

Charity registration number SC016924 (Scotland)

**EDINBURGH HEBREW CONGREGATION (EHC) SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Minister	<div></div>	
Trustees		
		(Appointed 31 July 2024)
		(Appointed 31 July 2024)
		(Appointed 23 June 2024)
Honorary Vice Presidents		
Community Centre Committee		
Charity number (Scotland)		SC016924
Principal address		Synagogue Chambers 4a Salisbury Road Edinburgh EH16 5AB
Independent examiner		A.J.B. Scholes Ltd 8 Walker Street Edinburgh EH3 7LA
Bankers		Bank of Scotland 43 Comely Bank Edinburgh EH4 1AF
Solicitors		Gillespie Macandrew LLP 5 Atholl Crescent Edinburgh EH3 8EJ

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

CONTENTS

	Page
Trustees' report	1 - 9
Independent examiner's report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13 - 22

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's written constitution, 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 (FRS 102) (effective 1 January 2019)".

Objectives and activities

The objects of the charity are, in summary:

- to provide a place of worship for Jewish people, in the manner of the Chief Rabbi of the United Hebrew Congregations of the Commonwealth
- to provide religious instruction, in the same manner
- to provide information about matters of Kashrut and Jewish interest, and to organise communal events.
- to advance Jewish education and promote interfaith links.
- to provide relief for those in need, in accordance with Judaism (added on 23 June 2024).

Core activities include:

- holding of religious services
- formal and informal educational activities
- providing information about access to and delivery of kosher food supplies
- communal activities and support
- promotion of good relations with other religious groups and the wider community

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

CHAIR'S ANNUAL REPORT

As Chair of the Board of Management of the EHC I have pleasure in presenting this report for the year January to December 2024

EHC can be proud of its achievements over the past year. We have been successful in attracting many younger people, including students – and toddlers! – to our ever-increasing activities and our Services. We also welcomed the First Minister, the Secretary of State for Scotland, the Chief Rabbi, and many other dignitaries to our synagogue over the year. Our well-attended events, from the Burns Supper in January right through the year to the Family Chanukah Party in December, continue to be thoroughly enjoyed and very well organised by our volunteers. We also collaborate increasingly with other Jewish organisations in Edinburgh and throughout Scotland. We set up and convene the Edinburgh Jewish Organisations Group, and strongly supported the transformation of the Scottish Council for Jewish Communities to become the Jewish Council of Scotland (JCoS), providing a unified voice for Jewish people in Scotland, with Edinburgh playing a stronger role. With increased efforts by our Financial Strategy and Finance Committee and our Marketing Committee, we have managed to keep our annual deficit much below the 2022 level of over £20,000, as we did last year, but there is a lot more work to do, which is a key priority.

My sincere thanks to all our members who have worked unstintingly and selflessly to keep our community running so well, and to Rabbi Rose and Richie Anderson, our caretaker, for their hard work in support of our wonderful community.

Holocaust Memorial Day: This year's theme was 'the Fragility of Freedom' and Edinburgh Interfaith Association commemorated Holocaust Memorial Day (HMD) 2024 in late January with their Expelled! *Polenaktion* 1938 exhibition, which documented the expulsion of 17,000 Jewish people from Germany to Poland. Edinburgh Women's Interfaith Group invited women from different faiths to speak at their HMD event, at which a member of EHC spoke about her family's memories of the Holocaust. The Scotland-wide event took place at the Scottish Parliament on 30th January.

Tu B'Shevat 5784: Rabbi Rose celebrated Tu B'Shevat with the children of the Cheder on Sunday 28th January in the gardens at EHC.

Burns Supper: A very successful Burns Supper was held jointly by EHC and the Edinburgh Jewish Cultural Centre on Sunday 28th January.

FND with the Moderator: The Moderator of the General Assembly of the Church of Scotland, the [REDACTED] and the Principal Clerk of the General Assembly, [REDACTED] joined members of EHC and members of the wider community for a Friday Night Dinner on 8th March, together with their husbands, Rev [REDACTED]

Purim: Purim was celebrated on the evening of Saturday 23rd March with a Megillah reading followed by a Purim Seudah. On Sunday morning the Megillah was read from a historic scroll kindly loaned by the University archives.

