The financial resources of the UK Jewish voluntary sector

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The Institute for Jewish Policy Research (JPR) is an independent think-tank that informs and influences policy, opinion and decision-making on social, political and cultural issues affecting Jewish life.

The Centre for Applied Social Research (CASR) was established at the University of Manchester in 1984 to undertake research for local authorities, public bodies and charities. CASR draws together the knowledge and experience of a wide range of social researchers throughout the Faculty of Social Studies and Law. It specializes in the design, conduct and evaluation of social surveys on topics relevant to policy-making, especially those involving complex measurement problems (for the website, see http://les.man.ac.uk/casr).

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jpr/programmes of research
Planning for Jewish communities
Jewish culture: arts, media and heritage
Israel: impact, society and identity
Civil society
Introduction

The financial resources of the UK Jewish voluntary sector is the first publication to report the findings of JPR's research programme, Long-term Planning for British Jewry. This four-year policy research project developed as a direct result of discussions held at a JPR seminar on the future of the Jewish voluntary sector—in which many key individuals and organizations from across the community participated—and it aims to influence the development of policies and priorities for Jewish charities and other voluntary organizations in the twenty-first century.

Long-term Planning is made up of a number of separate projects which slot together to form a comprehensive study of British Jewry's communal organizations and services. The project addresses financial inputs, service delivery systems in education and welfare for the elderly, associational activities, governance of Jewish voluntary agencies and human resources. In addition a market survey will be carried out to put together an up-to-date picture of the social and demographic profile of the Jewish population as well as to get an indication of the future demands Jewish households will make on the Jewish voluntary sector. The information and findings from all these pieces of research will feed into a strategic planning document that will assist the community in planning for its future.

For social planning purposes it is necessary first to map the parameters of the organized Jewish community. Building on the Jewish Community Information database of the Board of Deputies of British Jews, JPR compiled a comprehensive database of organizations across the community to act as the foundation for all the organizational aspects of the Long-term Planning project. It emerged that the UK Jewish voluntary sector comprises just under 2,000 financially independent organizations. In order for the community to maintain this number of organizations, the income of the Jewish voluntary sector from all its funding streams has to be substantial. These financial resources, however, have never been systematically addressed.

JPR commissioned an international expert in the voluntary sector, Professor Peter Halfpenny, Director of the Centre for Applied Social Research at the University of Manchester, to carry out this complex accountancy project. Its objectives were to provide a multi-dimensional analysis of the income and expenditure of the Jewish voluntary sector from all its funding streams and to make comparisons with similar data about the UK voluntary sector as a whole.

Since the primary aim of the study was to estimate the total income of the sector, organizations with the largest incomes were over-sampled. The findings outlined in this report have been weighted to provide aggregate estimates that are representative of the whole of the UK Jewish voluntary sector.

In the analysis, the authors accepted the self-descriptions of the various agencies as to the scope and content of their activities as regards geographical region, type of beneficiary, function and field of operation. Since these organizations were often unable to break down their work into particular categories, a degree of multiple counting was inevitable. As a result, the percentages represented in some of the figures add up to more than 100 per cent (as explained in the text).

In terms of geographical scope of operation, Israel is the dominant region: 43 per cent of organizations include Israel in their scope of activities; 27 per cent cover the whole of the United Kingdom; 22 per cent include one of its four countries (usually England); and 26 per cent operate internationally. Moving on to function, nearly half of the organizations include financing and resourcing among their activities, 43 per cent the provision of services and 13 per cent the provision of buildings or facilities.

The estimated income of the UK Jewish voluntary sector from all sources in 1997 was just over £500 million. It is not surprising to find that the bulk of the total income was heavily concentrated in a few large organizations, with the top 4 per cent of organizations generating 70 per cent of the total income. The mean average income in the sector was about £250,000 per annum but this figure is skewed by a few organizations with very large incomes; the median income (the value of the midpoint when incomes are arranged in numerical order) was much lower at around £10,000 per year. The report explores the distribution of the total income of the sector over a variety of dimensions in order to find out where it is generated and for what sorts of organizations.

The total expenditure of the UK Jewish voluntary sector was nearly £400 million in 1997, representing
77 per cent of the total income in that particular year. Forty-three per cent of the total expenditure went to meet staff costs while 19 per cent was specified as being disbursed as grants and donations. Fund-raising and publicity consumed only 2 per cent of total expenditure with one-third of the total going on other goods and services.

The study also looked briefly at assets and liabilities. The UK Jewish voluntary sector's assets are valued at nearly £900 million, though the authors think it likely that this is a substantial underestimate. Liabilities amount to less than £150 million.

One of the aims of the Long-term Planning programme of research is to distinguish in the findings between what is 'Jewish' and what is 'voluntary sector'. As the CASR study was modelled on previous surveys of UK charitable organizations, there was an opportunity for comparisons of the results within certain limitations. The income, expenditure and funds of the UK Jewish voluntary sector are each approximately 3 per cent of the income, expenditure and funds of the whole UK voluntary sector. This is around six times more than might be expected given the size of the UK Jewish community compared with the population as a whole.

In terms of income streams, the UK Jewish voluntary sector raises its income in very similar ways to the UK voluntary sector as a whole: nearly one-half is voluntary income, about one-third is earned income and almost one-fifth is investment income. However, in terms of the source of income, the Jewish sector raises more of its total income from individuals (51 per cent) than the UK sector as a whole (35 per cent). Correspondingly, the Jewish sector raises somewhat less from each of the other sources: government, other charities, business and internally.

Looking then at expenditure streams, the Jewish sector spends a higher proportion on staff costs (43 per cent) than the UK sector as a whole (35 per cent). Correspondingly, the Jewish sector disburses less on grants and donations (19 per cent) than the UK sector as a whole (27 per cent). The differences are probably due to the mix of organizations: staff costs are highest in organizations whose function includes the provision of social and human services, such as education and welfare, and the Jewish voluntary sector is particularly strong in this area.

