

Charity registration number SC016924 (Scotland)

EDINBURGH HEBREW CONGREGATION (EHC) SCIO
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

LEGAL AND ADMINISTRATIVE INFORMATION

Minister	Rabbi David Rose
Trustees	Matthew Shaps (Chair) Hilary Rifkind (Vice Chair) Hannah Baker (Honorary Treasurer) Peter Bennett Alice Goodman Suzie Kelpie (Appointed 25 June 2025) Carol Levstein (Warden) Avery Meiksin Molly Seckl Raymond Taylor (Appointed 25 June 2025)
Honorary Vice Presidents	John Danzig Hilary Rifkind Raymond Taylor
Community Centre Committee	Carol Levstein (Chair) Betsy Dorfman (Treasurer) Sigal Finlay Merav Gardi Alice Goodman (until August 2025) Merav Harel Suzie Kelpie Elaine Levy Janet Mundy Hilary Rifkind
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

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EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The trustees present their annual report and financial statements for the year ended 31 December 2025.

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 2025

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 2025.

EHC achieved a great deal in the past year, with several successful major events. Our popular Diner returned in August during the Edinburgh Festival; we had a record number of distinguished guests at our Annual Civic Service; and for the first time we held a Chanukah Market, which attracted many new people to the synagogue. Our Community Centre Committee put on very well-attended events, including the Quiz night, Chanukah Dinner and coffee mornings. The Festival Open Day, organised jointly with the Edinburgh Jewish Cultural Centre, was another strong favourite.

We continue to attract increasing numbers of younger people to our activities and our Services, including students and toddlers. Not only did our Children's Service continue to thrive, we also held a very well-attended Children's Chanukah party, and there is every sign of a very young generation offering promise for EHC's future development. The tremendous impact of the student Chaplains, Rabbi Eliran and Ayalah Shabo, has boosted the involvement of students in our activities.

2025 was, tragically, a year of increasing threats to the Jewish community. The attack on Heaton Park Synagogue in Manchester on Yom Kippur sent a shock wave through Jews in the UK. The First Minister of Scotland came to our synagogue that day to offer condolences and solidarity to the community. and he came again to the Chanukah lighting in City Chambers after the Bondi Beach massacre of Jews in Australia.

We have not been deterred by this and have, if anything, increased our activities, as this report demonstrates. But we have also invested considerably in security improvements in 2025, with a new CCTV system funded by CST, and other works grant-aided by the Nuremberg Trust, and continually review and strengthen measures to keep the community and our building safe, together with Police Scotland and the Community Security Trust (CST).

In January 2025, the Jewish Council of Scotland (JCoS) was launched, succeeding the Scottish Council for Jewish Communities (SCoJeC) to become the unified voice for Jewish people in Scotland, Edinburgh plays a stronger role, with myself, as EHC Chair serving on the JCoS Executive and the Chair of Sukkat Shalom as Secretary. A new Director, Carmen McPherson, was appointed in October, and she attends EHC. JCoS has already had some impact with a higher profile in the media.

For the first time in many years we are in surplus (though have payments held over to 2026). This means that, as in the last two previous years, we have shown considerable improvement compared to the 2022 deficit of over £20,000. This achievement is attributable to our efforts on financial management, to the generosity of our donors and the success of our events and activities - but there is much 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.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Holocaust Memorial Day: The theme in 2025 was 'For a Better Future' and the Scotland-wide event, attended by several EHC members took place at the Scottish Parliament on 30 January.

Jewish-Christian Shabbat Dinner: Over 80 people attended the Friday night dinner on 28 February to launch the Edinburgh Branch of the Council of Christian and Jews.

Extraordinary Life and Times of Esta Henry: A talk on this remarkable Jewish woman was given by Andy Arthur, local historian, on 23 February,

Purim: Purim was celebrated on the evening of Thursday 13 March with a Megillah reading followed by a Purim Seudah. On Friday morning morning the Megillah was also read.

