

THE SCOTTISH JEWISH HERITAGE CENTRE
A Scottish Charitable Incorporated Organisation

REPORT AND FINANCIAL STATEMENTS
For the Year ended 30 September 2025

Charity Registered Number SC051205

THE SCOTTISH JEWISH HERITAGE CENTRE

TRUSTEES REPORT

The Trustees present their report and the financial statements for the Year ended 30 September 2025.

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
Registered Office 129 Hill Street, Glasgow

Advisors

Bank Bank of Scotland
Independent Examiner Jeffrey Jesner

TRUSTEES

The Trustees and Officers serving during the Year were as follows:-

Chairman Lionel Most
Vice Chairman Elizabeth Cameron
Secretary Susan Siegel
Trustees Deborah Haase, Harvey Kaplan, Douglas Roberts, Howard Singerman,
Robin Gordon, Sammy Stein

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

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.

THE SCOTTISH JEWISH HERITAGE CENTRE

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 129 Hill Street, Glasgow, G3 6UB.

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 Year 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 YEAR

School Visit Service

During the academic year 2024-2025, we had visits from 1,546 pupils from 47 different schools. Those schools came from 22 of Scotland's 32 council areas – a steady increase on the previous year and a reflection of our growing reach across Scotland. Schools came from as far afield as Aberdeenshire, and the islands of Mull and Gigha as well as from Cumbria. The percentage of primary and secondary schools has remained the same as last year, at 43% primary and 57% secondary.

We were delighted to be able to offer our dedicated school event to commemorate Holocaust Memorial Day for the second year in a row. This combined the opportunity to tour the synagogue and see our resources, with the opportunity to hear from three, second-generation speakers. Geraldine Shenkin spoke about her mother Marianne Grant who was born in Prague, in the Czech Republic. Philip Rodney told the story of his father Wolfgang Rimalower born in Leipzig, Germany and Judy Russell spoke about her stepfather Ernest Levy, born in Bratislava.

Thirty-seven pupils plus teachers from five secondary schools from East Renfrewshire, Inverclyde, Edinburgh, South Lanarkshire and Renfrewshire attended. In feedback, only 6 out of 32 pupils said they were "quite" knowledgeable about the experience of Holocaust survivors before attending the event. After the event, 31 out of 32 pupils said they felt "quite" or "very" knowledgeable about the experience of Holocaust survivors.

THE SCOTTISH JEWISH HERITAGE CENTRE

TRUSTEES REPORT (Continued)

Weekly Guided Tour Service

This year we welcomed 529 visitors, with the largest proportion being from the United States, followed by the United Kingdom, as per the pattern of previous years. Visitors also came from Australia, Canada, Israel and twelve other European countries.

Work with Partners & Stakeholders

To mark the 80-year anniversary of the liberation of Auschwitz-Birkenau, communities and organisations from across the UK took part in an arts and education project – 80 Candles for 80 Years, organised by the Holocaust Memorial Day Trust. Groups designed a candle holder inspired by the life of an individual or community persecuted by the Nazis. We worked with an art group from the Garnethill Multicultural Centre, who chose to focus on Hilda Goldwag, an Austrian artist who came to Scotland as a refugee in 1939. The group came to visit the Scottish Jewish Heritage Centre to learn more about Hilda's life.

In February 2025, the Wiener Holocaust Library returned to the SJHC to deliver an in-person workshop, after the successful events held here in 2023. This time, attendees learned how to care for delicate and precious documents, as well as being able to access the fantastic research knowledge of the Wiener staff.

In June 2025 we hosted a Sunday CPD Event for teachers, run by the Holocaust Educational Trust. As part of the 'Lessons from Auschwitz' projects, attendees learned about teaching the Holocaust across the school, and then found out about UK and Scotland-specific resources that can be used as teaching tools.

Notable Visits & Events

We took part in the annual Glasgow Doors Open Day Festival in September 2024 and were fully booked with over 150 visitors. In September 2025 we had more pre-booked slots available and were joined by over 240 visitors. The event structure was the same both years, with tours given by a team of volunteer guides who directed the visitors around the foyer and into the prayer hall.

