

THE SCOTTISH JEWISH HERITAGE CENTRE
A Scottish Charitable Incorporated Organisation

REPORT AND FINANCIAL STATEMENTS
For the Period ended 30 September 2024

Charity Registered Number SC051205

THE SCOTTISH JEWISH HERITAGE CENTRE

TRUSTEES REPORT

The Trustees present their report and the financial statements for the period ended 30 September 2024. The financial year was extended by one month to form a 13 month financial period.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

PRINCIPAL AIMS AND ACTIVITIES

The centre's principal aims and activities are as follows: -

- 1 To advance education in relation to the history, contribution and contemporary life of the Scottish Jewish community
- 2 To advance the cultural heritage of Garnethill Synagogue through the development, management and operation of the Scottish Jewish Heritage Centre and (as a secondary objective, to be pursued only to the extent that doing so would cause no detriment to the Scottish Jewish Heritage Centre)
- 3 To advance human rights, promote religious and racial harmony, and promote equality and diversity, by engaging with young people and communities (directly or in liaison with education authorities, community and interfaith groups, and others) on issues relating to antisemitism, racism, sectarianism, and the situation of asylum seekers and refugees.

The centre is organised by a Committee which appoints a Centre Manager to administer its affairs.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Number SC051205

Advisors

Bank Bank of Scotland

Independent Examiner

TRUSTEES

The Board of Trustees met on various occasions during the period.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Scottish Jewish Heritage Centre is a Scottish Charitable Incorporated Organisation governed by its Constitution dated 18 August 2021. It is registered as a Charity with the Scottish Charity Regulator.

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TRUSTEES REPORT (Continued)

Appointment of Trustees

In accordance with the Constitution, membership is open to the following:-

Garnethill Synagogue Preservation Trust, incorporated under the Companies Acts with registered number SC 422036 (a Scottish Charity having Scottish Charity number SC043103) and having its Registered Office at c/o D M McNaught & Co, 166 Buchanan Street, Glasgow, G1 2LS

And

Scottish Jewish Archives Centre, incorporated under the Companies Acts with registered number SC210878 (a Scottish Charity having Scottish Charity number SC030542) and having its Registered Office at [REDACTED]

Each of the above members can appoint up to three Trustees to represent their interests. In addition, up to three Independent Trustees can be appointed. All Trustees will remain in office until written notice of their withdrawal as a Trustee is received by the Centre. The minimum number of Trustees required for the Centre to operate is six, while the maximum number is nine.

Organisation

The Trustees of the organisation have appointed a Centre Manager to lead the management of the organisation. The Manager manages the day to day running of the organisation assisted as required by the Trustees and volunteers. The Management Board meets regularly during the period to review the Centre's management, activities and finances. All the Trustees are automatically members of the Management Board.

Remuneration of Key Management Personnel

The Trustees are not remunerated for their work. The Centre Manager is a paid employee of the Centre.

Volunteers

The Charity benefits greatly from the involvement and enthusiastic support of a group of volunteers and the Trustees are most grateful for their time and dedication. Volunteers may be reimbursed for any expenses incurred while carrying out their voluntary work.

REPORT OF THE ACTIVITIES FOR THE PERIOD

Now in its third year, the Heritage Centre continues to receive a growth in visitors on tours and from schools. This academic year, we were visited by 1,486 primary and secondary pupils, almost a 50% increase from 2022-2023. Schools visited from 17 of Scotland's 32 council areas, another increase in our reach across the country.

We are receiving an increased number of secondary-level visits in connection with the Migration & Empire topic of History, which is studied at Nat 5 and Higher level. Jewish immigrants are one of the migrant groups studied, and as such, launched a new Learning Kit on the experience and impact of Jewish immigrants in Scotland in September 2024. The kit is based on original archival materials from the collections of the Scottish Jewish Archives Centre and also uses excerpts from video interviews of two people born in the Gorbals to immigrant parents, who talk about their experience of growing up in the area, and of the community.

This year, we were delighted to be able to offer a new and special school event to commemorate Holocaust Memorial Day. This combined the opportunity to tour the synagogue and see our resources, with the opportunity to hear from three, second-generation speakers. [REDACTED]

THE SCOTTISH JEWISH HERITAGE CENTRE

TRUSTEES REPORT (Continued)

██████████ and her journey from Germany on the Kindertransport as a seven-year-old, then her life with her adoptive parents in Edinburgh. ██████████ told the story of her father ██████████ who left Austria just before the war as a seventeen-year-old supervisor on the Kindertransport. Sharon Grieve spoke about her mother ██████████ originally from Hungary. ██████████ was selected from Auschwitz, along with her mother, to work as a forced labourer in a munitions factory. Thirty-nine pupils plus teachers from six secondary schools from East Renfrewshire, Inverclyde, Edinburgh, Falkirk and Glasgow attended.