Pesach: As the first night of Seder fell after Shabbat and could not start until 9.30pm, there was no communal Seder this year, though Rabbi Rose held a Seder for members of the community in his own home on 10 April.

Yom HaShoah: The annual Commemoration was held at the Peace Park in Princes Street Gardens on Wednesday 23 April. After an introductory welcome by the Chair, Matthew Shaps, the Depute Lord Provost, Councillor Lezley Marion Cameron, gave an address. Andrea Torres, Chair of Edinburgh Liberal Jewish Community, gave a Lev Chadash Siddur reading, and Sara Lurie read 'Return to Washington Heights', by Richard Kalfus.

Yom Hazikaron: On the evening of Wednesday 30 April, the annual commemoration for Yom Hazikaron took place, with a ceremony and videos to remember all the men and women who gave their lives to protect Israel and all those who were lost in terror attacks. The celebration of **Yom Ha'atzmaut** followed, with presentations about different aspects of Israel, and a meal.

Shavuot: A Seudah and Learning took place on the evening of Sunday 1 June. On Monday 2 June the service was followed by a Communal lunch, cheese cakes having been baked in-house by several ladies.

Interfaith: On Sunday 8 June the Edinburgh Hebrew Congregation was invited to a lunch at St Albert's Catholic Chaplaincy, hosted by Father Dermot Morrin.

Annual Cheder Prize-giving: On Sunday 22 June the children of the Cheder gave presentations of their work and each of the children was presented with a prize.

EHC Festival Pop-Up Kosher Diner: The Diner returned in 2025 and ran for six days in August, attracting 262 visitors. It was very well managed by Jonathan Adler and his team of volunteers, who created a convivial atmosphere and enjoyable experience.

Festival Open Day: This popular event took place on Sunday 10 August, organised jointly by EHC and Edinburgh Jewish Cultural Centre Committee. David Neville and Adrian Harris compiled and presented the programme, introducing artists from the Edinburgh Festival Fringe who performed extracts from their shows, which had a Jewish cultural element. Lunch was also provided and the day was well-attended by tourists and by members of the Edinburgh and Glasgow communities.

Annual Civic Service: The Annual Civic Service, held on Shabbat 16 August, was attended by the Rt Hon Lord Provost, Councillor Robert Aldridge, together with Councillors and High Constables of the City of Edinburgh. A record number of over 60 MSPs, MPs and other dignitaries were present, thanks to the excellent work of Edward Green. The service was conducted by Rabbi Rose. At the kiddush the Chair, Matthew Shaps 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.

Remembering the Events of 7th October and the hostages: On Sunday 5 October members attended the vigil outside the Scottish Parliament and then returned to EHC for a discussion led by Rabbi Rose.

A weekly vigil for the Israeli hostages continued to be held outside the Scottish Parliament during First Ministers Questions on Thursday lunchtimes. Avinatan Or, the hostage adopted by EHC, was one of the 20 living hostages released on October 13, 2025.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

High Holy Days 5786

Rosh Hashanah: Synagogue services were held on 23 and 24 September. We welcomed the student Joshua Shatz, who blew the Shofar extremely well. Rabbi Rose composed a Prayer for Peace which was introduced on Rosh Hashanah.

Kol Nidre and Yom Kippur: The services were held on 1 and 2 October, with the participation of the Synagogue Choir. A well-attended After the Fast meal followed the end of the fast.

Three people were killed at Heaton Park synagogue in Manchester on Yom Kippur, and the First Minister of Scotland came to speak to the congregation before Neilah to express his horror, and his support for the Jewish community.

Succot: Services during the week from 7 to 14 October were followed by kiddush outside in the shul garden in the Rabbi's succah. During Chol Hamoed a special meal for young adults was held in the Succah, organised by Alex Bartholomew and Sydney Switzer of the Jewish Council of Scotland.

