

**Shul in the Park (Scotland)**

**Trustees' Report and Financial Statements**

**For The Year Ended 31st March 2025**

**SCOTTISH CHARITY NUMBER SC046529**

# **Annual Report of the Trustees of Shul in the Park (Scotland)**

**For The Year Ended 31st March 2025**

**Registered Scottish charity number SC046529**

**The Maccabi Centre, May Terrace, Giffnock, Glasgow G46 6LD**

## **A Brief History, Current Achievements and Future Developments**

Shul in the Park (Scotland) was established as a charity in May 2016 but undertook no operational activities until May 2024. From this date all the operational activities of the organisation have been processed through the charity, effectively giving 11 months of activity covered in these accounts.

The main focus of activity in the year has been on the holding of services, religious education, the Rabbi's outreach work and the holding of communal events. In this respect the charity has held regular Friday evening, Shabbat and Sunday morning services, special services to cover all the main Jewish festivals and a range of community events, such as the Pesach Community Seder.

Future developments consist of mainly building on the achievements of the current year, especially in terms of the Rabbi's outreach work. Also, despite this being Shul in the Park's first year operating as a charity, in 2026 it will be celebrating 25 years of service to the community, and to celebrate this it intends to hold a "Special 25th Anniversary Dinner". The dual purpose of this event being to celebrate this milestone with the community and also to generate a surplus that would be added to the charity's general reserve fund.

## **Governing Documents**

### **The Trust Deed**

The charity's governing document is its Trust Deed. This sets out the charity's constitution including the areas of activity within which it must operate. These activities are stated as follows:

'To operate as an Orthodox Jewish synagogue and through that medium to advance religious education and knowledge, and to assist those in need through age, health, disability, financial hardship or other disadvantages. Its area of activity covers the whole of Scotland, although it will be predominantly operating in the Glasgow and surrounding areas'.

The deed also sets out how the charity must conduct itself internally - including how trustees are elected, how they must conduct themselves, how meetings are to be conducted and the responsibilities of trustees in terms of financial controls, audit matters and governance.

## **Internal Financial Procedures and Controls**

To supplement the trust deed, the charity has established a range of financial procedures and controls all with the aim of safeguarding the charity's resources. These financial controls have been approved by the trustees and are reviewed on a regular basis.

## **Statement on Reserves**

The charity is not committed to large amounts of overhead spending and the trustees are therefore happy that it can continue to undertake the activities it has received funding for without significant unrestricted funds being held. This policy will be subject to periodic review.

## **Income and Beneficiaries**

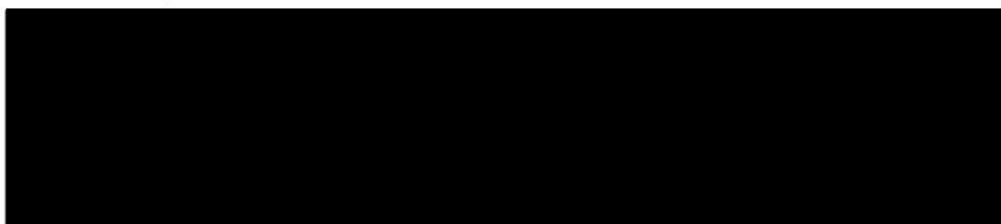
The charity's income can consist of membership fees, donations (personal and commercial), legacies and where appropriate - through grant funding applications. The beneficiaries of the income will be those persons detailed in the trust deed in line with the organisation's charitable objectives.

## Annual Report of the Trustees of Shul in the Park (Scotland) - continued

### Trustees and Key Personnel

The charity's trust deed requires a minimum of three trustees and a maximum of four. The trustees receive no remuneration and have not claimed for any reimbursement of expenses in the year.

During the year the trustees have been:



The operational management of the charity is undertaken by [REDACTED] and the [REDACTED] with administrative support from:



### Annual Financial Statements

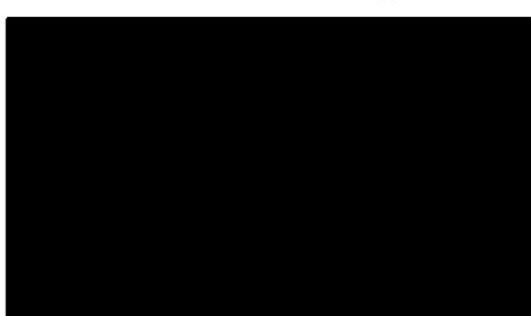
In the year under review the charity's income was £61,373 (2024: £0), with expenditure of £56,420 (2024: £0), giving a surplus of £4,953 (2024: £0), this being the cash balance held on 31 March 2025.