Pesach: A Communal Seder took place on the first night of Pesach, Monday 22nd April.

Yom HaShoah: The annual Commemoration was held at the Peace Park in Princes Street Gardens on Monday 6th May. After an introductory welcome by the Chair, [REDACTED], the Lord Provost, [REDACTED] gave an address. [REDACTED] (Literary Soc) told "The story of my Grandfather's family," [REDACTED] (Edin JSoc) read a poem "The Creed of a Holocaust Survivor," followed by "A Tribute to Sir Ben Helfgott," told most eloquently by his grandson, [REDACTED] (President of Edin JSoc).

Yom Hazikaron: On the evening of Sunday 12th May, the annual commemoration for Yom Hazikaron took place, with a ceremony to remember all the men and women who gave their lives to protect Israel and all those who were lost in terror attacks. After the ceremony there were several short films.

Yom Ha'atzmaut was marked on Tuesday 14th May by a barbecue in the garden of EHC.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Shavuot: A Seudah and learning took place on the evening of Tuesday 11th June. On Wednesday 12th the service was followed by a Communal lunch. Some Indian dishes were prepared by two of the young men in the community, and cheese cakes were baked in-house by several ladies.

Annual Cheder Prize-giving: On Sunday 23rd June the children of the Cheder gave presentations of their work and each of the children was presented with a prize.

Annual Civic Service: The Annual Civic Service, held on Shabbat 17th August, was attended by the Rt Hon Lord Provost, Councillor Robert Aldridge, together with Councillors and High Constables of the City of Edinburgh. A number of MSPs, MPs and other dignitaries were also present. The service was conducted by [REDACTED] who had composed a special prayer for Edinburgh. At the kiddush the Chair, [REDACTED] welcomed the Civic Officials and guests, and the Lord Provost replied with an address to the Community. The service was attended by members and by visitors to the Edinburgh International and Fringe Festivals.

Festival Open Day: This popular event took place on Sunday 18th August, organised jointly by EHC and Edinburgh Jewish Cultural Centre Committee. We were delighted that [REDACTED] had co-ordinated the programme with [REDACTED] and that he travelled up from London with his family to join [REDACTED] in presenting the event. They introduced artistes from the Edinburgh Festival Fringe, who performed extracts from their shows. Visitors to the Open Day enjoyed hearing about and seeing extracts from some of the events in the various Edinburgh Festivals which had a Jewish cultural element, the programme containing a mix of music, comedy, and drama. Refreshments were provided throughout the day so that visitors to the Edinburgh Festival, members of the community and guest artistes could meet and talk informally. The day was well attended by tourists and by members of the Edinburgh and Glasgow communities.

Remembering the Events of 7th October and the hostages: On Sunday 6th October Mincha and Memorial prayers were said, followed by talks on the events by guest speaker [REDACTED] and members of the community.

We were honoured that the [REDACTED] spoke at a meeting of community leaders at the synagogue on 8 October, where he gave an uplifting address.

Following an inspiring talk in September to EHC community leaders by Phil Rosenberg, new President of the Board of Deputies, a weekly vigil for the Israeli hostages was started outside the Scottish Parliament during First Ministers Questions on Thursday lunchtimes.

EHC has adopted three hostages in total, and in December we were very pleased to host Ditz Or, mother of our adopted hostage Avinatan Or, who spoke movingly to the community about her son and the efforts to release him and the other hostages.

High Holy Days 5785

Rosh Hashanah: Synagogue services were held on 3rd and 4th October.

We were pleased to welcome the First Minister, [REDACTED] to our Service on the second day, where he addressed the community at the Kiddush, expressing his support.

Kol Nidre: The service was held on 11th October, with the participation of the Synagogue Choir, then Yom Kippur day on 12th was split into three separate services in the synagogue, followed by a well-attended After the Fast meal.