Simchat Torah: The Honorary Officers had pleasure in bestowing the honour of Chatan Torah on David Grant and Chatan Bereishit on Ofer Busani. On the evening of Tuesday 14 October and morning of 15 October special kiddushim followed the services.

Remembrance Day Commemoration: This took place on Sunday 9 November in the Marian Oppenheim Hall. Rabbi Rose conducted the commemoration, with singing by the Choir, under the direction of Judy Gilbert. Readings were given by Shirley Bennett, Gidona Henderson, Susan Hyams, Ann Lurie and Andrea Torres. The bugler Angus Edmond played The Last Post and Reveille, and the Standard Bearers were Edward Green and Philip Oppenheim. Afternoon tea was then held in the Community Centre.

Chanukah: For the first time a Chanukah market was held in the EHC Hall, organised by Alex Bartholomew and Art Lush, and was attended by about 180 people, including many who were not EHC regulars. There was a mix of activities, stalls and food contributing to a successful event.

The Community Centre Committee held a Chanukah dinner on Saturday 20 December with candle lighting, and entertainment by jazz singer Jess Abrams and friends.

A successful children's Chanukah party with many activities was held on Sunday 21 December, organised by Lola Kurz.

RABBI ROSE

Rabbi David Rose 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 occasionally 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 15 visits to the synagogue by schools and other youth groups throughout the year.

Rabbi Rose continues to be active with the interfaith organizations and is well respected in these circles. He is joint Chair of the Edinburgh Council of Christian and Jews, which he was instrumental in setting up in 2025. He led a demonstration Seder for Religious Leaders at the French Consulate in April. He attended a European Rabbinical conference in Paris in March and the Chief Rabbi's conference in London in September.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

HONORARY OFFICERS

I would like to thank our Honorary Treasurer, Hannah Baker, and the Assistant Treasurer, Hilary Rifkind, for the amount of time they spend in looking after our finances and preparing the financial statements.

Hilary Rifkind's support as Vice Chair has continued to be invaluable, and I am most grateful for her unstinting dedication to the community.

Sincere thanks go to Alice Goodman, for all she does as Administrator and to David Grant who maintains and updates our website, conducts many highly informative tours of the synagogue and plays a very supportive role in the EHC Admin Team.

We boosted our social media this last year, with thanks to Sara Lurie for running Facebook and Alex Bartholomew for organising the Instagram site.

Independent Examiner: The Board takes this opportunity to express its sincere appreciation to Ivan Houston of Scholes CA for his services as Independent Examiner.

CARETAKER

Our caretaker Richie Anderson 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

Services: Regular weekly services take place on Friday nights, Shabbat and on Sunday mornings. The very successful Children's Service (and gluten free kiddush) continued throughout the year 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 Lawrence Taylor who has regularly davened Mincha on Friday evening and Shacharit on Shabbat.

Wardens: I would like to extend thanks to Arnold Rifkind, who has been a most efficient Senior Warden, and to Lawrence Taylor for his much-appreciated efforts as Junior Warden.

This year we appointed a Women's Gabbai/Warden, Carol Levstein, who arranged for women to give a regular 'Dvar Torah' and to carry round the Sefer Torah to women during the Service. Many thanks for her pioneering work in the community.

Shammas: The Community continues to be very grateful to Gershon Mendick who has continued to act as a diligent and efficient Honorary Shammas.

Mikvah: Thanks go to Jane Ansell who supervises the use of the Mikvah.

Yahrzeit: Members are advised of the date of Yahrzeits by the Senior Gabbai, Arnold Rifkind. Any member wishing to erect memorial plaques on the Yahrzeit Boards should contact Gershon Mendick.

COMMUNITY SUPPORT

Many thanks are extended to Edward Green, in his role of Welfare Convenor, for his dedication in giving support and personal involvement in the care of the elderly and infirm, and to Sara Lurie who has assisted Edward.

