

**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2024**  
**FOR**  
**GARNETHILL HEBREW CONGREGATION**

D M McNaught & Co Ltd  
Chartered Accountants  
166 Buchanan Street  
Glasgow  
Lanarkshire  
G1 2LW

**GARNETHILL HEBREW CONGREGATION**

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**FOR THE YEAR ENDED 31 AUGUST 2024**

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## **GARNETHILL HEBREW CONGREGATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 AUGUST 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The objectives of the charity are:

- To advance religion, and in particular to make arrangements for persons of the Jewish faith to participate in public worship and religious ceremonies with Garnethill Synagogue, Glasgow;
- To advance education and culture, and in particular to assist in the provision of religious education within the Jewish faith and foster public appreciation of Jewish history, religion and culture.

In addition, the trustees are required to govern the Synagogue in line with the following objectives;

- To provide, improve and preserve the amenity of the synagogue in conjunction with the Garnethill Synagogue Preservation Trust;
- To provide space for and to facilitate the development of the "Scottish Jewish Archives Centre", which is housed within the synagogue building;
- To provide and maintain burial facilities at The Western Necropolis.

##### **Significant activities**

The congregation hold weekly services on Saturday mornings and on Jewish Festivals throughout the year, and also holds services on other occasions including morning worship, communal dinners, weddings and bar mitzvahs.

The congregation welcomes members of the public, both as individuals and in organised groups, and offers an extensive educational programme which is run by volunteers and which is widely supported by schools, colleges and universities in the west of Scotland.

##### **Volunteers**

The charity utilises a number of volunteers in addition to the Executive, who assist in the organisation of religious services, fundraising, providing access to the Synagogue for educational visits and social functions, and supervision of the cemetery.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

In conjunction with the Scottish Jewish Archives Centre (SJAC), which is housed within Garnethill Synagogue, GHC provide access to the Synagogue for university students who carry out research projects.

International visitors coming to Glasgow are made welcome at our Shabbat services on Saturday mornings.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

The charity's principal funding source is contributions from members of the synagogue, as well as donations from the public and from social events held within the synagogue.

##### **Reserves policy**

With the restructuring of the charity, in conjunction with the creation of Garnethill Synagogue Preservation Trust, our reserves policy is still currently under review.

## **GARNETHILL HEBREW CONGREGATION**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 AUGUST 2024**

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#### **FUTURE PLANS**

The charity has been collaborating with Garnethill Synagogue Preservation Trust re its five year maintenance programme and will now be involved in a new ten year managed maintenance programme. The charity will also assist the Trust and the Archives with the current funding application to the Heritage Lottery Fund in connection with the development of a Scottish Jewish Heritage Centre within Garnethill Synagogue.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

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

##### **Recruitment and appointment of new trustees**

The charity has an Executive of seven trustees as set out in the Constitution. New trustees will be nominated from the synagogue's congregation as and when an existing trustee resigns from his/her role.

##### **Organisational structure**

The charity can have a maximum Executive of seven trustees as a result of an amendment to the GHC Constitution implemented at the AGM held on 12th January 2014. The Executive meets a minimum of six times each year as required by the Constitution.

##### **Induction and training of new trustees**

The induction process for any newly appointed trustee comprises the following:

- An introductory letter is sent to the trustee, which outlines the work of the executive;
- A copy of the constitution is given to the new trustee, which outlines the responsibilities of the trustees;
- A copy of all council meeting minutes is provided for the year in which the new trustee was appointed.

##### **Wider network**

Members of the Congregation are regular participants in the Glasgow "Doors Open Day" and other events. In the year under review the Synagogue welcomed several hundred visitors for "Doors Open Day" and events associated with the Commonwealth Games. A very successful concert was held benefitting the wider community.