Succot: Services during the week from 17th to 24th October were followed by kiddush outside in the shul garden in the Rabbi's succah. The constituency MP for synagogue, [REDACTED] (also Secretary of State for Scotland) attended on one of the days and joined the kiddush in the succah.

Simchat Torah: The Honorary Officers had pleasure in bestowing the honour of Chatan Torah on Gershon Mendick and Chatan Bereishit on [REDACTED]. On the evening of Thursday 24th October and morning of 25th a special kiddush followed the service.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Remembrance Day Commemoration: This took place on Sunday 10th November in the Marian Oppenheim Hall. [REDACTED] conducted the commemoration, with singing by the Choir. [REDACTED] Readings were given by [REDACTED] on of [REDACTED]. [REDACTED] played The [REDACTED] and the Standard Bearers were Raymond Taylor and Philip Oppenheim. Afternoon tea was then held in the Community Centre.

Chanukah: The EHC Chanukah Family Celebration was held on Monday 30 December from 3-5 pm with communal candle lighting, latkes, doughnuts and children's activities organised by Gidona Henderson.

[REDACTED] combines his ministerial duties with his involvement in various aspects of communal life, including regular attendance at the Luncheon Club, visiting infirm and house-bound members and contacting members when they have Yahrzeit. The Rabbi is very welcoming to visitors and tourists who contact him in advance to enquire about the availability of Shabbat meals in Edinburgh and he frequently offers hospitality in his home, or in the Community Centre if numbers are large. In August, during the Edinburgh festivals, he arranged Shabbat lunches in the Shul. He continues to hold weekly study sessions, choosing a variety of stimulating topics for discussion, and hosts a Seudah and discussion in his home on Shabbat in the summer months. His weekly Parsha sheet, Forth Light, is always welcomed. As Head Teacher of the Cheder he has supported and encouraged the children in their Jewish studies. He gives talks to schools and hosted around 20 visits to the synagogue by schools and other youth groups throughout the year. [REDACTED] continues to be active with the interfaith organizations and is well respected in these circles. He initiated a Dialogue with Christians around the 'Glossary' launched by the Church of Scotland and the Chief Rabbi's Office, and this led to a decision to form an Edinburgh Council of Christians and Jews.

HONORARY OFFICERS

I would like to thank our Honorary Treasurer, [REDACTED] for the amount of time she spends in looking after our finances and preparing the financial statements.

[REDACTED] support as Vice Chair has been invaluable, and I am most grateful for her indefatigable dedication to the community.

Sincere thanks go to [REDACTED] for all she does as Administrator and to [REDACTED] who plays a very supportive role in the EHC Admin Team.

We are very grateful to [REDACTED] whose term as Honorary Vice President ended at the 2024 AGM, and who continues to represent EHC at the Board of Deputies.

Sadly, [REDACTED] only served as Honorary Life President at the very start of 2024, when he passed away. EHC is most appreciative of his work for EHC over many decades.

Independent Examiner. The Board takes this opportunity to express its sincere appreciation to [REDACTED] of Scholes CA for his services as Independent Examiner.

CARETAKER

Our caretaker [REDACTED] has worked with cheerful diligence throughout the year. He has performed many tasks of maintenance, electrical work and repair throughout the year, has ensured the safety of the building and assisted in providing welfare support when required. We are extremely appreciative of his dedicated efforts.

RELIGIOUS AFFAIRS

Regular weekly services take place on Friday nights, Shabbat and on Sunday mornings. From August a very successful Children's Service (and gluten free kiddush) has been held every Shabbat and Chag under the enthusiastic and expert leadership of Lola Kurz. We are fortunate that there are lay members who have been able to daven when the Rabbi has been away and the Board offers sincere thanks to each of them. We are very appreciative that an increasing number of members are reading Haftorahs and thank them for the time they invest in the preparation. We give special thanks to [REDACTED] who has regularly davened Mincha on Friday evening and Shacharit on Shabbat.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Wardens. I would like to extend thanks to [REDACTED] who has been a most efficient Senior Warden, and to [REDACTED] for his much-appreciated efforts as Junior Warden.