This report establishes the parameters of the financial resources currently available within the Jewish voluntary sector. It demonstrates that the sector has a significant and complex economy. Moreover, British Jews invest proportionately more in these voluntary organizations than does the UK population as a whole.

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Project background

The Institute for Jewish Policy Research (JPR) is undertaking a wide-ranging assessment of the role and future of the Jewish voluntary sector in the United Kingdom. The overall objectives are to identify and build on the Jewish community's distinctive strengths, and to help the voluntary sector to develop both a sense of its own identity and its strength and cohesion as a prerequisite for planning for the future.

JPR has secured funding to undertake research that will form the basis of a strategic planning document, which will enable the community to develop an agenda for action in the twenty-first century. The research encompasses four broadly defined areas: inputs, outputs, organizational infrastructure and market. This report presents the results of the research into inputs—that is, the financial resources of the Jewish voluntary sector—undertaken by the Centre for Applied Social Research (CASR) at the University of Manchester.

Research objectives

The primary objective of the financial resources track of the overall project is to map the income of the Jewish voluntary sector from all its funding streams. The secondary objective is to compare the information with similar data about the overall UK charitable sector.

Definitions

The voluntary sector is commonly distinguished from three others: the public sector of government institutions, the private sector of business and commerce, and the informal sector of families and friends. Numerous studies of the voluntary sector have noted how difficult it is to define precisely its constituent organizations and the boundaries that demarcate it from the other three sectors (Kendall and Knapp 1995, 1996). One particular, well-recognized point is that the voluntary sector in Britain extends well beyond charities formally registered with the Charity Commission. There are numerous non-registered voluntary and community organizations that do not have the formal status of registered charities. Moreover, the Charity Commission covers only organizations based in England and Wales. There is no equivalent regulatory body for Scotland or Northern Ireland, although organizations in these two countries that benefit from the tax concessions available to registered charities are recognized by the Inland Revenue.

In the present study, a pragmatic approach has been adopted in defining the Jewish voluntary sector in the United Kingdom. Drawing on a variety of sources, including the Board of Deputies database and the Charity Commission register, JPR attempted to compile a comprehensive listing of all UK Jewish voluntary organizations, although it excluded informal groups not having structured finances or annual accounts, and commercial organizations. Included were organizations registered with the Charity Commission as well as others not so registered.
2 Research methods

Study design
There are two main methods of obtaining data about the financial resources of voluntary organizations, and both pose challenging problems (6 1992). The first method is to ask someone in the organization to complete a questionnaire on income and expenditure. The advantages of this method are that the questions can be designed to obtain the precise information required, and that all the target organizations can be approached. However, the disadvantage of postal questionnaires is that response rates are notoriously poor, especially from the voluntary sector.

The second main method of collecting data about the financial resources of voluntary organizations is to extract the required information from the organizations' published accounts. In principle, the advantage of this method is that these accounts should provide a reliable record of income and expenditure. Furthermore, charities in England and Wales registered with the Charity Commission are required by law to make their accounts available to enquirers, and those having an annual income of £10,000 or more must, within twelve months of the end of their financial year, lodge copies of their accounts with the Commission, which makes copies available to the public for the cost of the photocopying. The disadvantage of using accounts, however, is that non-registered voluntary organizations are not subject to Charity Commission rules and access to their accounts has to be negotiated individually. Moreover, it is well known that charity accounts are presented in several forms with the result that they are of variable quality, which often makes them, for research purposes as opposed to accounting purposes, an unreliable and inconsistent source of information (Williams and Palmer 1998).

Given the advantages and disadvantages of the two main methods of data collection, the CASR study combined both. First a questionnaire survey was undertaken, and an intense effort was made in the follow-up work to obtain the best possible response rate. The study then turned to collecting accounts from as many of the organizations that did not return a questionnaire as possible within the limits of time and budget. Accounts were sought both from the organizations themselves and from the Charity Commission.

The target financial year of the study was 1997. Given the variation in the dates of financial year ends, this was taken to mean that at least one month of 1997 had to be covered by the questionnaire or the accounts for them to be included in the study.*

Sample design
The database that JPR assembled included 2,231 organizations (excluding organizations known to be subsidiaries). However, because the budget available for the research was sufficient to study only about 700 organizations, it was necessary to select a sample of the organizations from the database for investigation.

Given that the primary aim of the study was to estimate the total income of the sector, it was important that the sample include the organizations with the largest incomes; omitting an organization with an income of £1 million would obviously lead to a bigger error than omitting one with an income of £100. To select the sample it was therefore necessary to have at least an approximate figure for the income of each organization. The JPR database contained at least an estimated income figure for 1,393 out of the 2,231 organizations; for the other 838 the income was unknown. CASR therefore conducted a preliminary enquiry in which each of these 838 organizations was sent a letter asking them to provide a figure for their income in their 1997 financial year.

The sample for the main study was then selected. It included all organizations with an income of £50,000 or more per annum, and half of the organizations with an income of between £10,000 and £50,000. This provided a sample size of 719 organizations.

Data collection
The data for the main study was collected from December 1998 to August 1999, and involved both a questionnaire survey and the accumulation of organizations' accounts.

The questionnaire was closely modelled on that used in the charity income surveys conducted by the Office for National Statistics (ONS) (Osborne and Hems 1996; Ward et al. 1996). It contained detailed sections on the income and expenditure of the voluntary organizations, their financial transactions and their balance sheet, as well as a set of questions to enable them to be classified in a

*Further details of the research methods are available on request.
variety of ways. Several pages of notes on how to answer the questions were provided to assist respondents, especially those less familiar with accountancy terms.

Organizations that were unwilling or unable to return a completed questionnaire were asked to supply a copy of their accounts for their 1997 financial year. At the same time, the Charity Commission was asked to provide copies of the accounts of the non-responding organizations registered as charities.

