

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2017

SCIO Scottish Charity Number SC029438

REPORT OF THE TRUSTEES OF THE COUNCIL

The Trustees present their report and accounts for the year ended 31 December 2017.

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, the Protection of Vulnerable Groups Act and immigration legislation. We also assist 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.

During 2017, the Council has responded to public consultations on a wide range of topics of concern to the Jewish community, including Lord Bracadale's review of Hate Crime, the Offensive Behaviour at Football (Repeal ) Bill, Bullying, Organ Donation and Transplantation, Religious Observance in Schools and educational governance. We also hold 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>.

We have continued to communicate the unprecedented level of anxiety and alienation in the community to the Scottish Government, Crown Office and Police Scotland. Our Director 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 work closely with Jewish Student Chaplaincy Scotland to press universities to take this seriously.

#### 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 number of third-sector interest groups including one on discrimination and hate crime and another on the Public Sector Equality Duty. We have successfully re-engaged with the Church of Scotland and our new joint dialogue group met 4 times in the year and discussed a range of topics.

During 2017, with the support of the Pears Foundation, we continued to roll out our very well received programme of education about Judaism and the Jewish community for teachers and schools in collaboration with Education Scotland. Our Education Officer and 3

## REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

new volunteers have been working towards AQA accreditation and have spoken at more than 40 schools and other groups in many parts of Scotland, including Arran, Ayr, Dumfries, Aberdeen, Carlisle, Perth, Auchterarder and Orkney, reaching more than 3000 young people.

The Council has added new educational resources on the website and continued to promote 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. We held an unprecedented 21 such events in 2017, attended by around 750 people in locations including Arran, Aberdeen, Alloa, Ayr, Dundee, Dunfermline, Inverness, Greenock, Glasgow and Edinburgh. In addition, we held a LaG b'Omer event with Forestry Commission Scotland and Newton Mearns Hebrew Congregation in Callendar Wood and an inter-faith paper-cutting event jointly with Al Masaar, a Muslim group in Falkirk. We are particularly grateful to the Netherlee and Clarkston Charitable Trust for their support for these events.

The Council's website has continued to expand and is increasingly popular. Excluding the Discussion Forum, the website received more than 4.5 million hits in 2016, up from 3.3 million in 2016. 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 more than 2,000 people a month on the website.

The Council supports victims of hate crime, encourage and enables 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](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 (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 there were nearly 80,000 hits on both our publications on our website in 2017.

The Council continues to alert relevant communal organisations, both locally and nationally, to relevant parliamentary and government business. Although the Jewish Leadership Council and the Board of Deputies discontinued their support in 2016 for the Council's daily Political Affairs Digest on parliamentary and political developments of interest to the Jewish community, the Council has continued to produce this as a service to the community. When the Digest was publicly available, it received nearly 95,000 hits on our website in 2017, up from 28,000 the previous year.

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 (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 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

Our main source of income continues to be the Scottish Government's Equality Fund. After a number of annual increases, this was reduced from £55,200 in 2016/17 to £50,000 for 2017-18, in line with many comparable organisations, with an indication that this would continue until 2020. This funding is ear-marked to support four strands of work: 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 and a proportion of the Research and Publications Officer's remuneration and other administrative costs have also been allocated to this Fund.

## Education and Outreach Projects (Pears Project)

In 2016, 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. This work has continued throughout the year, including the production of new resources, and the funding stream has now been exhausted.

We are also very grateful to the Netherlee and Clarkston Charitable Trust for its generous funding of the our outreach and community development activities, particularly in remote locations, and we try where possible 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 2017, the Council has contributed to the costs of exhibitions in Wroclaw, Prague and Madrid 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

Throughout the year, donations from charitable trusts and individuals increased slightly over the previous year. However, as noted above, the Jewish Leadership Council and the Board of Deputies discontinued their support in 2016.

Staff costs have increased compared with 2016 because the Education and Community Development Officer's post has now been filled part-time. Costs of events, including advertising, increased because of a significant increase in the Council's activities, especially those related to the bicentenary of the Jewish community of Scotland.

A number of factors contributed to the deficit of £11,833, in particular that the grant of £12,000 from the Pears Foundation was received in 2016 but largely spent in 2017, and the unprecedented number of events in order to mark a number of significant anniversaries; this was planned and has been compensated for by reducing the number of events in early 2018.

## INVESTMENT POLICY

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

## REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

## 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
e-mail	scojec @ scojec.org

## 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	Joel Conn LL.B., Mitchells Robertson LLP, 36 North Hanover Street, Glasgow G1 2AD

## 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	Micheline Brannan
Vice Chair	Fiona Brodie
Honorary Secretary	Simon Dover
Honorary Treasurer	
Small Communities Officer	Debby Taylor
Ex Officio Member	Paul Morron
Ex Officio Member	Hilary Rifkind
Director	Ephraim Borowski

## Other Key Personnel

Research and Publications Officer	Leah Granat
Projects and Outreach Manager	Fiona Frank
Education and Community Development Officer	Joanne Gabbay

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.

All 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.

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.