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 Joyce Sperber, who carries out this role with great sensitivity and care.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 Arnold Rifkind once again creating a fascinating and enjoyable selection of questions. The regular coffee mornings before Shavuot and Rosh Hashanah were well attended and supported by the community, with fascinating talks by our guest speakers Liz Berg and Jonathan Seckl. The Annual Chanukah dinner proved a great musical success (as mentioned under Chanukah events above).

Particular thanks to Elaine Levy, who coordinates the bookings of multiple hall hires, to Betsy Dorfman, who works hard to manage to community centre accounts, and to the committee chair, Carol Levstein, for her tireless efforts throughout the year.

Green Team: The Green Team, led by Lesley Danzig, continued to conduct tours of the Biblical Garden in 2025, extending the original number of plants with contributions from friends and members. The garden was a large part of the Green Team's work but a project to fix bike anchors to the front forecourt was also begun to allow members and students to leave their bikes safely parked. Kitchen signage was enhanced to encourage recycling and putting uncooked food residue to compost in the garden.

In March, a large, anonymous donation was received which allowed the team to investigate the removal of some self seeded trees, set to grow twice their existing height. The planning of a fruit orchard to replace them was begun.

In May the Green Team organised a well attended vegetarian Eco Shabbat Kiddush.

Organic produce such as potatoes, cucumbers, herbs and lettuce that had been grown in the garden was distributed to members and friends from June onwards.

A very successful community effort in September was held when Cheder children and parents together with interested members and friends were invited to lend a hand in the garden, do some weeding, plant bulbs and other garden tasks.

By October, Frontier Forestry had felled the trees and the pile of resulting wood chips was spread over the weeds in the garden. Offers to plant a fruit tree with a dedication plaque were sent out in EHC's Newsletter, with considerable success.

The list of garden volunteers grew in 2025 although sadly one of our dedicated volunteers, Dorothe Kaufmann, died in November. That same month funding was received from Edinburgh Council for a much needed garden shed, principally for the growing number of tools and general equipment. More volunteers are always welcome to join in this rewarding activity.

The Green Team continued to meet quarterly on Zoom and to produce a regular Newsletter plus crossword, updating EHC members and Friends on Team activities and environmental interests. They also regularly participated in 'Eco Teams Meet', run by EcoJudaism to exchange ideas with other Eco Teams around the UK.

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 Hilary Rifkind, 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.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Lunch Club: The Thursday Lunch Club has become a weekly social event, with delicious and innovative meal enjoyed by all. We thank Shirley Bennett and Harriet Lyall for all their work in running the Lunch Club

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.

Adult Education: Supplementing Rabbi Rose's work, Eli Atad continued giving much-valued weekly adult education classes, including Tanach study, and Modern Hebrew.

Education Committee: Many thanks to Sara Lurie for chairing the Education Committee.

Students: Edinburgh University Jewish Society is flourishing under the guidance of Chaplains Rabbi Eliran and Ayalah Shabo. Over 200 students attended the Erev Rosh Hashanah 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: Matthew Shaps continued his role as Security Officer. Security arrangements were strengthened further during 2025 following the October 7 2023 attacks in Israel, and increased antisemitic threats and attacks. We received additional grants for guarding from the Community Security Trust (CST) to support this. We thank Bruce Ballantyne and Paul McPhail who have put in considerable time since September 2025 as CST volunteers. They supplemented our licensed guard, Ari Koumas, and Arunas Bagdonas worked as our guard when required. We also received a grant of £6,100 from the Community Security Trust for the replacement of our CCTV system. This is considerably improved and more useful to EHC, Police Scotland and CST. It is linked up to CST and we thank them for funding it. We also received £4,000 from the Nuremberg Trust for security improvements, for which we are very grateful. This has been spent on replacing external lighting and a programme of further work to be carried through into 2026.

EHC Newsletter: The weekly EHC Newsletter giving key information and news of events has been produced ably and efficiently by Alice Goodman. We are very grateful to her for this work.