Response rates
Inevitably, given the difficulties of definition and of maintaining up-to-date records, the sample included some organizations that had ceased to operate, some that were subsidiaries and others that were outside the scope of the study, such as those which had merged with other organizations, were non-Jewish, were based outside the United Kingdom or were not voluntary agencies. Whenever such organizations were identified, they were removed from the sample, which reduced its number from 719 organizations to 683. Information was collected on 312 of these 683 organizations, either from a completed questionnaire or from accounts supplied by the organization or by the Charity Commission. This represents a response rate of 46 per cent of organizations in the sample, which is acceptable for this type of study. Because the sample was weighted towards high-income organizations, the 312 returns represent 56 per cent of the total income of the UK Jewish voluntary sector.

Among the 371 organizations which did not respond to CASR's inquiries, there will be some which are moribund, subsidiaries or outside the scope of the study. It is particularly difficult to excise a moribund organization from the sample because often no one can be contacted to confirm that it has ceased operating. This has the effect of inflating the apparent non-response rate.

Data analysis
The data collected from the respondents has been weighted to represent the whole of the UK Jewish voluntary sector. All findings presented in this report are estimates for the whole sector, not just the respondents. Income that simply passed from one Jewish voluntary organization to another Jewish voluntary organization has been excluded from total income figures in order to avoid double counting of resources circulating within the sector. The same applies to current expenditure.

Since the sample is a non-random one, statistical tests are not applied when reporting the results. The estimates of the total resources of the whole UK Jewish voluntary sector provided in this report are inevitably subject to a variety of errors and should therefore be treated with caution, though they are highly unlikely to be inaccurate by a substantial amount.

All results are presented in aggregate form such that no individual organization can be identified. The financial circumstances of each responding organization remain confidential and CASR will not disclose them to third parties.
3 A profile of the UK Jewish voluntary sector

The population of UK Jewish voluntary organizations
The total number of UK Jewish voluntary organizations currently operating (even if they had zero income in 1997), financially independent and within the scope of this study is estimated to be 1,910. This is approximately one organization for every 150 members of the community, although in practice the organizations will vary considerably in size.

The distribution of UK Jewish voluntary organizations
A profile of the sector can be built up by examining the distribution of its constituent organizations over a variety of dimensions.

Age
As Figure 3.1 shows, very few of the currently operating UK Jewish voluntary organizations are old. Only 4 per cent of them were established before 1900 and only another 6 per cent in the subsequent fifty years, up to 1949. Following this, 15 per cent were established in the next twenty years, between 1950 and 1969. Then the pace quickens, with 16 per cent established in the next decade, the 1970s, 27 per cent in the 1980s, and 33 per cent between 1990 and 1997. In other words, 60 per cent have been established since 1980. This could be due to growth or high turnover; the figure will also reflect mergers.

Regional location
Figure 3.2 sets out the location of UK Jewish voluntary organizations in terms of standard geographical regions. London dominates, with 66 per cent of the organizations based there. Another 10 per cent are located in the South-east. After London and the South-east, only the North-west is significant, with 13 per cent of organizations based there. Only small numbers are located in Scotland, the North, Yorkshire and Humberside and the South-west, and only 1 per cent or fewer in the regions not shown in Figure 3.2: the West Midlands, East Midlands, East Anglia, Wales and Northern Ireland. This distribution of the regional location of voluntary organizations largely mirrors the distribution of the Jewish population across the United Kingdom.

Geographical scope
The scope of an organization's activities often extends beyond the region where it is located. Figure 3.3 presents the geographical scope of operation of UK Jewish voluntary organizations (for those organizations about which this information is available). An organization can operate in more than one area and may therefore be represented in more than one of the bars in the figure, which is why the total of the percentages represented by the bars is greater than 100 per cent. Among the four countries that make up the United Kingdom, England
dominates with 18 per cent of organizations operating there, compared with only 2 per cent in Scotland and 1 per cent each in Wales and Northern Ireland. More organizations (27 per cent) include Britain as a whole in the scope of their operations. This is matched by the 26 per cent that reported that their scope is international. Both are dwarfed, however, by the 43 per cent that include Israel in their scope of operations. Support for Israel still features among the operations of over two-fifths of UK Jewish voluntary organizations.

Figure 3.3: Geographical scope

**Type of beneficiary**

For its database, the Charity Commission has introduced a three-dimensional classification scheme for charities that categorizes them according to (i) their type of beneficiary or client group, (ii) their function or mode of operation, and (iii) their ‘industry’ or field of operation. Included in the CASR questionnaire was a section asking respondents to indicate the nature of their organizations’ activities on each of the three dimensions, though not all provided this information. Similarly, the information could be extracted from some organizations’ accounts, but not all.

Figure 3.4 presents the distribution of UK Jewish voluntary organizations across the three main types of beneficiary (for those organizations for which this information was available). An organization can have more than one type of beneficiary and may therefore be represented in more than one bar in the figure, which is why, again, the total of the percentages represented by the bars is greater than 100 per cent. Organizations whose beneficiaries include individuals (such as the elderly or children) comprise the largest proportion of organizations (65 per cent). Organizations whose beneficiaries include institutions (such as schools and hospitals) comprise 41 per cent of the sector. Organizations whose beneficiaries include the environment (this being the Charity Commission category that covers heritage and conservation of the built environment or objects) barely features at all—they comprise only 1 per cent of the sector.

**Organizational function**

Figure 3.5 shows the distribution of UK Jewish voluntary organizations across five types of organizational function or method of operation (for those organizations for which this information was available). An organization can have more than one type of function and may therefore be represented in more than one bar in the figure. Two types of function predominate. Organizations which include among their functions finance or resourcing (such as grant-making or fund-raising) make up the largest proportion of the sector (48 per cent), followed closely by organizations which include among their functions the provision of services (such as training or health care) at 43 per cent. Organizations that include among their functions the provision of buildings and facilities (residential and recreational) make up 13 per cent of the sector. Organizations whose functions include advocacy, information and
research (including campaigning and advice) or representation (such as umbrella groups or trade associations) comprise only a small proportion of the sector (5 per cent and 4 per cent respectively).