Shammass. The Community continues to be very grateful to [REDACTED] who has continued to act as a diligent and efficient Honorary Shammass.

Mikvah. Thanks go to [REDACTED] who supervises the use of the Mikvah.

Yahrzeit. Members are now advised of the date of Yahrzeits by the [REDACTED]. Any member wishing to erect memorial plaques on the Yahrzeit Boards should contact [REDACTED].

WELFARE

Many thanks are extended to [REDACTED] in his role of Welfare Convenor, for his dedication in giving support and personal involvement in the care of the elderly and infirm.

BEREAVEMENT COORDINATOR

The Bereavement Coordinator supports families with the practicalities around bereavement, maintains contact with the families after the funeral and shiva, and, where required, can signpost to professional counselling. We are very grateful to [REDACTED] who carries out this role with great sensitivity and care.

COMMUNITY

Community Centre Committee

The Board is very grateful to the members of the committee who work hard at putting on events throughout the year to raise funds for the community and to provide social activities for our members and guests.

The Quiz in February was most enjoyable and very well attended, with [REDACTED] once again creating a fascinating and enjoyable selection of questions. Mishloach manot were distributed to the community by the committee containing delicious hamantaschen. The regular coffee mornings before Shavuot and Rosh Hashanah were well attended and supported by the community, with fascinating talks by our guest speakers, [REDACTED]. The Annual Chanukah dinner proved a great musical success with entertainment by [REDACTED] and was very well attended.

The committee has devoted time and energy towards the upgrade of the library to allow better use of this unique facility.

Particular thanks to [REDACTED] who coordinates the bookings of multiple hall hires, to [REDACTED], who works hard to manage to community centre accounts, and to the committee chair, [REDACTED] for her tireless efforts throughout the year.

The Green Team: In January 2024, plans began to establish a Biblical Garden as well as continuing work to maintain and improve the existing area at the back of the Shul. With help from the Community's generous donations and building skills, work began with planting raised beds for a Biblical Garden, constructing a herb bed with a separate raised area for community use. In addition, in the Spring, Cheder children participated in planting radishes, lettuce and spinach. EHC hosted an Eco Judaism Awards Event in May followed by a participants' tour of the Biblical Garden. Since then, visiting groups and individuals have continued to enjoy visiting the garden, learning about the plants and their connection to stories in the Torah.

Funding for the garden was received from Edinburgh Council, which financed the erection of a Greenhouse in November.

Emphasis on recycling by groups using the kitchen – and picking herbs for catering purposes – has continued throughout the year.

Special thanks to [REDACTED] for leading these tremendous achievements so ably, and to all the Green Team for their hard work throughout the year.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Shul Events Team: The team organises and caters the various synagogue events throughout the year. In addition to the regular Shabbat and Yom Tov kiddushim, the team, under the convenorship of [REDACTED], prepares seudahs on Shavuot, Purim and Yom Ha'atzmaut, a Break the Fast meal after Yom Kippur, and refreshments for the congregation after the services on Remembrance Day and Chanukah.

These events provide valued social interaction between our members and for visitors. On behalf of the Board of Management I express thanks to all those who give of their time to help.

Please note that anyone who wishes to make a kiddush should contact Hilary Rifkind, at least a month before the requested date.

Lunch Club: The Thursday Lunch Club has become a weekly social event, with delicious and innovative meals enjoyed by all. We have mourned the loss of our convenor, [REDACTED], and are grateful to [REDACTED] for taking over. We thank [REDACTED] for all her work in dealing with the finances.

Community Engagement Group: Under the leadership of [REDACTED] this group was set up to combine the Rabbi's pastoral work with looking after new members and visitors. [REDACTED] works with the rabbi, and other people are co-opted as needed.