These accounts were subject to an independent examination (see separate report on page 7) and this was carried out by O'Haras, Chartered Accountants of Clarkston.

In presenting this first set of operational accounts the trustees are confident, given the safeguards and controls it has in place, that the Charity has a long-term viable future and as such can satisfy the necessary going concern criteria.

It should be noted that as the charity only became operational in May 2024 financial accounts have not previously been required. This has been with the agreement of the Scottish charities regulator OSCR, where Annual Trustees' Reports have been submitted, without accounts.

Signed on behalf of the charity's trustees.



Shul in the Park (Scotland)

Receipts and Payments Accounts  
For The Year Ended 31st March 2025

	Unrestricted funds £	Restricted funds £	Total funds current period £	2024
<b>Receipts</b>				
Donations and gift aid claimed	39,671	1,380	41,051	-
Grants	-	-	-	-
Receipts from fundraising activities	20,285	-	20,285	-
Sundry income	37	-	37	-
Gross receipts from other charitable activities	-	-	-	-
<i>Total receipts</i>	<b>59,993</b>	<b>1,380</b>	<b>61,373</b>	<b>-</b>
<b>Payments</b>				
Expenses for fundraising activities	1,000	-	1,000	-
Payments relating directly to charitable activities	54,215	1,205	55,420	-
<i>Total payments</i>	<b>55,215</b>	<b>1,205</b>	<b>56,420</b>	<b>-</b>
<i>Net receipts / (payments)</i>	<b>4,778</b>	<b>175</b>	<b>4,953</b>	<b>-</b>
Transfers to / (from) funds	-	-	-	-
<i>Surplus / (deficit) for year</i>	<b>4,778</b>	<b>175</b>	<b>4,953</b>	<b>-</b>

**Shul in the Park (Scotland)**

**Statement of Balances**  
**As at 31st March 2025**

	Unrestricted funds	Restricted funds	Total current period	2024
	£	£	£	
Cash and bank balances at start of year	-	-	-	-
Surplus / (deficit) shown on receipts and payments account	4,778	175	4,953	-
<b>Cash and bank balances at end of year</b>	<b>4,778</b>	<b>175</b>	<b>4,953</b>	<b>-</b>

Dated : 30th November 2025

# Shul in the Park (Scotland)

## Notes to the Accounts

### 1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

### 2 Fund accounting

Funds held by the charity are either:

Unrestricted general funds which can be used in accordance with the charitable objectives at the discretion of the trustees and arises from donations and core grant funding.

Restricted funds which can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when the donor specifies that funds can only be applied to a particular purpose.

### 3 Trustees remuneration and transactions

No trustees received remuneration of any form from the charity.

Donations of £3,422 were received from four people who served as trustees during the year.

### 4 Receipts

The charity is mostly funded by donations received from private individuals and businesses for core purposes or restricted to particular activities along with advertising revenue from the bi-annual magazine shown as income from fundraising activities.

The restricted funds are broken down in the notes to the accounts.

### 5 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Total current period	2024
	£	£	£	
Staff costs	23,370	150	23,520	-
Catering for synagogue events	13,065	75	13,140	-
Use of Rabbi's house for charity purposes	3,996	-	3,996	-
Religious articles and services	1,648	763	2,410	-
Rabbi's workwear	828	-	828	-
Travel costs	6,464	217	6,681	-
Telephone	2,429	-	2,429	-
Postage and stationery	935	-	935	-
Donations and gifts	1,364	-	1,364	-
Sundry expenses	66	-	66	-
Bank fees	50	-	50	-
	54,215	1,205	55,420	-

## Shul in the Park (Scotland)

### NOTES TO THE ACCOUNTS - CONTINUED

#### 5 Breakdown of restricted funds

	Torah Scroll renovations	Total restricted funds
<b>Receipts</b>		
Donations	1,380	1,380
	1,380	1,380
<b>Payments</b>		
Payments relating directly to charitable activities	1,205	1,205
	1,205	1,205
<i>Net receipts / (payments)</i>	175	175
<i>Transfers to / (from) funds</i>	-	-
<i>Surplus / (deficit) for year</i>	175	175

#### Nature and purpose of funds

Restoration of donated scrolls and providing new coverings.

**Independent Examiner's Report to the Members of**  
**Shul in the Park (Scotland)**

I report on the financial statements of Shul in the Park (Scotland) for the year ended 31st March 2025 as set out on pages 1 to 6.

**Respective responsibilities of trustees and auditors**

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 (as amended). 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 examiner's statement**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 view given by the accounts.

**Independent examiner's opinion**

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 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.

O'Haras Accountants Ltd  
1 Golf Road  
Clarkston  
Glasgow  
East Renfrewshire  
G76 7HU

Dated: 2/12/25