Field of operation

Figure 3.5: Organizational function

![Diagram showing organizational function]

Field of operation
Figure 3.6 displays the distribution of UK Jewish voluntary organizations across eleven industries or fields of operation (for those organizations for which this information was available). An organization can have more than one field of operation and may therefore be represented in more than one bar in the figure. Organizations that operate in the field of education and training comprise by far the largest proportion of the sector (44 per cent). Organizations which operate in the field of general charitable purposes — a rather catch-all category — make up the next largest proportion (30 per cent). There is, as expected, a substantial proportion (27 per cent) that includes religious activities among its fields. Culture and recreation (16 per cent) and social care and development (14 per cent) are the next largest fields, followed by health care and accommodation (8 per cent each). There is only a very small number of organizations in the remaining fields of economic development, law, advocacy and politics, and environment and animals, and an even smaller number in the field of business and professional associations.

Figure 3.6: Field of operation

![Diagram showing field of operation]
4 Income

Total income
The best estimate from this study of the total income of the UK Jewish voluntary sector in 1997 is £503.6 million.

The average (mean) annual income per organization is approximately £250,000. However, this figure is heavily influenced by the small number of very high-income organizations. A better indication of the typical annual income is provided by the median. This is the mid-point on the income scale: half of the organizations have a higher income than this and half a lower income. The median is unaffected by the very large incomes of a few organizations. The median annual income of UK Jewish voluntary organizations is only £10,000. The marked difference between the mean and the median reflects a highly skewed income distribution, discussed in the following sections.

Distribution of organizations by income band
The distribution in terms of their annual income of the organizations that constitute the UK Jewish voluntary sector is illustrated in Figure 4.1. The majority of organizations are small in terms of annual income, with 50 per cent having an income of less than £10,000 per annum and 69 per cent having an income of less than £50,000 per annum. Very few have large annual incomes, only 4 per cent with an income of £1 million or more per annum.

Figure 4.1: Percentage of organizations within each income band

Distribution of total income
The distribution of the total income of the UK Jewish voluntary sector over a variety of dimensions can be studied to find out where income is generated and for what sorts of organizations.

Income band
Despite their much larger number, the lower-income organizations contribute only a very small proportion of the UK Jewish voluntary sector’s overall income, the bulk of which is derived from the largest organizations. As Figure 4.2 shows, the 4 per cent of organizations that have an annual income of £1 million or more contribute 70 per cent to the overall income, whereas the 69 per cent of organizations that have an annual income of less than £50,000 contribute only 3 per cent. In other words, most of the overall income of the sector is concentrated in a very small number of very large organizations. This is highlighted by comparing Figure 4.1 and Figure 4.2.

Figure 4.2: Percentage of total income within each income band

Regional location
Figure 4.3 shows the distribution of the sector’s total annual income by regional location, alongside the distribution of Jewish voluntary organizations by regions that was shown in Figure 3.2. The total annual income is even more skewed towards London than the number of organizations, with 83 per cent of that total income being raised by the 66 per cent of organizations based there. This suggests that, not surprisingly, more of the largest-income organizations are based in London than elsewhere. All the other regions generate proportionately less of the total income than the percentage of organizations based in them would suggest. For example, 13 per cent of the organizations are based in the North-west region but they attract only 7 per cent of the total income. Only tiny proportions of the total income — less than 0.5 per cent — are generated in the regions.
not included in Figure 4.3: the West Midlands, East Midlands, East Anglia, Wales and Northern Ireland.

Figure 4.3: Total income by regional location

Geographical scope
Figure 4.4 presents the distribution of the sector’s total annual income according to the geographical scope of its activities (for those organizations for which this information is available); alongside this, for the sake of comparison, is shown the distribution of Jewish voluntary organizations by geographical scope that was shown in Figure 3.3. An organization can operate across more than one area and may therefore be represented in more than one bar in the chart. Organizations whose scope of operations embraces Israel dominate in terms of the proportion of the total income they raise (62 per cent), even more than they dominate in terms of the percentage of total organizations (43 per cent). Within the United Kingdom, organizations whose scope includes just one of the four constituent countries raise proportionately less of the income than would be expected on the basis of their numbers. Conversely, organizations that include the whole of the United Kingdom in their scope of operations make up 27 per cent of the total number but generate 42 per cent of the total income. For organizations whose scope is international the disparity is reversed: they make up 26 per cent of the total number but generate only 20 per cent of the income.

Type of beneficiary
Figure 4.5 presents the distribution of the sector’s total annual income across the three main types of beneficiary (for those organizations for which this information is available); alongside this, for the sake of comparison, is shown the distribution of Jewish voluntary organizations by types of beneficiary that was shown in Figure 3.4. An organization can have more than one type of beneficiary and may therefore be represented in more than one bar in the chart. Organizations whose beneficiaries include individuals (such as the elderly or children)
comprise the largest proportion of organizations (65 per cent) and raise by far the highest proportion of the sector’s total income (79 per cent). Organizations whose beneficiaries include institutions (such as schools and hospitals) comprise 41 per cent of the UK Jewish voluntary sector but raise only 24 per cent of its total income. Organizations whose beneficiaries include the environment comprise only 1 per cent of the sector and raise 2 per cent of the total income.