Sunday Breakfasts: The bagel breakfasts that follow the Sunday Shacharit service are enjoyed and appreciated by those who attend. Thanks go to those who prepare the breakfast each week.

Cheder: Cheder meets every Sunday morning. Teenagers from the community and students help teach. Once a month, a pre-Cheder group facilitated by Jon Cooper also met until the Spring, and it was decided together with the families and the Education Committee that they would gain more by attending a children's service on Shabbat.

Adult Education: Supplementing [REDACTED] work, [REDACTED] continues giving much-valued weekly adult education classes, including Tanach study, and Modern Hebrew.

Education Committee: Many thanks to [REDACTED] for Chairing the Education Committee until the Spring, and to [REDACTED] for taking over the Chair since then.

Students: Edinburgh University Jewish Society is flourishing under the guidance of Chaplains [REDACTED] and [REDACTED]. Over 200 students attended the [REDACTED] Dinner, and throughout the rest of the academic year large numbers attended Friday Night Dinners. In the absence of a Chaplaincy couple in Glasgow, the Shabos have had a very demanding time supporting students throughout Scotland.

Security: The Board thanks [REDACTED] for his role as Security Officer. Security arrangements continued to be tightened during 2024, following the October 7 2023 attacks in Israel, and we received additional grants from the Community Security Trust to support this.

EHC Newsletter: In April, [REDACTED] stood down from producing the Shavuon weekly publication which they had done successfully for many years and for which the community was very appreciative. Since then, following consultation with members, a slimmed down weekly EHC Newsletter giving key information and news of events has been produced ably and efficiently by [REDACTED]. We are very grateful to her for taking on this work.

Website: After his modernisation of the EHC website, [REDACTED] handed over responsibility for it to a new team in April. Many thanks to [REDACTED] for the improvements he carried out for a number of years, and also to [REDACTED] who continued to develop and update the content of the website.

Edinburgh Star: The Board continues to welcome the annual publication of this magazine for the Edinburgh Jewish Community and extends congratulations to the Editorial Board, under the leadership of [REDACTED], together with the Treasurer [REDACTED] for their diligence in ensuring a most impressive production with a continued high standard of content.

Buildings: I would like to thank [REDACTED] for his advice in managing the synagogue complex in the absence of a Building Convenor, ensuring that all required repairs are carried out efficiently.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Social Action

At the 2024 AGM it was decided (with the agreement of OSCR, the Scottish Charity Regulator) to add an additional 'Purpose' to the EHC constitution: "To provide relief for those in need, in accordance with Judaism." As has been our practice for many years, our Yom Kippur appeal raised funds for non-Jewish charities. In November we were delighted to welcome Rabbi David Mason back to Edinburgh who gave us a talk and presentation entitled: "Why should Jews care about Refugees." At Christmas, Susie Kelpie, Betsy Dorfman, Merav Gardi, her daughter and friends cooked dinner for 60 people at the Bethany Homeless Hub hostel.

Hospital Kosher Meals. In all NHS Lothian hospitals kosher meals may be obtained. Ward staff should be informed on admittance. There is no charge for these meals, which are supplied by the NHS.

Kosher Products available locally: Sainsbury's at Cameron Toll Shopping Centre stocks a range of dry goods and a wide variety of cold meats and salads.

Costco at Loanhead also has a number of kosher products, including smoked salmon and pickled herring.

A supply of frozen ready-meals from Mark's Deli is available from EHC premises.

Kosher Products delivered to Edinburgh: Mark's Deli in Glasgow (0141 638 8947) delivers to the Edinburgh Synagogue, usually on Thursday afternoons every fortnight. Mark Cohen stocks a full range of groceries, fresh and frozen meat and chicken, deli goods, bread etc and a range of freshly cooked foods. Pesach orders are also delivered by [REDACTED].

APPEALS

Board of Deputies and SCoJeC Voluntary Levy: A sum of £1,030 was raised in donations from members in response to the appeal from [REDACTED], EHC's representative to the Board of Deputies, and the EHC Board extends sincere thanks to him for the time and effort he puts into the Appeal. This sum was shared between the Board of Deputies and the Scottish Council of Jewish Communities.