Website: We thank David Grant for continuing to develop and update the content of the EHC 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 Edward Green, together with the Treasurer Sylvia Donne, for their diligence in ensuring a most impressive production with a continued high standard of content.

Building: I would like to thank Arnold Rifkind for his many years of managing the synagogue complex. In 2025 Susie Kelpie took over the role of Building Convenor and has been ensuring that all required repairs are carried out efficiently.

Social Action: At Christmas, Susie Kelpie, Betsy Dorfman, Merav Gardi, Omri Gardi and friends cooked dinner for 60 people at the Bethany Homeless Hub hostel.

Tours: Many informative tours of the synagogue are conducted by David Grant, with John Danzig also leading several. These raise significant income. Many thanks to both of them.

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.

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Kosher Products delivered to Edinburgh: Mark's Deli in Glasgow (0141 638 8947) delivers to the Edinburgh Synagogue, 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 Mark.

APPEALS

Board of Deputies and SCoJeC Voluntary Levy: A sum of £930 was raised in donations from members in response to the appeal from Edward Green, 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 Jewish Council of Scotland, formerly the Scottish Council of Jewish Communities.

Yom Kippur Appeal: The Board extends grateful thanks to Gershon Mendick who collected £1,360 in 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 £6,273 (including matched funding contributions and Gift Aid).

The Board of Management wishes to congratulate:

Birthdays:

Rabbi Rose on the occasion of his 60th birthday in March 2025

Janet Mundy on the occasion of her 70th birthday in April 2025

Sara Lurie on the occasion of her 70th birthday in May 2025

Anniversaries:

Shirley and Peter Bennett on the occasion of their Diamond Wedding Anniversary in September 2025

Batmitzvah:

Abigail McQueen on the occasion of her Batmitzvah in November 2025

Kiddushim:

Special kiddushim were held during the year by:

Susie and Jonathan Adler to celebrate Jonathan's recovery from ill health

Molly Seckl in memory of her late father

Susie Kelpie in memory of her late mother

A Shabbat lunch was given by Rabbi Rose on the occasion of his 60th birthday, which was held on Shushan Purim, 15 March

Sigal and Niall Finlay to celebrate family occasions

Janet Mundy on the occasion of her 70th birthday and her granddaughter Willow's 5th birthday

David Kaplan in memory of his late father

Louis Mendelsssohn on the occasion of his Second Barmitzvah

Sara Lurie and Matthew Shaps on the occasion of Sara's 70th birthday

Philip and Rosie Oppenheim

David Kaplan in memory of his late mother

Judy and Anthony Gilbert

Margaret Aronson in memory of her late husband

Edward and Maryla Green on the occasion of the annual Civic Service

Jane Ansell for her granddaughter's Bat Simcha

Sharon Ogilvie to celebrate the birth of Avia and Ofer Busani's baby daughter

David and Julie Meyer on the occasion of Rosa's 4th birthday

Shirley and Peter Bennett on the occasion of their 60th Wedding Anniversary

Susie and Jonathan Adler in memory of Susie's late mother

The Gardi-Kisilevitz family in memory of Merav's late father

Elaine Levy to thank the community for their support after her walking accident

Merav Harel and Gustavo Durais on the occasion of Ivri's 2nd birthday

Moria and Richard McQueen on the occasion of Abigail's Batmitzvah

Hilary and Arnold Rifkind on the occasion of Hilary's Second Batmitzvah

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

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025 to 31st December 2025.

This year produced an increase in respect of Unrestricted Activities of £9,632 (2024 deficit: £10,602) and an increase in respect of Restricted Activities of £715 (2024 increase: £3,551). This resulted in an overall increase for the year of £10,347 (2024 deficit: £7,051).

It is the policy of the charity that unrestricted funds that have not been designated for a specific use should be maintained at a level equivalent to between three and six months' 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.