Organizational function
Figure 4.6 shows the distribution of the sector’s total annual income across five types of organizational function or method of operation (for those organizations for which this information is available); alongside this, for the sake of comparison, is shown the distribution of Jewish voluntary organizations by type of organizational function that was shown in Figure 3.5. An organization can have more than one type of function and may therefore be represented in more than one bar in the chart. Organizations which include among their functions finance or resourcing (such as grant-making or fund-raising) make up the largest proportion of organizations (48 per cent) but raise only 28 per cent of the total annual income. In contrast, organizations that include among their functions the provision of services (such as training or health care) comprise a somewhat smaller proportion of organizations (43 per cent) but raise 67 per cent of the total income. Organizations that include among their functions the provision of buildings and facilities (residential and recreational) make up 13 per cent of the sector but generate 30 per cent of the income, more than the finance or resourcing organizations. Organizations whose functions include advocacy, information and research (including campaigning and advice) or representation (such as umbrella groups or trade associations) comprise only a small proportion of the sector (5 per cent and 4 per cent respectively) and are responsible for only a very small part of the total income of the sector, 2 per cent and 1 per cent respectively.

Field of operation
Figure 4.7 presents the distribution of the sector’s total annual income across eleven industries or fields of operation (for those organizations for which this information is available); alongside this, for the sake of comparison, is shown the distribution of Jewish voluntary organizations by field of operation that was shown in Figure 3.6. An organization can have more than one field of operation and may therefore be represented in more than one bar in the chart. Organizations that operate in the field of education and training comprise the largest proportion of the sector (44 per cent) but raise only 26 per cent of the total annual income. A similar proportion of the total income is raised by two other fields, general charitable purposes (26 per cent) and social care and development (27 per cent), although there is a
higher proportion of organizations (30 per cent) operating in the former field than in the latter (14 per cent). The 27 per cent of organizations that include religious activities among their fields raise only 15 per cent of the income. This is about the same proportion of income raised by two other fields, health care (15 per cent) and accommodation (17 per cent), even though they each comprise only 8 per cent of the sector. Only tiny proportions of total income are raised by organizations operating in the remaining fields of economic development, law, advocacy and politics, and environment and animals, and virtually none by the field of business and professional associations.

**Income streams and sources**

The total income of the UK Jewish voluntary sector is generated by a wide variety of mechanisms. Among them are three broad income streams characterized in terms of the type of transaction involved: (i) sales of goods and services producing earned income; (ii) grants and donations which constitute so-called voluntary income; (iii) investment income from rent, dividends and interest.

Figure 4.8 shows the contribution of each income stream to the total income of the UK Jewish voluntary sector in 1997. Voluntary income provided the largest proportion (47 per cent). Sales of goods and services generated half this amount (23 per cent). Investment income produced 10 per cent of the total, and realized gains from the disposal of investments and fixed assets generated a further 3 per cent. The remainder (17 per cent) cannot be assigned to an income stream because some questionnaire returns and accounts did not specify types of transaction.

Figure 4.8: Income streams

Another way in which income can be characterized is in terms of its source. Four sources can be distinguished: (i) individual persons who make up the general public; (ii) local, national and supranational government agencies; (iii) businesses in the private sector; (iv) other charities and voluntary agencies. In addition, organizations might generate their revenues internally, through their investments (rents, dividends and interest received) and through covenants from their trading subsidiaries established as separate enterprises to raise funds for the organizations. As Figure 4.9 reveals, in 1997 the largest proportion of the total income of the UK Jewish voluntary sector came from individuals (31 per cent). Government sources provided 12 per cent of the total. Small proportions came from the voluntary sector (4 per cent) and from the private sector (2 per cent). The organizations in the sector generated 12 per cent of the total internally. A large proportion of income (39 per cent) cannot be assigned to a source because some questionnaire returns and accounts did not provide details about its origin.

Figure 4.9: Income sources

Table 4 presents the information about Jewish UK voluntary sector income streams and income sources together, showing the percentage of the sector’s total 1997 income derived from each source within each type of transaction. This has been called the income matrix (Hems and Passey 1996). Questionnaires and accounts did not provide details of the sources for 39 per cent or the stream for 17 per cent of the total income. The largest part of this (19 per cent of the total income) is voluntary income for which the source is unknown. Leaving this aside, voluntary income (grants, donations and legacies) from individual persons provides the largest proportion of the sector’s total income (21 per cent). Individuals provide a further 10 per cent of the total through purchases of goods and services from the sector. The sector generates
Table 4: Income matrix: percentage of total annual income by stream and by source

<table>
<thead>
<tr>
<th>Source of income</th>
<th>Income stream: type of transaction</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Earned income from sales of goods and services</td>
<td>23²</td>
</tr>
<tr>
<td>Individuals</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td>Government</td>
<td>9</td>
<td>12</td>
</tr>
<tr>
<td>Charities and voluntary organizations¹</td>
<td>1</td>
<td>4</td>
</tr>
<tr>
<td>Business</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Israeli and other overseas agencies</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Internally generated</td>
<td>-</td>
<td>1</td>
</tr>
<tr>
<td>Source unknown</td>
<td>1</td>
<td>19</td>
</tr>
<tr>
<td>Total</td>
<td>23²</td>
<td>47²</td>
</tr>
</tbody>
</table>

*Less than 0.5%  
¹ including the national lottery distribution boards  
² all the figures in these columns have been rounded up or down to the nearest whole number

12 per cent of its income internally, mainly through investments. The government provides 12 per cent of the sector's total income, three-quarters of this (9 per cent of the total) through government purchases of goods and services from the sector and one-quarter (3 per cent) from government grants and donations. Charities and voluntary organizations provide 4 per cent of the total in the form of grants and donations (note, however, that intra-sectoral transfers between UK Jewish voluntary organizations have been excluded from the total income figure to avoid double counting).

The information presented in the income matrix (Table 4) can be portrayed alternatively as a breakdown by income source of each of the three broad income streams: earned income, voluntary income and investment income. The absence of detailed information in some questionnaires and accounts means that the source of a proportion of each stream is unknown.