During 2023-2024, we welcomed 788 visitors on public tours, an increase of around 100 people on our numbers for the previous year. As tends to be the pattern, Glasgow-based visitors are the largest group over the quieter months but during the summer, visitors from North America greatly out-number those from anywhere else. Across the period we did have visits from people originating from 18 different countries.

This period we have been working with a number of new partners on events. In September 2023, the Wiener Holocaust Library from London held a family history research workshop and displayed their pop-up exhibition, *Fate Unknown: The Search for the Missing after the Holocaust*. The exhibition, with curator's talk, attracted 90 people, and we were delighted to be able to host these events in Glasgow.

September was also the city's annual Doors Open Festival. This period, we were unable to take part by opening the building due to the open weekend event clashing with Rosh Hashanah. However, Manager ██████████ gave a talk alongside Director of the Scottish Jewish Archives Centre, ██████████ during the week at the festival hub at Glasgow University, with 110 people attending. In January, we hosted SCoJeC for a Challah Bake and also the Goethe Institute for an event to mark the anniversary of the Kindertransport.

At the end of February 2024, we were delighted to launch the Hidden Histories Exhibition. Taking a step back in time, this exhibition explores stories about Jewish immigrants around Scotland. Specifically, this new exhibition showcases the Jewish histories of six Scottish towns: Dundee, Greenock, Inverness, Ayr, Falkirk and Dunfermline which all formerly had a synagogue but now, few traces of their Jewish populations remain. We had 45 guests join us for the launch and the exhibition received coverage in local press from the featured towns.

In June, Garnethill Synagogue was the venue for a reception of the IHRA conference – the International Holocaust Remembrance Alliance – for which the UK was this year's host country. Around 260 conference delegates enjoyed opening speeches and a performance from the Mens' Choir, before having the opportunity to explore the building and displays, and go on a walk of the local area, organised by the UK IHRA committee. June also saw us linking up with Refugee Festival Scotland for a guided walk of the Garnethill Refugee Trail.

FINANCIAL REPORT

The financial period end was extended by one month from 31 August to 30 September 2024. During the period, the Heritage Centre received Income of £96,211 (2023: £72,657) whilst its Expenditure was £80,979 (2023: £46,542). The overall Surplus was £15,232 (2023: £26,115). Overall Reserves, both General and Restricted, were increased from £312,048 to £327,280.

The Trustees continue to find new sources of funding whilst developing new projects. They would also like to express its appreciation to its staff, and to the many volunteers, who have helped to keep the Heritage Centre and its activities operating.

THE SCOTTISH JEWISH HERITAGE CENTRE

TRUSTEES REPORT (Continued)

INVESTMENT POLICY

The Centre invests any surplus resources in Bank Deposits, some for short fixed terms while others are available on demand. The interest on these deposits is recognised when the deposit matures.

RISK MANAGEMENT

The Trustees believe that the Charity has sufficient reserves in place to enable it to continue its activities for the current year. In addition, donations and other forms of income are continuing to be received.

A Risk Register was created in consultation with the Board. This is kept by the Secretary and reviewed at each Board Meeting and updated as appropriate,

INDEPENDENT EXAMINER

Jeffrey Jesner has been appointed on a voluntary basis as Independent Examiner and his report is shown on page 6 of the Accounts. He has confirmed his willingness to continue in this position for the current year.

STATEMENT OF TRUSTEES' RESPONSIBILITIES RE THE FINANCIAL STATEMENTS

The Charity Trustees are responsible for preparing a Trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charity's Trustees are obliged to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Centre and of its incoming resources and application of resources, including the income and expenditure for that period.

In preparing the financial statements, the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By order of the Board of Trustees

 Secretary

17 February 2025

THE SCOTTISH JEWISH HERITAGE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE SCOTTISH JEWISH HERITAGE CENTRE FOR THE PERIOD ENDED 30 SEPTEMBER 2024

This report is made solely to the Trustees of The Scottish Jewish Heritage Centre in accordance with the terms of my engagement. To the fullest extent permitted by law, I do not assume responsibility to anyone other than the Centre and its Trustees for my work or this report.

I report on the accounts of the Charity for the period ended 30 September 2024 set out on pages 6 to 9.

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The Charity Trustees consider that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the 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 seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently, I do not express an audit opinion on the accounts.