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 2025

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

Matthew Shaps (Chair)

Hilary Rifkind (Vice Chair)

Hannah Baker (Honorary Treasurer)

Peter Bennett

Jon Cooper

(Resigned 25 June 2025)

Sam Gaus

(Resigned 25 June 2025)

Alice Goodman

Suzie Kelpie

(Appointed 25 June 2025)

Carol Levstein (Warden)

Avery Meiksin

Sara Nerberg

(Resigned 25 June 2025)

Arnold Rifkind (Warden)

(Resigned 25 June 2025)

Molly Seckl

Joyce Sperber

(Resigned 25 June 2025)

Lawrence Taylor (Warden)

(Resigned 25 June 2025)

Raymond Taylor

(Appointed 25 June 2025)

Organisational Structure: The Trustees in the Board of Management are elected and the Board 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.



Matthew Shaps (Chair)

Trustee

Dated: 11/6/26

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 2025, which are set out on pages 12 to 23.

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

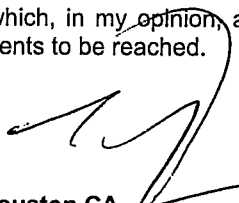
In the course of my examination, no matter has come to my attention

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 2006

have 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.



Ivan Houston CA
Chartered Accountant
Independent Examiner

8 Walker Street

Edinburgh

EH3 7LA

Date: 26/8/26

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies	3	67,604	8,876	76,480	33,824	6,706	40,530
Charitable activities	4	53,934	-	53,934	54,385	-	54,385
Other trading activities	5	22,711	5,297	28,008	14,409	5,245	19,654
Investments	6	7,098	-	7,098	7,020	-	7,020
Other income	7	9,096	-	9,096	9,096	-	9,096
Total income		160,443	14,173	174,616	118,734	11,951	130,685
Expenditure on:							
Raising funds	8	22,937	2,520	25,457	14,503	2,221	16,724
Charitable activities	9	131,374	7,438	138,812	114,833	6,179	121,012
Total expenditure		154,311	9,958	164,269	129,336	8,400	137,736
Net income/(expenditure)		6,132	4,215	10,347	(10,602)	3,551	(7,051)
Transfers between funds		3,500	(3,500)	-	-	-	-
Net movement in funds	10	9,632	715	10,347	(10,602)	3,551	(7,051)
Reconciliation of funds:							
Fund balances at 1 January 2025		669,226	48,938	718,164	679,828	45,387	725,215
Fund balances at 31 December 2025		678,858	49,653	728,511	669,226	48,938	718,164

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 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	14		474,012		472,234
Current assets					
Debtors	15	19,630		13,415	
Cash at bank and in hand		239,197		236,004	
		258,827		249,419	
Creditors: amounts falling due within one year	16	(4,328)		(3,489)	
Net current assets			254,499		245,930
Total assets less current liabilities			728,511		718,164
The funds of the charity					
Restricted income funds	18		49,653		48,938
Unrestricted funds	19		678,858		669,226
			728,511		718,164

The financial statements were approved by the trustees on 3/6/26

Matthew Shaps

Matthew Shaps (Chair)
Trustee

Hilary Rifkind

Hilary Rifkind (Vice Chair)
Trustee

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2025

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 2025

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 2025

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	21,612	-	21,612	13,817	-	13,817
Grants	9,611	4,600	14,211	6,088	-	6,088
Non members' offerings & donations	34,687	-	34,687	12,507	-	12,507
Memorial boards	220	-	220	160	-	160
Community Centre donations	-	4,276	4,276	-	6,706	6,706
Other	1,474	-	1,474	1,252	-	1,252
	<u>67,604</u>	<u>8,876</u>	<u>76,480</u>	<u>33,824</u>	<u>6,706</u>	<u>40,530</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Members' annual contributions	43,684	43,326
Income tax recoverable	10,250	11,059
	<u>53,934</u>	<u>54,385</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Synagogue events	22,711	-	22,711	14,409	-	14,409
Community Centre events	-	5,297	5,297	-	5,245	5,245
Other trading activities	22,711	5,297	28,008	14,409	5,245	19,654

