

**GLASGOW JEWISH REPRESENTATIVE COUNCIL**

**REPORT OF THE TRUSTEES AND**

**DRAFT FINANCIAL STATEMENTS**

**FOR THE PERIOD**

**1 JANUARY 2024 TO 18 JANUARY 2025**

Stewart Gilmour & Co.  
Chartered Accountants  
3rd Floor, St George's Buildings  
5 St Vincent Place  
Glasgow  
G1 2DH

**GLASGOW JEWISH REPRESENTATIVE COUNCIL**

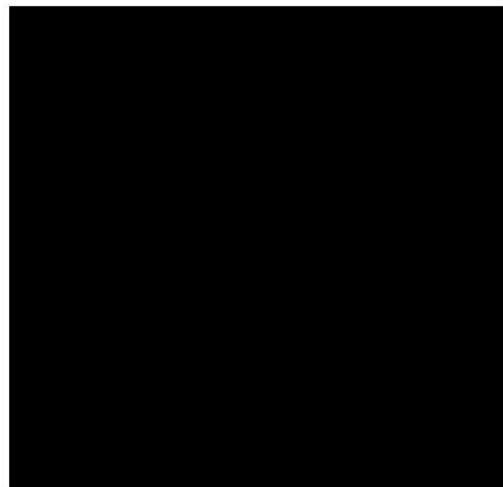
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FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

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**GLASGOW JEWISH REPRESENTATIVE COUNCIL**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

**TRUSTEES**



**PRINCIPAL ADDRESS** 222 Fenwick Road  
Giffnock  
Glasgow  
G46 6UE

**REGISTERED CHARITY  
NUMBER** SC047108

**INDEPENDENT EXAMINER** Stewart Gilmour & Co.  
Chartered Accountants  
3rd Floor, St George's Buildings  
5 St Vincent Place  
Glasgow  
G1 2DH

**BANKERS** The Royal Bank of Scotland plc  
Glasgow City Branch  
10 Gordon Street  
Glasgow  
G1 3PL

**SOLICITORS** Howard Beach  
TLT Solicitors  
140 West George Street  
Glasgow  
G2 2HG

**GLASGOW JEWISH REPRESENTATIVE COUNCIL**

**REPORT OF THE TRUSTEES  
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

The trustees present their report with the financial statements of the charity for the period 1 January 2024 to 18 January 2025. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

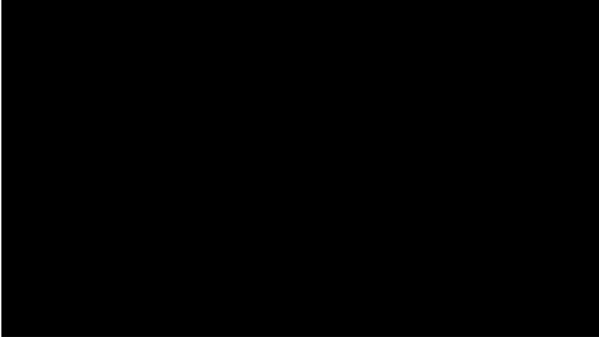
**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**EVENTS SINCE THE END OF THE PERIOD**

Information relating to events since the end of the period is given in the notes to the financial statements.

Approved by order of the board of trustees on 17th August 25 and signed on its behalf by:



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLASGOW JEWISH REPRESENTATIVE COUNCIL

### **Independent examiner's report to the trustees of Glasgow Jewish Representative Council**

I report to the charity trustees on my examination of the accounts of Glasgow Jewish Representative Council (the Trust) for the period 1 January 2024 to 18 January 2025.

#### **Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

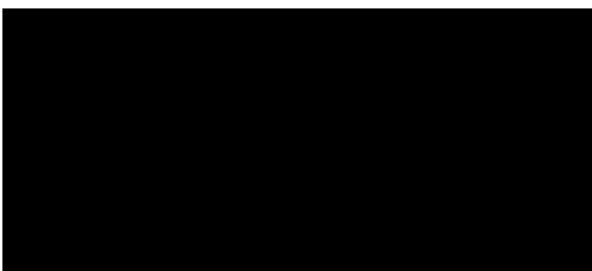
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stewart Gilmour & Co.  
Chartered Accountants  
3rd Floor, St George's Buildings  
5 St Vincent Place  
Glasgow  
G1 2DH

16 September 2025

GLASGOW JEWISH REPRESENTATIVE COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