Voluntary income  
As Figure 4.10 shows, the source of 39 per cent of voluntary income is unknown because its origin was not specified in questionnaires or accounts. Leaving that aside, 28 per cent of total voluntary income was identified as coming from donations by individual persons and a further 16 per cent from legacies. Much smaller proportions of voluntary income were identified as originating from the remaining sources: other charities and voluntary organizations (8 per cent), government (6 per cent), voluntary organizations' subsidiary trading companies (2 per cent) and private sector companies (1 per cent). Voluntary income identified as coming from individual persons was made up of grants and donations (51 per cent), legacies (35 per cent) and subscriptions (treated as donations) (13 per cent). The origin of the remaining 1 per cent was not specified.

Figure 4.10 shows that 6 per cent of voluntary income came from the government. The further breakdown of this figure is as follows: 43 per cent came from local authorities, 37 per cent from...
central government, and a tiny amount (less than 0.5 per cent) from non-departmental public bodies. The origin was not specified for the remaining 21 per cent of voluntary income from government.

The origin of a large proportion (64 per cent) of voluntary income from the voluntary sector was not identified in questionnaires and accounts. Registered charities were the source of 28 per cent, voluntary and non-profit agencies (not registered with the Charity Commission) 1 per cent, national lottery distribution boards less than 0.5 per cent and organizations’ own subsidiary trading companies 7 per cent.

**Earned income**

As Figure 4.11 shows, earned income from the sales of goods and services comes principally from individual persons (45 per cent) and from the various levels of government (40 per cent). Very little earned income originates from private sector companies (6 per cent) and even less from other charities and voluntary organizations (3 per cent). The source of 6 per cent of the earned income stream is unknown.

Earned income from individual persons was made up of subscriptions (for which goods or services are received) (22 per cent) and sales of goods and services (including sales in charity shops) (77 per cent). The origin of the remaining 1 per cent of earned income from individual persons was not specified.

Earned income from the government originates from a variety of different levels: local government, health trusts, non-departmental public bodies (quangos), central government, foreign governments and supra-national bodies, in particular the European Union. Unfortunately, the origin of over half (52 per cent) of earned income from government sources was not specified. Local government generated 29 per cent of the total, central government 17 per cent and health trusts 2 per cent. None of the remaining levels of government were reported as generating earned income.

**Investment income**

Investment income came from rent (36 per cent), dividends (26 per cent) and interest (17 per cent), with the origin of 21 per cent of the total unknown. Realized net gains from disposals of investments or fixed assets produced additional income equivalent to 31 per cent of total investment income.
5 Current expenditure

The best estimate from this study of the total current expenditure of the UK Jewish voluntary sector in 1997 is £5386 million. This represents 77 per cent of total income in the same year.

Distribution of current expenditure
Table 5 shows that, as expected, the bulk of current annual expenditure is by the organizations with the largest incomes. Less than a quarter of organizations (22 per cent) have an income of £100,000 or more but together they account for 96 per cent of the current expenditure. These same organizations account for 95 per cent of the total income of the sector.

When the distribution of current expenditure is examined along the three dimensions of the Charity Commission’s classification scheme—types of beneficiary, organizational function and field of operation—it is, again as expected, found to follow the same patterns as the distribution of total income portrayed in Figures 4.5, 4.6 and 4.7. The only dimension in which the differences extend beyond two or three percentage points is that of organizational function. Organizations that include among their functions the provision of services are responsible for 67 per cent of total income but 73 per cent of total current expenditure. Conversely, organizations that include among their functions finance and resourcing account for 28 per cent of the total income but only 22 per cent of total current expenditure.

Current expenditure streams
The current expenditure of the UK Jewish voluntary sector is spread over a wide variety of activities. Figure 5.1 shows that the largest portion, 43 per cent of total expenditure, goes towards staff costs, and a further 2 per cent on fund-raising and publicity. Less than half of this amount (19 per cent) is paid out in grants and donations, 9 per cent in the United Kingdom and 10 per cent in Israel. A large proportion of total current expenditure (33 per cent) either is used for other goods and services or appears as unspecified expenditure in the questionnaires and accounts. Interest payment (1 per cent) and depreciation (3 per cent) account for only a small part of total current expenditure.

Figure 5.1: Current expenditure streams

Table 5: Percentage of organizations, income and current expenditure

<table>
<thead>
<tr>
<th>Income band of organizations</th>
<th>Percentage of organizations</th>
<th>Percentage of total income</th>
<th>Percentage of total expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>£0</td>
<td>9</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>£1 up to £10,000</td>
<td>41</td>
<td>1</td>
<td>*</td>
</tr>
<tr>
<td>£10,000 up to £50,000</td>
<td>19</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>£50,000 up to £100,000</td>
<td>9</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>£100,000 up to £1 million</td>
<td>18</td>
<td>25</td>
<td>23</td>
</tr>
<tr>
<td>£1 million or more</td>
<td>4</td>
<td>70</td>
<td>73</td>
</tr>
<tr>
<td>Total</td>
<td>100</td>
<td>100</td>
<td>100</td>
</tr>
</tbody>
</table>

*less than 0.5%
As Figure 5.2 shows, of the current expenditure on grants and donations, almost half (46 per cent) goes to Israeli agencies, 15 per cent goes to charities and voluntary agencies and 10 per cent to individual persons. A quarter of grants and donations (26 per cent) cannot be assigned to a beneficiary because of a lack of information from questionnaires and accounts.
Capital expenditure and financial transactions

The questionnaire asked for details of capital expenditure and financial transactions, but this information was provided in only a small number of the returns, and it is not readily available from accounts. Accordingly the figures in this section need to be treated with caution because they are grossed up from a small base.

Capital expenditure
In 1997 the UK Jewish voluntary sector’s capital expenditure amounted to a total of £13 million. As Figure 6.1 demonstrates, the bulk of this was expended on the acquisition of land and buildings (77 per cent), with a further 10 per cent devoted to new building work. Items such as plant, machinery, computers, office equipment and furniture absorbed 11 per cent of the total, and vehicles 2 per cent.