Yom Kippur Appeal: The Board extends grateful thanks to [REDACTED] who collected donations for this worthy appeal and distributed the monies to a number of non-Jewish charities. Calls upon these charities are increasing and we urge members to continue their support.

Chaplaincy Appeal: EHC gave generously to the UK-wide Chaplaincy Appeal, totalling nearly £2,700 (including matched funding contributions and Gift Aid).

The Board of Management wishes to congratulate:

Birthdays:

[REDACTED] on the occasion of her 70th birthday in May 2024

[REDACTED] on the occasion of his 40th birthday in May 2024

Anniversaries:

[REDACTED] on the occasion of their Diamond Wedding Anniversary in March 2025

Births:

[REDACTED] on the birth of their son, [REDACTED] in January 2024

[REDACTED] and Ayala Shabo on the birth of their son [REDACTED] in October 2024

Barmitzvahs:

[REDACTED] on the occasion of his Barmitzvah in March 2024

[REDACTED] on the occasion of his Barmitzvah in May 2024

[REDACTED] on the occasion of his Barmitzvah in September 2024

[REDACTED] on the occasion of his Barmitzvah in November 2024

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Kiddushim: Special kiddushim were held during the year by:

[REDACTED] in memory of her late father

EHC in memory of [REDACTED]

[REDACTED] on the occasion of her 70th birthday

[REDACTED] on the occasion of [REDACTED] Barmitzvah

[REDACTED] to celebrate Ofer's 40th birthday

[REDACTED] in memory of her late husband, [REDACTED]

[REDACTED] to celebrate their granddaughter's Batmitzvah

[REDACTED] to celebrate [REDACTED] Barmitzvah

[REDACTED] to celebrate [REDACTED] academic success

[REDACTED] on the occasion of [REDACTED] Barmitvah

[REDACTED] in memory of her late son, [REDACTED]

We thank those other members who have kindly given generous donations to sponsor regular kiddushim.

In Memoriam:

[REDACTED]

Financial review

I am pleased to present the report of the Finance Committee.

The Trustees' Report and Accounts are presented in accordance with the requirements of the Charities Act 2005.

This report covers the period from 1st January to 31st December 2024.

This year produced a deficit in respect of Unrestricted Activities of £10,602 (2023: £4,076) and an increase in respect of Restricted Activities of £3,551 (2023 deficit: £3,135). This resulted in an overall deficit for the year of £7,051 (2023: £7,211).

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

Governing Document: The "Constitution of Edinburgh Hebrew Congregation (EHC) SCIO" is the governing document of the charity.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees who served during the year and up to the date of signature of the financial statements were:



(Resigned 23 June 2024)

(Resigned 23 June 2024)

(Appointed 31 July 2024)

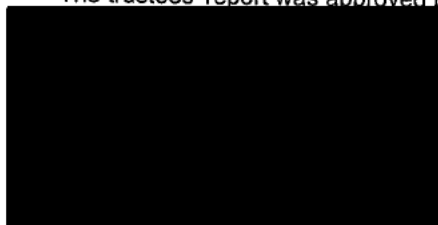
(Appointed 31 July 2024)

(Appointed 23 June 2024)

Organisational Structure: The Board of Management is elected and operates as stated in Clauses 58 to 106 of the Constitution. The Honorary Officers are the Chair, Vice Chair and Treasurer.

Risk Management: The members of the Board actively review the risks to which the charity is exposed on a regular basis and confirm that systems have been established to enable regular reports to be produced so that steps can be taken to lessen the impact of these risks. The Board presently considers that the principal areas of risk relate to Communal Demographics and Health and Safety.

The trustees' report was approved by the Board of Trustees.



EDINBURGH HEBREW CONGREGATION (EHC) SCIO

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EDINBURGH HEBREW CONGREGATION (EHC) SCIO

I report on the financial statements of the charity for the year ended 31 December 2024, which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking 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 financial statements.