REPORT OF THE TRUSTEES OF THE COUNCIL (CONTINUED)

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 30 May 2018 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 2017 which are set out on pages 8 to 13.

**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

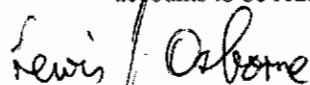
1 which gives me reasonable cause to believe that in any material respect the requirements:

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

30 May 2018



SCOTTISH COUNCIL OF JEWISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR TO 31 DECEMBER 2017

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total Funds 2017 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2016 £
<b>INCOME</b>							
Grants	3	0	52600	52600	0	63314	63314
Donations	4	39760	0	39760	37588	0	37588
Charitable Activities	5	0	0	0	0	0	0
<b>TOTAL INCOME</b>		<b>39760</b>	<b>52600</b>	<b>92360</b>	<b>37588</b>	<b>63314</b>	<b>100902</b>
<b>EXPENDITURE</b>							
Charitable Activities	6	45902	58291	104193	27234	72274	99508
<b>TOTAL EXPENDITURE</b>		<b>45902</b>	<b>58291</b>	<b>104193</b>	<b>27234</b>	<b>72274</b>	<b>99508</b>
<b>NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS IN YEAR</b>		<b>-6142</b>	<b>-5691</b>	<b>-11833</b>	<b>10354</b>	<b>-8960</b>	<b>1394</b>
<b>RECONCILIATION OF FUNDS</b>							
Total Funds brought forward		8132	22968	31100	17038	12668	29706
Transfer between Funds		0	0	0	-19260	19260	0
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1990</b>	<b>17277</b>	<b>19267</b>	<b>8132</b>	<b>22968</b>	<b>31100</b>

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

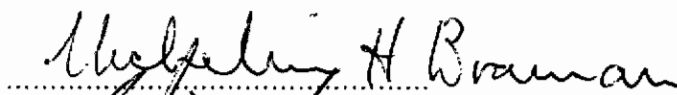
All income and expenditure derive from continuing activities.

## BALANCE SHEET AS AT 31 DECEMBER 2017

	Notes	2017		2016	
		£	£	£	£
<b>FIXED ASSETS</b>					
Plant & Equipment - at cost		4,312		4,312	
Less : Accumulated Depreciation		<u>4,312</u>		<u>3,529</u>	
			0		783
<b>CURRENT ASSETS</b>					
Cash at Bank		18,867		30,667	
Debtors	7	<u>750</u>		<u>0</u>	
		19,617		30,667	
<b>CURRENT LIABILITIES</b>					
Accrued Charges	8	<u>350</u>		<u>350</u>	
<b>NET CURRENT ASSETS</b>			19,267		30,317
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>19,267</u>		<u>31,100</u>
<b>FUNDS</b>					
	9				
Unrestricted Funds			1,990		8,132
Scottish Government Equality Fund Project			1,907		(3,915)
Photography Project			11,991		12,719
Pears Project			(196)		10,589
Pilgrimage Project			3,575		3,575
			<u>19,267</u>		<u>31,100</u>

The Financial Statements were approved by the Trustees on 30 May 2018 and signed on its behalf by:

Micheline Brannan



Ephraim Borowski



*The notes on Pages 10 to 13 form an integral part of these accounts*

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

## 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.

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

## 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:

	2017	2016
	£	£
Trustees		
Expenses	<u>2755</u>	<u>2251</u>
Key Management Personnel		
Salaries	0	7558
Fees and Expenses	<u>58899</u>	<u>47690</u>
	<u>58899</u>	<u>55248</u>

The average number of full time equivalent employees during the year was 0 (2016: 1) with all employee time involved in acting as Education Officer and Community Development Worker in 2016. 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 (2016 £nil).

## 3. INCOME FROM GRANTS

	2017	2016
	£	£
Grants		
Contributions from Scottish Government Equality Unit	52600	50600
Contribution from the Volunteering Project	0	0
Contribution from Scottish Government re Being Jewish in Scotland Project	0	0
Contribution from Pears	0	12714
	<u>52600</u>	<u>63314</u>

## 4. INCOME FROM DONATIONS

	2017	2016
	£	£
Contributions from Communities	8877	7312
Donations	<u>30883</u>	<u>30276</u>
	<u>39760</u>	<u>37588</u>

## 5. INCOME FROM CHARITABLE ACTIVITIES

	2017	2016
	£	£
	<u>0</u>	<u>0</u>

SCOTTISH COUNCIL OF JEWISH COMMUNITIES

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

6. EXPENDITURE ON CHARITABLE ACTIVITIES	2017		2016	
	£	£	£	£
<b>Governance and Support Costs</b>				
Staff Costs	13800		21598	
Office and Telephone Costs	3092		2604	
Advertising, Printing and Stationery	497		19	
Travel	1455		0	
Hospitality	180		0	
Subscriptions, Affiliation & Licence Fees	415		389	
Professional Fees	922		742	
Depreciation	783		1078	
Sundry Expenses	39		0	
		<u>21183</u>		<u>26430</u>
<b>Charitable Activities</b>				
Staff Costs	53020		44222	
Office and Telephone Costs	7088		7308	
Advertising, Printing and Stationery	7317		6654	
Travel	6508		7518	
Hospitality	6714		6092	
Subscriptions, Affiliation & Licence Fees	1500		536	
Professional Fees	863		670	
Bank Charges	0		78	
		<u>83010</u>		<u>73078</u>
		<u><u>104193</u></u>		<u><u>99508</u></u>

