 DECEMBER 2016

	Notes	2016	2015
		£	£
FIXED ASSETS			
Plant & Equipment - at cost		4,312	4,312
Less : Accumulated Depreciation		<u>3,529</u>	<u>2,451</u>
		783	1,861
CURRENT ASSETS			
Cash at Bank		30,667	27,470
Debtors	7	<u>0</u>	<u>725</u>
		30,667	28,195
CURRENT LIABILITIES			
Accrued Charges	8	<u>350</u>	<u>350</u>
NET CURRENT ASSETS		30,317	27,845
TOTAL ASSETS LESS CURRENT LIABILITIES		<u><u>31,100</u></u>	<u><u>29,706</u></u>
 FUNDS			
	9		
Unrestricted Funds		8,132	17,038
Scottish Government Equality Fund Project		(3,915)	(9,895)
Photography Project		12,719	18,988
Pears Project		10,589	0
Pilgrimage Project		3,575	3,575
		<u><u>31,100</u></u>	<u><u>29,706</u></u>

The Financial Statements were approved by the Trustees on 12 March 2017 and signed on its behalf by:

Micheline Brannan

Ephraim Borowski

The notes on Pages 11 to 14 form an integral part of these accounts

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

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.

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 2016

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:

	2016	2015
	£	£
Trustees		
Expenses	<u>2251</u>	<u>2449</u>
Key Management Personnel		
Salaries	7558	12715
Fees	<u>47690</u>	<u>55770</u>
	<u>55248</u>	<u>68485</u>

The average number of full time equivalent employees during the year was 1 (2015: 1) 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 (2015 £nil).

3. INCOME FROM GRANTS

	2016	2015
	£	£
Grants		
Contributions from Scottish Government Equality Unit	50600	43500
Contribution from the Volunteering Project	0	9165
Contribution from Scottish Government re Being Jewish in Scotland Project	0	6197
Contribution from Pears	<u>12714</u>	<u>0</u>
	<u>63314</u>	<u>58862</u>

4. INCOME FROM DONATIONS

	2016	2015
	£	£
Contributions from Communities	7312	6825
Donations	<u>30276</u>	<u>29253</u>
	<u>37588</u>	<u>36078</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2016	2015
	£	£
Income Tax reclaimed	<u>0</u>	<u>4569</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

6. EXPENDITURE ON CHARITABLE ACTIVITIES	2016		2015	
	£	£	£	£
Governance and Support Costs				
Staff Costs	21598		26449	
Office and Telephone Costs	2604		3001	
Advertising, Printing and Stationery	19		178	
Subscriptions, Affiliation & Licence Fees	389		500	
Professional Fees	742		1174	
Depreciation	1078		1078	
Sundry Expenses	0		60	
		26430		32440
Charitable Activities				
Staff Costs	44222		53918	
Office and Telephone Costs	7308		8354	
Advertising, Printing and Stationery	6654		2815	
Travel	7518		7405	
Hospitality	6092		7121	
Subscriptions, Affiliation & Licence Fees	536		18	
Professional Fees	670		1214	
Bank Charges	78		55	
Sundry Expenses	0		202	
		73078		81102
		99508		113542

Included in Travel and Hospitality are amounts of £656 and £148, respectively, charged to Unrestricted Funds (2015: £1286 and £468, respectively).

7 . DEBTORS

	2016		2015
	£		£
Contributions from Communities	0		725

8. CREDITORS

	2016		2015
	£		£
Professional Fees	350		350

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2016

9. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1 January 2016	Incoming Resources Resources Expended	Transfers	Balance at 31 December 2016
	£	£	£	£
Unrestricted Funds	17038	37588	-27234	-19260
Restricted Funds: -				
Scottish Government Equality Fund Project	-9895	50600	-63880	19260
Photography Project	18988	0	-6269	0
Pears Project	0	12714	-2125	0
Pilgrimage Project	3575	0	0	0
	<u>12668</u>	<u>63314</u>	<u>-72274</u>	<u>19260</u>
	<u>29706</u>	<u>100902</u>	<u>-99508</u>	<u>0</u>
	<u>8132</u>			<u>31100</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 2016