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	7,098	7,020

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Lodge income	9,096	9,096

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Synagogue events	22,906	-	22,906	14,468	-	14,468
Community Centre events	-	2,520	2,520	-	2,221	2,221
Bank charges	31	-	31	35	-	35
	22,937	2,520	25,457	14,503	2,221	16,724

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

9 Charitable activities

	2025 £	2024 £
Staff costs	51,482	51,113
Depreciation and impairment	1,722	1,523
Other costs	85,608	68,376
	<u>138,812</u>	<u>121,012</u>
	<u>138,812</u>	<u>121,012</u>
Analysis by fund		
Unrestricted funds	131,374	114,833
Restricted funds	7,438	6,179
	<u>138,812</u>	<u>121,012</u>
Analysis of other costs		
Support staff (incl. tuition and substitutes)	2,388	2,070
Postage, stationery, advertising & printing (incl. professional fees)	1,319	1,544
Accountancy & audit	2,710	2,520
Rabbi's rent & expenses	15,572	14,994
Insurance	8,069	8,200
Repairs & maintenance	4,907	4,728
Laundry, cleaning & supplies	3,848	2,370
Security	9,964	9,926
Heat, light & power	11,690	13,014
Telephone & broadband	1,093	1,336
Subscriptions & levies	443	530
Sundry	8,238	698
Card charges	108	108
Groceries	4,604	1,291
Charitable donations	5,198	648
Presentations & gifts	457	399
Contribution to running costs	5,000	4,000
	<u>85,608</u>	<u>68,376</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,424	2,304
Depreciation of owned tangible fixed assets	<u>1,722</u>	<u>1,523</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

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:

	2025 Number	2024 Number
	3	3
Employment costs	2025 £	2024 £
Wages and salaries	50,236	49,877
Other pension costs	1,246	1,236
	51,482	51,113

The total remuneration paid to key management personnel during the year was £26,964 (2024: £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 2025	458,530	35,704	494,234
Additions	-	3,500	3,500
At 31 December 2025	458,530	39,204	497,734
Depreciation and impairment			
At 1 January 2025	-	22,000	22,000
Depreciation charged in the year	-	1,722	1,722
At 31 December 2025	-	23,722	23,722
Carrying amount			
At 31 December 2025	458,530	15,482	474,012
At 31 December 2024	458,530	13,704	472,234

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	19,630	13,415

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	-	505
Other creditors	226	142
Accruals and deferred income	4,102	2,842
	4,328	3,489

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	1,246	1,236

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 £226 (2024: £142) 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 2025 £	Incoming resources £	Resources expended £	Transfers £	At 31 December 2025 £
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	41,642	9,573	(10,308)	-	40,907
Nuremburg Trust - CCTV systems	-	4,000	-	(3,500)	500
Edinburgh Community Solar Cooperative - Garden Shed	-	600	-	-	600
	48,938	14,173	(9,958)	(3,500)	49,653

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

18 Restricted funds (Continued)

Previous year:	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
	<u>45,387</u>	<u>11,951</u>	<u>(8,400)</u>	<u>-</u>	<u>48,938</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 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	<u>669,226</u>	<u>160,443</u>	<u>(154,311)</u>	<u>3,500</u>	<u>678,858</u>

Previous year:	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>

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 December 2025:			
Tangible assets	467,421	6,591	474,012
Current assets/(liabilities)	211,437	43,062	254,499
	<u>678,858</u>	<u>49,653</u>	<u>728,511</u>

EDINBURGH HEBREW CONGREGATION (EHC) SCIO

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

20 Analysis of net assets between funds

(Continued)

	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>

21 Related party transactions

During the year Jonathan Danzig was paid £nil (2024: £958) for I.T. services and Hannah Baker was paid £216 (2024: £216) for payroll services.