Financial transactions
Table 6 shows that in 1997, in addition to capital expenditure, the UK Jewish voluntary sector purchased investments at a cost of £8.5 million net of the proceeds of disposals. Cash and bank balances increased by £11.4 million and borrowing increased by £400,000.

---

Table 6: Financial transactions

<table>
<thead>
<tr>
<th>Type of transaction</th>
<th>Total estimated financial transactions (£ million)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cost of purchase of investments, net of proceeds of disposals</td>
<td>8.5</td>
</tr>
<tr>
<td>Increase (reduction) in cash and balances</td>
<td>11.4</td>
</tr>
<tr>
<td>Increase (reduction) in borrowing</td>
<td>0.4</td>
</tr>
</tbody>
</table>
# Assets and liabilities

## Assets

Voluntary organizations can hold a variety of assets, fixed and current. The total assets of the UK Jewish voluntary sector in 1997 are estimated at £886 million. Table 7.1 presents the estimated market value of different types of assets. Fixed assets make up the largest part of the asset base, 44 per cent of which is held in tangible fixed assets and 41 per cent in financial investments. Current assets make up the remaining 15 per cent, with over half of these held in the bank or cash (8 per cent).

Although the study attempted to determine the market value of assets, tangible fixed assets (especially property) appear in most balance sheets at book value. In some questionnaires, respondents provided the market value of property but noted that this was a guess; in other questionnaires respondents noted that they had no idea what the market value of their organization’s property was. In the light of this, the estimate of the total value of the assets of the UK Jewish voluntary sector presented in Table 7.1 is likely to be lower than the true market value. It is notable that in the small number of cases in which both book value and market value of tangible fixed assets were supplied, overall the latter is approximately 2.5 times the former. This suggests that the true market value of tangible fixed assets could be close to £1 billion.

## Liabilities

As Table 7.2 indicates, total liabilities at £139.4 million are relatively modest compared with assets and income. Nearly half (48 per cent) are loans and the bulk of the remainder derives from creditors and accruals (39 per cent of total liabilities).

### Table 7.1: Assets (at market value)

<table>
<thead>
<tr>
<th>Type of assets</th>
<th>Total estimated assets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£ million</td>
</tr>
<tr>
<td><strong>Fixed assets</strong></td>
<td></td>
</tr>
<tr>
<td>Tangible fixed assets (property etc.)</td>
<td>392.0</td>
</tr>
<tr>
<td>Investments</td>
<td>368.5</td>
</tr>
<tr>
<td>Other fixed assets (intangibles)</td>
<td>**</td>
</tr>
<tr>
<td><strong>Current assets</strong></td>
<td></td>
</tr>
<tr>
<td>Bank and cash</td>
<td>66.5</td>
</tr>
<tr>
<td>Debtors</td>
<td>36.6</td>
</tr>
<tr>
<td>Stock</td>
<td>1.2</td>
</tr>
<tr>
<td>Other current assets</td>
<td>21.2</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>886.0</td>
</tr>
</tbody>
</table>

*less than 0.5%

** less than £50,000

### Table 7.2: Liabilities

<table>
<thead>
<tr>
<th>Type of liability</th>
<th>Total estimated liabilities and funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£ million</td>
</tr>
<tr>
<td>Loans</td>
<td>66.8</td>
</tr>
<tr>
<td>Creditors and accruals</td>
<td>53.9</td>
</tr>
<tr>
<td>Deferred income</td>
<td>7.4</td>
</tr>
<tr>
<td>Other liabilities</td>
<td>11.3</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>139.4</td>
</tr>
</tbody>
</table>
Income and expenditure

The total current expenditure of the UK Jewish voluntary sector in 1997 of £386 million represents 77 per cent of the total income of £504 million. If capital expenditure is added, giving a total expenditure of £399 million, this represents 79 per cent of total income. Expenditure falls short of income, contrary to standard double entry practice in which the two are balanced, partly because of a series of minor adjustments made in this study to the figures given in published accounts, but mainly because intra-sectoral transfers have been excluded from the income and expenditure figures to avoid double counting when estimating the sector's total income. Some of the income is probably still circulating within the sector, having been raised, for example, by one Jewish voluntary organization and then donated to another Jewish voluntary organization which has not yet spent it in full. The exclusion of intra-sectoral transfers is likely to affect expenditure more than income because of the volatility of income. Voluntary organizations commonly experience wide variations in voluntary income from year to year because grants, donations and legacies are unpredictable. In such circumstances, prudence suggests there should be a lag in spending, with some income from one year held back until the income of the subsequent year is known. In addition, figures for both income and expenditure will be subject to measurement error. If the estimates of total income and current expenditure were just ±5 per cent out (a typical error band for this type of research), with income overestimated and expenditure underestimated, then current expenditure would represent 85 per cent of income. This figure is closer to the range found for other studies of voluntary organizations, though of course the errors could be in the opposite direction, increasing the gap between income and expenditure. The reasons given for the surplus of income over expenditure found in the latest ONS survey include: timing differences, the desire to build up reserves for some future project, inability to find projects which comply with restrictions imposed by donors and prudence (Williams 2000).
Comparison with the UK voluntary sector as a whole

The CASR study was modelled on the previous ONS surveys of UK charitable organizations (Clare and Scott 1993; Ward et al. 1996). This provides an opportunity to compare the results for the UK Jewish voluntary sector with the UK voluntary sector as a whole. However, such a comparison must be tentative because there were differences of coverage: the ONS surveys employ a definition of general charities which is narrower than that used to compile the JPR database of UK Jewish voluntary organizations which provided the starting point of the CASR study. In particular, the ONS surveys excluded voluntary organizations not registered with the Charity Commission, sacramental religious bodies or places of worship, independent schools, housing associations and mutual organizations. The figures nevertheless give a broad indication of the size of the Jewish sector relative to the whole of the UK sector. By monitoring the accounts of a panel of charities, the latest ONS survey figures have been updated by the NCVO to refer to 1997 (Hems and Passey 1998). This is the same year as the reference period for the CASR study.