	Unrestricted	Restricted						2016	
	Funds	Funds	Equality Fund	Volunteering	Photography	Being Jewish	Pilgrimage	Pears	Total
	£	£	Project	Project	Project	In Scotland	Project	Project	£
INCOMING RESOURCES									
Contributions from Scottish Government Equality Unit	0	50,600	0	0	0	0	0	0	50,600
Contributions from Communities	7,312	0	0	0	0	0	0	0	7,312
Donation from Glasgow Jewish Community Trust	7,000	0	0	0	0	0	0	0	7,000
Donation from Netherlee & Clarkston Charitable Trust	6,798	0	0	0	0	0	0	0	6,798
Other Donations	16,478	0	0	0	0	0	0	0	16,478
Contribution from Scottish Government	0	0	0	0	0	0	0	0	0
Contribution from Pears	0	0	0	0	0	0	0	12,714	12,714
Other Income	0	0	0	0	0	0	0	0	0
Total incoming resources	37,588	50,600	0	0	0	0	0	12,714	100,902
RESOURCES EXPENDED									
Staff Costs	21,598	42,599	0	0	0	0	0	1,623	65,820
Office and Telephone	2,604	6,949	0	300	0	0	0	59	9,912
Travel	656	2,697	0	3,970	0	0	0	195	7,518
Hospitality and Events	148	5,662	0	166	0	0	0	116	6,092
Advertising, Printing and Stationery	19	4,787	0	1,735	0	0	0	132	6,673
Subscriptions, Affiliation & Licence Fees	389	536	0	0	0	0	0	0	925
Professional Fees	742	650	0	20	0	0	0	0	1,412
Depreciation	1,078	0	0	0	0	0	0	0	1,078
Miscellaneous Expenses	0	0	0	78	0	0	0	0	78
	27,234	63,880	0	6,269	0	0	0	2,125	99,508
NET SURPLUS/(DEFICIT) FOR YEAR	10,354	(13,280)	0	(6,269)	0	0	0	10,589	1,394
Opening Balance	17,038	(9,895)	0	18,988	0	3,575	0	0	29,706
Transfer from(to) unrestricted fund	(19,260)	19,260	0	0	0	0	0	0	0
Closing Balance	8,132	(3,915)	0	12,719	0	3,575	10,589	10,589	31,100

	Unrestricted	Restricted					2015	
	Funds	Equality Fund	Volunteering	Photography	Being Jewish	Pilgrimage	Pears	Total
	£	Project	Project	Project	In Scotland	Project	Project	£
	0	43,500	9,165	0	0	0	0	52,665
	6,825	0	0	0	0	0	0	6,825
	7,000	0	0	0	0	0	0	7,000
	0	0	0	0	0	0	0	0
	22,253	0	0	0	0	0	0	22,253
	0	0	0	0	6,197	0	0	6,197
	0	0	0	0	0	0	0	0
	0	0	0	4,569	0	0	0	4,569
	36,078	43,500	9,165	4,569	6,197	0	0	99,509
	26,449	38,560	9,442	0	5,916	0	0	80,367
	3,001	7,046	276	355	677	0	0	11,355
	1,285	2,115	1,986	1,279	740	0	0	7,405
	468	1,168	2,373	103	3,009	0	0	7,121
	178	1,684	234	0	897	0	0	2,993
	500	18	0	0	0	0	0	518
	1,175	909	42	220	42	0	0	2,388
	1,078	0	0	0	0	0	0	1,078
	60	202	0	40	15	0	0	317
	34,194	51,702	14,353	1,997	11,296	0	0	113,542
	1,884	(8,202)	(5,188)	2,572	(5,099)	0	0	(14,033)
	34,662	(18,309)	4,209	14,916	4,686	3,575	0	43,739
	(19,508)	16,616	979	1,500	413	0	0	0
	17,038	-9,895	0	18,988	0	3,575	0	29,706

This page does not form part of the formal accounts