7. DEBTORS

	2017	2016
	£	£
Contributions from Communities	<u>750</u>	<u>0</u>

8. CREDITORS

	2017	2016
	£	£
Professional Fees	<u>350</u>	<u>350</u>

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2017

## 9. ANALYSIS OF CHARITABLE FUNDS

	Balance at 1 January 2017	Incoming Resources	Resources Expended	Transfers	Balance at 31 December 2017
	£	£	£	£	£
Unrestricted Funds	8132	39760	-45902	0	1990
Restricted Funds: -					
Scottish Government Equality Fund Project	-3915	52600	-46778	0	1907
Photography Project	12719	0	-728	0	11991
Pears Project	10589	0	-10784	0	-195
Pilgrimage Project	3575	0	0	0	3575
	<u>22968</u>	<u>52600</u>	<u>-58290</u>	<u>0</u>	<u>17278</u>
	<u>31100</u>	<u>92360</u>	<u>-104192</u>	<u>0</u>	<u>19268</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 2017

	Unrestricted Funds					2017 Total	Unrestricted Funds					2016 Total
	Equality Project	Fund Project	Restricted Funds		Pears Project		Equality Project	Fund Project	Restricted Funds		Pears Project	
			Photography Project	Pilgrimage Project					Photography Project	Pilgrimage Project		
£	£	£	£	£	£	£	£	£	£	£	£	
<b>INCOMING RESOURCES</b>												
Contributions from Scottish Government Equality Unit	0	52,600	0	0	0	52,600	0	50,600	0	0	0	50,600
Contributions from Communities	8,877	0	0	0	0	8,877	7,312	0	0	0	0	7,312
Donation from Glasgow Jewish Community Trust	10,000	0	0	0	0	10,000	7,000	0	0	0	0	7,000
Donation from Netherlee & Clarkston Charitable Trust	8,999	0	0	0	0	8,999	6,798	0	0	0	0	6,798
Other Donations	11,884	0	0	0	0	11,884	16,478	0	0	0	0	16,478
Contribution from Pears	0	0	0	0	0	0	0	0	0	0	12,714	12,714
<b>Total incoming resources</b>	<b>39,760</b>	<b>52,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,360</b>	<b>37,588</b>	<b>50,600</b>	<b>0</b>	<b>0</b>	<b>12,714</b>	<b>100,902</b>
<b>RESOURCES EXPENDED</b>												
Staff Costs	27,149	33,405	0	0	6,266	66,820	21,598	42,599	0	0	1,623	65,820
Office and Telephone	3,272	6,663	14	0	231	10,180	2,604	6,949	300	0	59	9,912
Travel	4,367	1,021	514	0	2,061	7,963	656	2,697	3,970	0	195	7,518
Hospitality and Events	5,361	233	200	0	1,100	6,894	148	5,662	166	0	116	6,092
Advertising, Printing and Stationery	3,594	3,093	0	0	1,127	7,814	19	4,787	1,735	0	132	6,673
Subscriptions, Affiliation & Licence Fees	415	1,500	0	0	0	1,915	389	536	0	0	0	925
Professional Fees	922	863	0	0	0	1,785	742	650	20	0	0	1,412
Depreciation	783	0	0	0	0	783	1,078	0	0	0	0	1,078
Miscellaneous Expenses	39	0	0	0	0	39	0	0	78	0	0	78
	<b>45,902</b>	<b>46,778</b>	<b>728</b>	<b>0</b>	<b>10,785</b>	<b>104,193</b>	<b>27,234</b>	<b>63,880</b>	<b>6,269</b>	<b>0</b>	<b>2,125</b>	<b>99,508</b>
<b>NET SURPLUS/(DEFICIT) FOR YEAR</b>	<b>(6,142)</b>	<b>5,822</b>	<b>(728)</b>	<b>0</b>	<b>(10,785)</b>	<b>(11,833)</b>	<b>10,354</b>	<b>(13,280)</b>	<b>(6,269)</b>	<b>0</b>	<b>10,589</b>	<b>1,394</b>
Opening Balance	8,132	(3,915)	12,719	3,575	10,589	31,100	17,038	(9,895)	18,988	3,575	0	29,706
Transfer from(to) unrestricted fund						0	(19,260)	19,260	0	0	0	0
<b>Closing Balance</b>	<b>1,990</b>	<b>1,907</b>	<b>11,991</b>	<b>3,575</b>	<b>(196)</b>	<b>19,267</b>	<b>8,132</b>	<b>(3,915)</b>	<b>12,719</b>	<b>3,575</b>	<b>10,589</b>	<b>31,100</b>

This page does not form part of the formal accounts

