

**Clarkston Chanukah Celebration Association
Unaudited Financial Statements**

30 June 2024

MARTIN AITKEN & CO LTD
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Clarkston Chanukah Celebration Association

Financial Statements

Year ended 30 June 2024

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Clarkston Chanukah Celebration Association

Trustees' Annual Report

Year ended 30 June 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 30 June 2024.

Reference and administrative details

Registered charity name	Clarkston Chanukah Celebration Association
Charity registration number	SC051087
Principal office	1B Helena House Clarkston Toll Glasgow G76 7RA

The trustees



Independent examiner

Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Structure, governance and management

Governing document

Clarkston Chanukah Celebration Association ("the charity") is a SCIO and a recognised Scottish Charity (No SCO51087), governed by its constitution.

Appointment of Trustees

New trustees are appointed at the discretion of the Board. There is no fixed term for trustees. Any new trustees would take part in an induction programme which aims to familiarise them with the charity's values, aims and objectives together with its day-to-day operations, in addition to clarifying their statutory responsibilities as trustees of a charity.

Organisational structure

The trustees are responsible for the overall direction of the charity and serve on a voluntary basis.

Objectives and activities

The main objective of the charity is to mark the Jewish festival of Chanukah and the celebration of religious freedom.

Clarkston Chanukah Celebration Association

Trustees' Annual Report (continued)

Year ended 30 June 2024

Achievements and performance

A successful event had been held in December of 2023 at Clarkston Halls. The event was attended by many dignitaries including the Provost of Eastwood, the local MP, the Vice Lord-Lieutenant and the Deputy Lord Lieutenant. Local Church leaders attended including [REDACTED]
The candles were kindled by [REDACTED]

The expenses amounted to £3,519.09. The deposit for the hire of the hall was £50. The cost of the children's entertainer was £200. The sum paid to East Renfrewshire Council over and above the deposit for the hall hire was £185.20. The catering costs were £101.25 to Newlands Bakery for doughnuts, £158.33 paid to Partyrama for paper plates and paper cups and napkins and £1,020 to Friends of Lubavitch for the sandwiches etc. [REDACTED] was reimbursed £21.68 for black bags and plastic cutlery. Because of the situation with regards to security it was decided to have a security guard and the total paid to the security guard and the waitresses, and the caretakers was £320. The band (Alba Challah) was paid £1,200. There were charges of £27.77 for plastic tablecloths and £19.40 for arts and crafts items for the children. The soft drinks and the sugar sachets cost £13.49. At the last-minute extra doughnuts were bought from Newlands Bakery at a cost of £22.

The Glasgow Jewish Community Trust paid £1,500. Netherlee and Clarkston Trust paid £500. Mr and [REDACTED] paid £25. Giffnock Newton Mearns Synagogue paid £500. That left a shortfall of £994.09 which was met by Claphams.

The charity has a bank account, and this holds the sum of £100 which was paid by Bank of Scotland as compensation for the delay in opening the bank account.

There have been no changes in the trustees.

Netherlee and Clarkston Charitable Trust have agreed to pay £500 for the December 2024 pre Chanukah event. The hall will be closed during the Chanukah period. The hall is booked for 15.12.24 so the event will not include kindling of Chanukah lights.

For December 2024 we are going to have a disc jockey instead of a band which should restrict the cost and a funding application was made to Glasgow Jewish Community Trust which agreed to provide £1500.

Financial review

The income ingathered matched the expenses for the year and left neither a surplus or deficit for the year ended 30 June 2024. The balance on reserves carried forward was £100 (2023 £100).

The trustees' annual report was approved on26/7/24..... and signed on behalf of the board of trustees:

[REDACTED]
Trustee

[REDACTED]
Trustee

Clarkston Chanukah Celebration Association

Independent Examiner's Report to the Trustees of Clarkston Chanukah Celebration Association

Year ended 30 June 2024

I report to the trustees on my examination of the financial statements of Clarkston Chanukah Celebration Association ('the charity') for the year ended 30 June 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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

Independent Examiner

Martin Aitken & Co Ltd
Chartered Accountants
Caledonia House
89 Seaward Street
Glasgow
G41 1HJ

Date: 26/07/24.

Clarkston Chanukah Celebration Association

Statement of Financial Activities

Year ended 30 June 2024

		2024		2023
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	3,519	3,519	2,816
Other income	5	—	—	100
Total income		<u>3,519</u>	<u>3,519</u>	<u>2,916</u>
Expenditure				
Expenditure on charitable activities	6,7	3,519	3,519	2,816
Total expenditure		<u>3,519</u>	<u>3,519</u>	<u>2,816</u>
Net income and net movement in funds		—	—	100
Reconciliation of funds				
Total funds brought forward		100	100	—
Total funds carried forward		<u>100</u>	<u>100</u>	<u>100</u>

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

The notes on pages 6 to 8 form part of these financial statements.

Clarkston Chanukah Celebration Association

Statement of Financial Position

30 June 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		100	100
Net current assets		100	100
Total assets less current liabilities		100	100
 Funds of the charity			
Unrestricted funds		100	100
Total charity funds	9	100	100

These financial statements were approved by the board of trustees and authorised for issue on
26/11/24, and are signed on behalf of the board by:

Trustee

Trustee

The notes on pages 6 to 8 form part of these financial statements.

Clarkston Chanukah Celebration Association

Notes to the Financial Statements

Year ended 30 June 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is 1B Helena House, Clarkston Toll, Glasgow, G76 7RA.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates: Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Clarkston Chanukah Celebration Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Donations	<u>3,519</u>	<u>3,519</u>	<u>2,816</u>	<u>2,816</u>

5. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income type 1	<u>—</u>	<u>—</u>	<u>100</u>	<u>100</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Chanukah Event	<u>3,519</u>	<u>3,519</u>	<u>2,816</u>	<u>2,816</u>

7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Chanukah Event	<u>3,519</u>	<u>3,519</u>	<u>2,816</u>

8. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

9. Analysis of charitable funds

Unrestricted funds

	At At 1 July 2023 £	Income £	Expenditure 30 June 2024 £	At £
General funds	<u>100</u>	<u>3,519</u>	<u>(3,519)</u>	<u>100</u>
	At At 1 July 2022 £	Income £	Expenditure 30 June 2023 £	At £
General funds	<u>—</u>	<u>2,916</u>	<u>(2,816)</u>	<u>100</u>

Clarkston Chanukah Celebration Association

Notes to the Financial Statements *(continued)*

Year ended 30 June 2024

10. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	100	100

	Unrestricted Funds £	Total Funds 2023 £
Current assets	100	100

Clarkston Chanukah Celebration Association

Management Information

Year ended 30 June 2024

The following pages do not form part of the financial statements.

Clarkston Chanukah Celebration Association

Detailed Statement of Financial Activities

Year ended 30 June 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Donations	<u>3,519</u>	<u>2,816</u>
Other income		
Other income type 1	—	100
Total income	<u><u>3,519</u></u>	<u><u>2,916</u></u>
Expenditure		
Expenditure on charitable activities		
Event costs	<u>3,519</u>	<u>2,816</u>
Total expenditure	<u><u>3,519</u></u>	<u><u>2,816</u></u>
Net income	—	100

Clarkston Chanukah Celebration Association
Notes to the Detailed Statement of Financial Activities
Year ended 30 June 2024

	2024 £	2023 £
Expenditure on charitable activities		
Chanukah Event		
<i>Activities undertaken directly</i>		
Event costs	<u>3,519</u>	<u>2,816</u>
Expenditure on charitable activities	<u>3,519</u>	<u>2,816</u>