	Notes	Unrestricted funds £	Restricted fund £	Total funds £	PERIOD 1.1.24 TO 18.1.25 YEAR ENDED 31.12.23
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		21,875	4,500	26,375	46,393
Investment income	2	112	-	112	56
<b>Total</b>		<b>21,987</b>	<b>4,500</b>	<b>26,487</b>	<b>46,449</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Fundraising		-	-	-	430
Charitable activities		3,995	1,425	5,420	8,911
Governance and support costs		31,717	-	31,717	38,680
<b>Total</b>		<b>35,712</b>	<b>1,425</b>	<b>37,137</b>	<b>48,021</b>
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	8	(13,725)	3,075	(10,650)	(1,572)
Net movement in funds		(11,725)	1,075	(10,650)	(1,572)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		17,996	1,919	19,915	21,487
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,271</b>	<b>2,994</b>	<b>9,265</b>	<b>19,915</b>

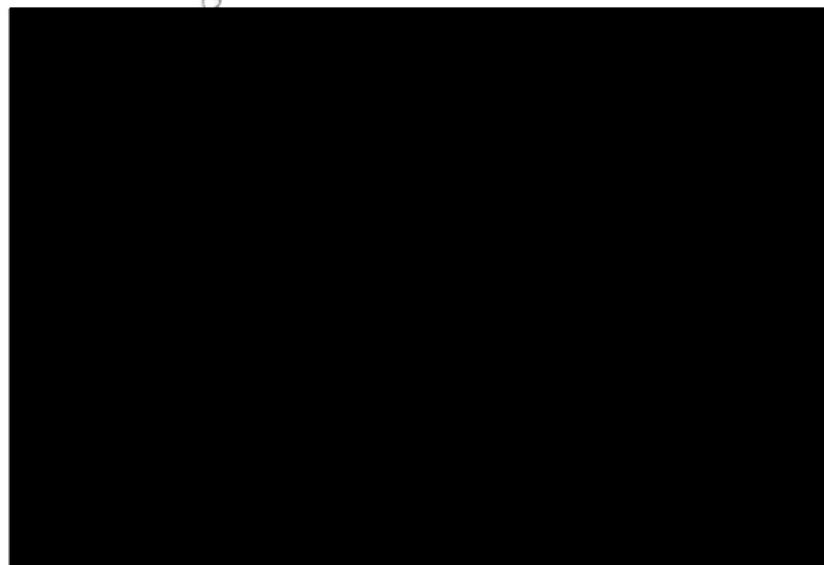
The notes form part of these financial statements

GLASGOW JEWISH REPRESENTATIVE COUNCIL

BALANCE SHEET  
18 JANUARY 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	5	<u>337</u>	-	<u>337</u>	-
<b>CURRENT ASSETS</b>					
Debtors: amounts falling due within one year	6	1,091	-	1,091	818
Cash at bank and in hand		<u>5,343</u>	<u>2,994</u>	<u>8,337</u>	<u>23,957</u>
		6,434	2,994	9,428	24,775
<b>CREDITORS</b>					
Amounts falling due within one year	7	(500)	-	(500)	(4,860)
		—	—	—	—
<b>NET CURRENT ASSETS</b>		<u>5,934</u>	<u>2,994</u>	<u>8,928</u>	<u>19,915</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		6,271	2,994	9,265	19,915
		—	—	—	—
<b>NET ASSETS</b>		<u>6,271</u>	<u>2,994</u>	<u>9,265</u>	<u>19,915</u>
<b>FUNDS</b>	8				
Unrestricted funds				6,271	17,996
Restricted funds				<u>2,994</u>	<u>1,919</u>
<b>TOTAL FUNDS</b>				<u>9,265</u>	<u>19,915</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....18th August 2025..... and were signed on its behalf by:



The notes form part of these financial statements

# GLASGOW JEWISH REPRESENTATIVE COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### 2. INVESTMENT INCOME

	PERIOD		
	1.1.24	TO	YEAR ENDED
Deposit account interest		18.1.25	31.12.23
		£	£
		<u>112</u>	<u>56</u>

GLASGOW JEWISH REPRESENTATIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 18 January 2025 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 18 January 2025 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	46,393	-	46,393
Investment income	56	-	56
<b>Total</b>	<b><u>46,449</u></b>	<b>-</b>	<b><u>46,449</u></b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Fundraising	430	-	430
Charitable activities	6,371	2,540	8,911
Governance and support costs	<u>38,680</u>	<u>-</u>	<u>38,680</u>
<b>Total</b>	<b><u>45,481</u></b>	<b><u>2,540</u></b>	<b><u>48,021</u></b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>968</b>	<b>(2,540)</b>	<b>(1,572)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	17,028	4,459	21,487
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>17,996</u></b>	<b><u>1,919</u></b>	<b><u>19,915</u></b>