Income
The ONS/NCVO estimate of the total income of general charities in the UK in 1997 is £13,075 million. Allowing for the narrower scope of the ONS survey, this suggests that the UK Jewish voluntary sector has an income of around 3 per cent to 4 per cent of the income of the whole UK charitable sector. This is six to eight times that expected on the basis of the size of the Jewish community relative to the whole UK population.

The net benefit of tax relief to UK charities has been estimated at £824 million in 1996/7 (Williams 1998). This figure excludes reliefs that benefit donors rather than the charities and is net of unrecoverable VAT paid by charities. In effect it is a government subsidy to charities. Assuming that the Jewish part of the sector benefits proportionately, tax relief is worth about £32 million per annum to the Jewish voluntary sector. This will be for the most part included in this study's estimate of the total income of the sector, though it is normally not separately identifiable in questionnaire returns or accounts.

Table 9.1 shows that, in terms of the distribution of income by the type of transaction that generates it, that is by income stream, the Jewish voluntary sector raises its income in very similar proportions to the UK voluntary sector as a whole: nearly one-half voluntary income, about one-third earned income and almost one-fifth investment income. In terms of the source of income, the Jewish sector raises more of its total income from individual persons (half) than the UK sector as a whole (one-

<table>
<thead>
<tr>
<th>Income streams</th>
<th>Jewish UK voluntary sector</th>
<th>Whole UK voluntary sector</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£504 million</td>
<td>£13,075 million</td>
</tr>
<tr>
<td>voluntary income</td>
<td>46%</td>
<td>45%</td>
</tr>
<tr>
<td>earned income</td>
<td>35%</td>
<td>34%</td>
</tr>
<tr>
<td>investment income</td>
<td>13%</td>
<td>18%</td>
</tr>
<tr>
<td>realized gains</td>
<td>5%</td>
<td>3%</td>
</tr>
<tr>
<td>Income sources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>individuals</td>
<td>51%</td>
<td>35%</td>
</tr>
<tr>
<td>government</td>
<td>20%</td>
<td>28%</td>
</tr>
<tr>
<td>charities and voluntary organizations</td>
<td>7%</td>
<td>10%</td>
</tr>
<tr>
<td>business</td>
<td>3%</td>
<td>4%</td>
</tr>
<tr>
<td>internally generated</td>
<td>20%</td>
<td>22%</td>
</tr>
</tbody>
</table>

1 The figures have been re-based to exclude income of unspecified origin.
2 Hems and Passey 1998
third). Correspondingly, the Jewish sector raises somewhat less from each of the other sources: government, other charities, business and internally.

**Current expenditure**
The ONS/NCVO estimate of the total current expenditure of general charities in the UK in 1997 is £12,462 million. Allowing for the narrower scope of the ONS survey, this indicates that the UK Jewish voluntary sector was responsible for 2 per cent to 3 per cent of the expenditure of the whole UK charitable sector. The Jewish sector’s expenditure as a proportion of its income (77 per cent) is less than the proportion for the UK voluntary sector as a whole (95 per cent) (but see chapter 8 Income and expenditure above).

The Jewish sector spends a higher proportion on staff costs (43 per cent) than the UK sector as a whole (36 per cent). Correspondingly, it disburses less on grants and donations (19 per cent) than the UK sector as a whole (25 per cent). The proportions of total expenditure devoted to interest payments, depreciation and other goods and services are the same for the Jewish sector as for the whole of the UK.

These differences between the expenditure streams of the Jewish and the whole UK voluntary sector can probably be explained by reference to the mix of organizations they include. Spending on staff costs in the whole UK sector is highest in organizations whose function includes the provision of services, where it rises to 46 per cent, and the Jewish voluntary sector is particularly strong in this area (see Figure 3.5 and Figure 4.6).

**Capital expenditure and financial transactions**
NCVO note that data on capital expenditure and financial transactions taken from accounts is not reliable, and that the level and type of expenditure under these headings is likely to be volatile. The capital expenditure of the UK voluntary sector as a whole in 1994 (the date of the last ONS survey) is estimated at £443 million. The analogous estimate for the Jewish UK voluntary sector is £13 million in 1997, 3 per cent of the 1994 estimate for the whole of the UK voluntary sector. The financial transactions of the Jewish sector in 1997 are around 3 per cent of the whole UK sector in 1994.

**Assets and liabilities**
Estimates of assets and liabilities are also unreliable because of limitations of the data sources. The estimate of the total funds—the balance of assets and liabilities—of the UK voluntary sector amounts to £366 billion. The Jewish sector’s funds represent approximately 2 per cent of this total although, as already noted, the market value of assets is likely to be substantially underestimated.

Table 9.2: Comparison of the current expenditure of the Jewish and the whole UK voluntary sectors

<table>
<thead>
<tr>
<th>Total current expenditure</th>
<th>Jewish UK voluntary sector</th>
<th>Whole UK voluntary sector¹</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current expenditure streams</td>
<td></td>
<td></td>
</tr>
<tr>
<td>staff cost</td>
<td>43%</td>
<td>36%</td>
</tr>
<tr>
<td>fund-raising and publicity</td>
<td>2%</td>
<td>3%</td>
</tr>
<tr>
<td>grants and donations</td>
<td>19%</td>
<td>25%</td>
</tr>
<tr>
<td>other goods and services</td>
<td>33%</td>
<td>33%</td>
</tr>
<tr>
<td>interest payments</td>
<td>1%</td>
<td>*</td>
</tr>
<tr>
<td>depreciation</td>
<td>3%</td>
<td>3%</td>
</tr>
</tbody>
</table>

¹ Hems and Passey 1998

* less than 0.5%
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