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 Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income and endowments from:							
Donations and legacies	3	33,824	6,706	40,530	39,674	5,271	44,945
Charitable activities	4	54,385	-	54,385	48,098	-	48,098
Other trading activities	5	14,409	5,245	19,654	12,959	5,116	18,075
Investments	6	7,020	-	7,020	4,358	-	4,358
Other income	7	9,096	-	9,096	9,026	-	9,026
Total income		118,734	11,951	130,685	114,115	10,387	124,502
Expenditure on:							
Raising funds	8	14,503	2,221	16,724	17,064	2,575	19,639
Charitable activities	9	114,833	6,179	121,012	104,096	7,978	112,074
Total expenditure		129,336	8,400	137,736	121,160	10,553	131,713
Net income/(expenditure)		(10,602)	3,551	(7,051)	(7,045)	(166)	(7,211)
Transfers between funds		-	-	-	2,969	(2,969)	-
Net movement in funds	10	(10,602)	3,551	(7,051)	(4,076)	(3,135)	(7,211)
Reconciliation of funds:							
Fund balances at 1 January 2024		679,828	45,387	725,215	683,904	48,522	732,426
Fund balances at 31 December 2024		669,226	48,938	718,164	679,828	45,387	725,215

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	14		472,234		473,757
Current assets					
Debtors	15	13,415		11,873	
Cash at bank and in hand		236,004		249,044	
Creditors: amounts falling due within one year	16	249,419		260,917	
		(3,489)		(9,459)	
Net current assets			245,930		251,458
Total assets less current liabilities			718,164		725,215
The funds of the charity					
Restricted income funds	18	48,938		45,387	
Unrestricted funds	19	669,226		679,828	
		718,164		725,215	

The financial statements were approved by the Board of Directors on 14th June 2025.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Edinburgh Hebrew Congregation (EHC) SCIO constitutes a public benefit entity as defined by FRS 102.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's written constitution, 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 (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

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

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable to the Bank.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Not provided for
Fixtures and fittings	10% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities. All assets costing more than £500 are capitalised and initially recorded at cost.

No depreciation is provided on Freehold land and buildings as the board considers the sum involved as not material, having regard to the congregation's policy to keep the property in a high state of repair. Freehold land and buildings are reviewed for impairment at the end of each year. An impairment review comprises a comparison of the carrying value of the asset with its recoverable amount, being the higher of the net realisable value and value in use. An asset is impaired to the extent that the carrying amount exceeds the recoverable amount. Any impairment loss calculated is recognised in the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	13,817	-	13,817	11,942	-	11,942
Grants	6,088	-	6,088	5,813	-	5,813
Non members' offerings & donations	12,507	-	12,507	17,939	-	17,939
Memorial boards	160	-	160	180	-	180
Community Centre donations	-	6,706	6,706	-	5,271	5,271
Other	1,252	-	1,252	3,800	-	3,800
	<u>33,824</u>	<u>6,706</u>	<u>40,530</u>	<u>39,674</u>	<u>5,271</u>	<u>44,945</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
Members' annual contributions	43,326	39,621
Income tax recoverable	11,059	8,477
	<u>54,385</u>	<u>48,098</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Synagogue events	14,409	-	14,409	12,959	-	12,959
Community Centre events	-	5,245	5,245	-	5,116	5,116
Other trading activities	14,409	5,245	19,654	12,959	5,116	18,075

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	7,020	4,358

7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Lodge income	9,096	9,026

8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Synagogue events	14,468	-	14,468	17,035	-	17,035
Community Centre events	-	2,221	2,221	-	2,575	2,575
Bank charges	35	-	35	29	-	29
	14,503	2,221	16,724	17,064	2,575	19,639