GLASGOW JEWISH REPRESENTATIVE COUNCIL  
 NOTES TO THE FINANCIAL STATEMENTS - continued  
 FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
<b>COST</b>	
At 1 January 2024	1,245
Additions	<u>506</u>
At 18 January 2025	<u>1,751</u>
<b>DEPRECIATION</b>	
At 1 January 2024	1,245
Charge for year	<u>169</u>
At 18 January 2025	<u>1,414</u>
<b>NET BOOK VALUE</b>	
At 18 January 2025	<u>337</u>
At 31 December 2023	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2023 £
Trade debtors	882	818
Other debtors	<u>209</u>	<u>-</u>
	<u>1,091</u>	<u>818</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2023 £
Other creditors	<u>500</u>	<u>4,860</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 18.1.25 £
<b>Unrestricted funds</b>				
General fund	15,947	(13,394)	2,000	4,553
Chanukah income funds	<u>1,345</u>	<u>-</u>	<u>-</u>	<u>1,345</u>
Ajex income funds	<u>704</u>	<u>(331)</u>	<u>-</u>	<u>373</u>
	<u>17,996</u>	<u>(13,725)</u>	<u>2,000</u>	<u>6,271</u>
<b>Restricted funds</b>				
J. Youth Fund	1,919	3,075	(2,000)	2,994
	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
<b>TOTAL FUNDS</b>	<u>19,915</u>	<u>(10,650)</u>	<u>-</u>	<u>9,265</u>

# GLASGOW JEWISH REPRESENTATIVE COUNCIL

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

### 8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	21,716	(35,110)	(13,394)
Ajex income funds	<u>271</u>	<u>(602)</u>	<u>(331)</u>
	21,987	(35,712)	(13,725)
<b>Restricted funds</b>			
J. Youth Fund	4,500	(1,425)	3,075
	—	—	—
<b>TOTAL FUNDS</b>	<u>26,487</u>	<u>(37,137)</u>	<u>(10,650)</u>

### Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	17,028	968	17,996
<b>Restricted funds</b>			
J. Youth Fund	4,459	(2,540)	1,919
	—	—	—
<b>TOTAL FUNDS</b>	<u>21,487</u>	<u>(1,572)</u>	<u>19,915</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	46,449	(45,481)	968
<b>Restricted funds</b>			
J. Youth Fund	-	(2,540)	(2,540)
	—	—	—
<b>TOTAL FUNDS</b>	<u>46,449</u>	<u>(48,021)</u>	<u>(1,572)</u>

## **GLASGOW JEWISH REPRESENTATIVE COUNCIL**

### **NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

#### **9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the period ended 18 January 2025.

#### **10. POST BALANCE SHEET EVENTS**

On 19 January 2025 the Glasgow Jewish Representative Council and the Scottish Council of Jewish Communities merged to form the Jewish Council for Scotland. On this date all assets and liabilities were transferred to the new organisation.

GLASGOW JEWISH REPRESENTATIVE COUNCIL  
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
 FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

	PERIOD 1.1.24 TO 18.1.25	YEAR ENDED 31.12.23
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	14,073	35,870
Income from charitable activities	12,302	9,953
Income from fundraising activities	—	570
	<b>26,375</b>	<b>46,393</b>
<b>Investment income</b>		
Deposit account interest	112	56
<b>Total incoming resources</b>	<b>26,487</b>	<b>46,449</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Activities and meetings	4,043	3,848
Yom Hashoah expenses	1,390	1,848
Affiliation dues	915	3,190
Publication and advertising	(928)	430
Subscriptions and grants	—	25
	<b>5,420</b>	<b>9,341</b>
<b>Support costs</b>		
<b>Management</b>		
Sundries	182	140
	—	—
<b>Governance costs</b>		
Wages	19,473	17,103
Property charges	6,655	6,143
Office expenses	847	934
Professional fees	4,391	11,429
ScoJec fees	—	2,931
Depreciation of fixtures and equipment	169	—
	<b>31,535</b>	<b>38,540</b>
<b>Total resources expended</b>	<b>37,137</b>	<b>48,021</b>
<b>Net expenditure</b>	<b>(10,650)</b>	<b>(1,572)</b>

This page does not form part of the statutory financial statements