Independent Examiners Statement

In the course of my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave not been met
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



17 February 2025

THE SCOTTISH JEWISH HERITAGE CENTRE

RECEIPTS AND PAYMENT ACCOUNT

For the Period to 30 September 2024

<u>2024</u>	Notes	Unrestricted Funds £	Restricted Funds £	Repairs Reserve £	Total £
RECEIPTS					
Donations	3	66,988	-	-	66,988
Visitors	4	9,504	-	-	9,504
Grants	5	-	15,158	-	15,158
Other Income		856	-	-	856
Bank Interest		3,705	-	-	3,705
TOTAL RECEIPTS		81,053	15,158	-	96,211
PAYMENTS					
Expenditure on Charitable Activities	6	63,473	14,963	2,543	80,979
SURPLUS FOR PERIOD		17,580	195	(2,543)	15,232
Transfer from Heritage Fund		960	(960)	-	-
NET SURPLUS FOR PERIOD		£18,540	£(765)	£(2,543)	£15,232

<u>2023</u>		Unrestricted Funds £	Restricted Funds £	Repairs Reserve £	Total £
RECEIPTS					
Donations	3	54,988	-	-	54,988
Visitors	4	5,905	-	-	5,905
Grants	5	-	6,815	-	6,815
Other Income		3,510	-	-	3,510
Bank Interest		1,439	-	-	1,439
TOTAL RECEIPTS		65,842	6,815	-	72,657
PAYMENTS					
Expenditure on Charitable Activities	6	42,970	3,572	-	46,542
SURPLUS FOR YEAR		22,872	3,243		26,115
Transfer to Repairs Reserve		(12,084)	-	12,084	-
NET SURPLUS FOR YEAR		£10,788	£3,243	£12,084	£26,115

The notes on pages 8 and 9 form part of these Accounts

THE SCOTTISH JEWISH HERITAGE CENTRE

STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2024

	2024	2023
CURRENT ASSETS		
Bank at 1 September	312,048	285,933
Net Surplus for period	15,232	26,115
	=====	=====
Bank at 31 August 2024	£327,280	£312,048
	=====	=====

Represented by:- FUND BALANCES

	Notes	£	£
General Fund	7	315,261	296,721
Restricted Fund	7	2,478	3,243
Repairs Reserve	7	9,541	12,084
		=====	=====
		£327,280	£312,048
		=====	=====

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 with respect to accounting records and the preparation of financial statements.

The Trustees confirm that the charity was entitled to exemption from an audit and that the audit requirement of Regulation 10(1)(d) of the Accounts Regulations does not apply.

These financial statements were approved by the Trustees on 17 February 2025 and are signed on their behalf by:-



The notes on pages 8 and 9 form part of these Accounts

THE SCOTTISH JEWISH HERITAGE CENTRE

NOTES TO THE ACCOUNTS

For the Period to 30 September 2024

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Receipts

Receipts are recognised when they are received, provided there are no unfulfilled terms or conditions attached to them.

Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

2. LEGAL STATUS OF THE CHARITY

The charity is a Scottish Charitable Incorporated Organisation.

3. DONATIONS

	2024	2023
Donations from Supporters	£66,988	£54,988
	=====	=====

4. VISITORS

	£	£
Visitor Donations	1,242	500
School Visits	2,479	1,710
General Visits	5,783	3,695
	-----	-----
	£9,504	£5,905
	=====	=====

5. GRANTS

These were grants received for educational projects.

THE SCOTTISH JEWISH HERITAGE CENTRE

NOTES TO THE ACCOUNTS

For the Period to 30 September 2024 (Continued)

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2024	2023
	£	£
Salaries	45,958	32,255
Educational Projects	9,011	3,572
Marketing Costs	9,697	4,735
Website and Domain Hosting	1,312	2,630
Learning Kits	2,022	-
School Transport Subsidies	-	150
Insurance	548	544
Energy Costs	2,000	-
Events Costs	718	-
Stationery and Postage	537	393
Repairs	2,670	-
Professional Fees	5,115	1,437
Sundry Expenses	1,391	764
Bank Charges	-	62
	£80,979	£46,542

7. RESERVES

	General Reserves	Restricted Funds	Repairs Reserve	Total
Balance as at 1 September 2023	296,721	3,243	12,084	312,048
Income in Period	81,053	15,158	-	96,211
Expenditure in Period	(63,473)	(14,963)	(2,543)	(80,979)
Transfer From Heritage Fund	960	(960)	-	-
Balance at 30 September 2024	£315,261	£2,478	£9,541	£327,280