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9 Charitable activities

	2024 £	2023 £
Staff costs	51,113	50,209
Depreciation and impairment	1,523	1,693
Other costs	68,376	60,172
	<u>121,012</u>	<u>112,074</u>
	<u>121,012</u>	<u>112,074</u>
Analysis by fund		
Unrestricted funds	114,833	104,096
Restricted funds	6,179	7,978
	<u>121,012</u>	<u>112,074</u>
Analysis of other costs		
Support staff (incl. tuition and substitutes)	2,070	1,860
Postage, stationery, advertising & printing (incl. professional fees)	1,544	3,496
Accountancy & audit	2,520	2,526
Rabbi's rent & expenses	14,994	14,921
Insurance	8,200	7,412
Repairs & maintenance	4,728	5,553
Laundry, cleaning & supplies	2,370	204
Security	9,926	6,714
Heat, light & power	13,014	7,370
Telephone & broadband	1,336	1,205
Subscriptions & levies	530	810
Sundry	698	2,766
Card charges	108	329
Groceries	1,291	677
Charitable donations	648	500
Presentations & gifts	399	30
Contribution to running costs	4,000	3,800
	<u>68,376</u>	<u>60,172</u>

10 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,304	2,184
Depreciation of owned tangible fixed assets	1,523	1,693
	<u>2,304</u>	<u>2,184</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	3	2
	<u>3</u>	<u>2</u>
Employment costs		
	2024 £	2023 £
Wages and salaries	49,877	46,112
Other pension costs	1,236	4,097
	<u>51,113</u>	<u>50,209</u>

The total remuneration paid to key management personnel during the year was £26,964 (2023: £26,964).

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2024	458,530	35,704	494,234
At 31 December 2024	<u>458,530</u>	<u>35,704</u>	<u>494,234</u>
Depreciation and impairment			
At 1 January 2024	-	20,477	20,477
Depreciation charged in the year	-	1,523	1,523
At 31 December 2024	<u>-</u>	<u>22,000</u>	<u>22,000</u>
Carrying amount			
At 31 December 2024	<u>458,530</u>	<u>13,704</u>	<u>472,234</u>
At 31 December 2023	<u>458,530</u>	<u>15,227</u>	<u>473,757</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

15 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Other debtors	13,415	11,873

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	505	547
Other creditors	142	3,406
Accruals and deferred income	2,842	5,506
	3,489	9,459

17 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,236	4,097

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

Contributions totalling £142 (2023: £169) were payable to the fund at the balance sheet date and are included in creditors.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2024 £
Sunday School	1,329	-	-	-	1,329
M. Brannan Special Purpose	2,506	-	-	-	2,506
Torah Restoration	812	-	-	-	812
Violet Oppenheim Trust	2,649	-	-	-	2,649
Community Centre	38,091	11,951	(8,400)	-	41,642
	45,387	11,951	(8,400)	-	48,938

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds

(Continued)

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
Sunday School	1,329	-	-	-	1,329
M. Brannan Special Purpose	2,506	-	-	-	2,506
Torah Restoration	812	-	-	-	812
Violet Oppenheim Trust	2,649	-	-	-	2,649
Mikveh	-	-	(1,902)	1,902	-
Community Centre	41,226	10,387	(8,651)	(4,871)	38,091
	<u>48,522</u>	<u>10,387</u>	<u>(10,553)</u>	<u>(2,969)</u>	<u>45,387</u>

19 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	<u>679,828</u>	<u>118,734</u>	<u>(129,336)</u>	<u>-</u>	<u>669,226</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
General funds	<u>683,904</u>	<u>114,115</u>	<u>(121,160)</u>	<u>2,969</u>	<u>679,828</u>

20 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 December 2024:			
Tangible assets	464,910	7,324	472,234
Current assets/(liabilities)	204,316	41,614	245,930
	<u>669,226</u>	<u>48,938</u>	<u>718,164</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	465,620	8,137	473,757
Current assets/(liabilities)	214,208	37,250	251,458
	<u>679,828</u>	<u>45,387</u>	<u>725,215</u>

21 Related party transactions

During the year £958 was paid to [REDACTED] for I.T. services provided (2023: £2,819) and £216 to [REDACTED] for payroll services provided (2023: £192).