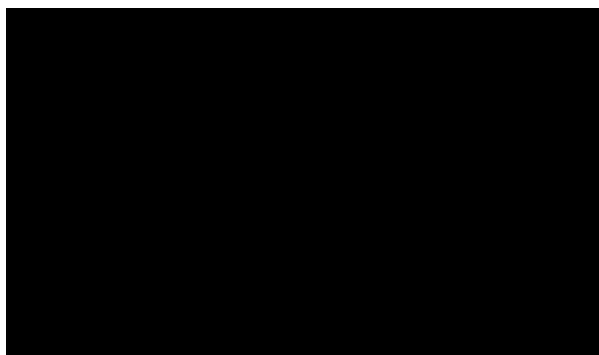
#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

SC010788

##### **Principal address**

129 Hill Street  
Glasgow  
G3 6UB



**GARNETHILL HEBREW CONGREGATION**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D M McNaught & Co Ltd

Chartered Accountants

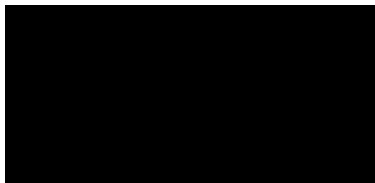
166 Buchanan Street

Glasgow

Lanarkshire

G1 2LW

Approved by order of the board of trustees on 11 November 2024 and signed on its behalf by:



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GARNETHILL HEBREW CONGREGATION**

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I report on the accounts for the year ended 31 August 2024 set out on pages five to ten.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

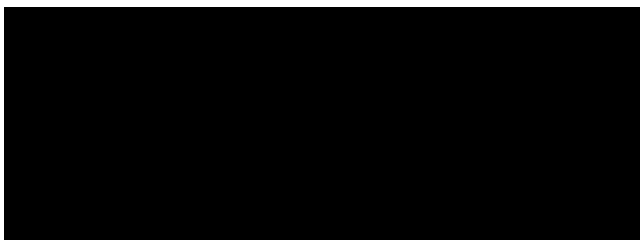
**Independent examiner's statement**

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



D M McNaught & Co Ltd  
Chartered Accountants  
166 Buchanan Street  
Glasgow  
Lanarkshire  
G1 2LW

11 November 2024

**GARNETHILL HEBREW CONGREGATION****STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		25,820	-	25,820	34,154
<b>Charitable activities</b>					
Charitable activities		<u>47,966</u>	<u>-</u>	<u>47,966</u>	<u>49,163</u>
<b>Total</b>		<u>73,786</u>	<u>-</u>	<u>73,786</u>	<u>83,317</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable activities		<u>85,309</u>	<u>-</u>	<u>85,309</u>	<u>75,902</u>
<b>NET INCOME/(EXPENDITURE)</b>		(11,523)	-	(11,523)	7,415
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>181,316</u>	<u>-</u>	<u>181,316</u>	<u>173,901</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>169,793</u>	<u>-</u>	<u>169,793</u>	<u>181,316</u>

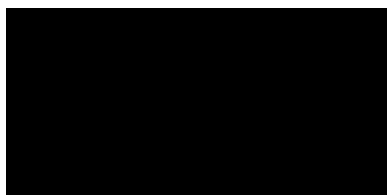
The notes form part of these financial statements

**GARNETHILL HEBREW CONGREGATION**

**BALANCE SHEET**  
**31 AUGUST 2024**

		Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
	Notes				
<b>FIXED ASSETS</b>					
Tangible assets	4	86,700	-	86,700	86,700
<b>CURRENT ASSETS</b>					
Debtors	5	340	-	340	2,660
Cash at bank		<u>130,170</u>	<u>-</u>	<u>130,170</u>	<u>136,881</u>
		130,510	-	130,510	139,541
<b>CREDITORS</b>					
Amounts falling due within one year	6	(47,417)	-	(47,417)	(44,925)
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CURRENT ASSETS</b>		<u>83,093</u>	<u>-</u>	<u>83,093</u>	<u>94,616</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>169,793</u>	<u>-</u>	<u>169,793</u>	<u>181,316</u>
<b>NET ASSETS</b>		<u>169,793</u>	<u>-</u>	<u>169,793</u>	<u>181,316</u>
<b>FUNDS</b>	7				
Unrestricted funds				<u>169,793</u>	<u>181,316</u>
<b>TOTAL FUNDS</b>				<u>169,793</u>	<u>181,316</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 November 2024 and were signed on its behalf by:



The notes form part of these financial statements



**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 and Trustee Investment (Scotland) Act 2005. 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**

Silverware and scrolls are carried at current market values. No depreciation is recognised as the assets should not diminish in value over time.

**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. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**GARNETHILL HEBREW CONGREGATION****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024****3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	34,154	-	34,154
<b>Charitable activities</b>			
Charitable activities	<u>49,163</u>	<u>-</u>	<u>49,163</u>
<b>Total</b>	<u>83,317</u>	<u>-</u>	<u>83,317</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>75,902</u>	<u>-</u>	<u>75,902</u>
<b>NET INCOME</b>	7,415	-	7,415
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>173,901</u>	<u>-</u>	<u>173,901</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>181,316</u>	<u>-</u>	<u>181,316</u>

**4. TANGIBLE FIXED ASSETS**

	Scrolls £	Silverware £	Totals £
<b>COST</b>			
At 1 September 2023 and 31 August 2024	<u>31,700</u>	<u>55,000</u>	<u>86,700</u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u>31,700</u>	<u>55,000</u>	<u>86,700</u>
At 31 August 2023	<u>31,700</u>	<u>55,000</u>	<u>86,700</u>

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Members contributions outstanding	-	2,349
Other debtors	<u>340</u>	<u>311</u>
	<u>340</u>	<u>2,660</u>

**GARNETHILL HEBREW CONGREGATION****NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024****6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Other creditors	<u>47,417</u>	<u>44,925</u>

**7. MOVEMENT IN FUNDS**

	At 1.9.23	Net movement in funds	At 31.8.24
	£	£	£
<b>Unrestricted funds</b>			
General Fund	181,316	(11,523)	169,793
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>181,316</u>	<u>(11,523)</u>	<u>169,793</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General Fund	73,786	(85,309)	(11,523)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>73,786</u>	<u>(85,309)</u>	<u>(11,523)</u>

**Comparatives for movement in funds**

	At 1.9.22	Net movement in funds	At 31.8.23
	£	£	£
<b>Unrestricted funds</b>			
General Fund	173,901	7,415	181,316
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,901</u>	<u>7,415</u>	<u>181,316</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	83,317	(75,902)	7,415
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>83,317</u>	<u>(75,902)</u>	<u>7,415</u>

**GARNETHILL HEBREW CONGREGATION**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

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**7. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.22 £	Net movement in funds £	At 31.8.24 £
<b>Unrestricted funds</b>			
General Fund	173,901	(4,108)	169,793
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>173,901</u>	<u>(4,108)</u>	<u>169,793</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General Fund	157,103	(161,211)	(4,108)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>157,103</u>	<u>(161,211)</u>	<u>(4,108)</u>

**8. RELATED PARTY DISCLOSURES**

During the year £27,500 (2023 - £25,000) was donated by the charity to Garnethill Synagogue Preservation Trust, in respect of regular contributions towards the upkeep and maintenance of the synagogue.

Garnethill Synagogue Preservation Trust is a registered Scottish charitable company, which owns the synagogue and has numerous Trustees in common with Garnethill Hebrew Congregation.

**GARNETHILL HEBREW CONGREGATION****DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and social contributions	25,820	34,154
<b>Charitable activities</b>		
Annual contributions	35,925	36,738
Gift aid	<u>12,041</u>	<u>12,425</u>
	<u>47,966</u>	<u>49,163</u>
<b>Total incoming resources</b>	73,786	83,317
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Management</b>		
Insurance costs	1,123	1,120
Ministers fees	16,500	18,125
Postage and stationery	1,328	1,305
Catering costs	7,916	6,745
Sundries	3,086	1,927
Repairs and maintenance	2,810	3,381
Caretaking and cleaning	17,412	14,371
Affiliation fees	1,427	1,588
Unpaid memberships	5,037	1,200
Donations to GSPT	<u>27,500</u>	<u>25,000</u>
	84,139	74,762
<b>Governance costs</b>		
Accountancy fees	<u>1,170</u>	<u>1,140</u>
<b>Total resources expended</b>	<u>85,309</u>	<u>75,902</u>
<b>Net (expenditure)/income</b>	<u>(11,523)</u>	<u>7,415</u>

This page does not form part of the statutory financial statements