During the year we were visited by MP Kirsty McNeill, who is the parliamentary under-secretary for Scotland and MSP Jenny Gilruth, Cabinet Secretary for Education and Skills. We also had visits from MPs Martin Rhodes, Blair McDougall and Patricia Ferguson and from MSP Paul Sweeney.

FINANCIAL REPORT

During the Year to 30 September 2025, the Heritage Centre received Income of £124,406 (2024: £96,211) whilst its Expenditure was £72,366 (2024: £80,979). The overall Surplus was £52,040 (2024: £15,232). Overall Reserves, both General and Restricted, were increased from £327,280 to £379,320.

At the outset of the Heritage Centre, in 2021, it was anticipated that £60,000 of expenditure, per year, would be needed for at least five years. £300,000 of funding was able to be raised for those five years to 2026. As yet there is no funding in place beyond 2026, which will be needed to ensure continuity of employment and the continuing delivery of service.

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 Year.

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

Susan Siegel - Secretary

30 March 2026

THE SCOTTISH JEWISH HERITAGE CENTRE

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED ACCOUNTS OF THE SCOTTISH JEWISH HERITAGE CENTRE FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 Year ended 30 September 2025 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.

Jeffrey Jesner

Jeffrey Jesner
Glasgow
30 March 2026

THE SCOTTISH JEWISH HERITAGE CENTRE

RECEIPTS AND PAYMENT ACCOUNT

For the Year to 30 September 2025

2025	Notes	Unrestricted Funds £	Restricted Funds £	Repairs Reserve £	Total £
RECEIPTS					
Donations	3	66,415	-	-	66,415
Visitors	4	8,972	-	-	8,972
Grants	5	-	38,314	-	38,314
Other Income		3,320	-	-	3,320
Bank Interest		7,385	-	-	7,385
TOTAL RECEIPTS		86,092	38,314	-	124,406
PAYMENTS					
Expenditure on Charitable Activities	6	34,052	38,314	-	72,366
SURPLUS FOR YEAR		£52,040	£-	£-	£52,040

2024		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 YEAR		17,580	195	(2,543)	15,232
Transfer from Heritage Fund		960	(960)	-	-
NET SURPLUS FOR YEAR		£18,540	£(765)	£(2,543)	£15,232

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

THE SCOTTISH JEWISH HERITAGE CENTRE

STATEMENT OF BALANCES AS AT 30 SEPTEMBER 2025

	2025	2024
CURRENT ASSETS		
	£	£
Bank at 1 September	327,280	312,048
Net Surplus for Year	52,040	15,232
	-----	-----
Bank at 31 August 2025	£379,320	£327,280
	=====	=====

**Represented by:-
FUND BALANCES**

	Notes	£	£
General Fund	7	367,301	315,261
Restricted Fund	7	2,478	2,478
Repairs Reserve	7	9,541	9,541
		-----	-----
		£379,320	£327,280
		=====	=====

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 30 March 2026 and are signed on their behalf by:-



Lionel Most Chairman/Trustee



Susan Siegel Secretary/Trustee

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

THE SCOTTISH JEWISH HERITAGE CENTRE

NOTES TO THE ACCOUNTS For the Year to 30 September 2025

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

	2025	2024
Donations from Supporters	£66,415	£66,988

4. VISITORS

	£	£
Visitor Donations	647	1,242
School Visits	3,516	2,479
General Visits	4,809	5,783
	-----	-----
	<u>£8,972</u>	<u>£9,504</u>

5. GRANTS

These were grants received for educational projects.

THE SCOTTISH JEWISH HERITAGE CENTRE

NOTES TO THE ACCOUNTS

For the Year to 30 September 2025 (Continued)

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	2025	2024
	£	£
Salaries	50,120	45,958
Training Costs	1,587	-
Educational Projects	2,997	9,011
Marketing Costs	4,059	9,697
Website and Communications Costs	1,564	1,312
Learning Kits	-	2,022
Insurance	561	548
Energy Costs	2,000	2,000
Events Costs	2,164	718
Stationery and Postage	203	537
Repairs	221	2,670
Professional Fees	6,015	5,115
Sundry Expenses	875	1,391
	<u>£72,366</u>	<u>£80,979</u>

7. RESERVES

	General Reserves	Restricted Funds	Repairs Reserve	Total
Balance as at 1 September 2024	315,261	2,478	9,541	327,280
Income in Year	86,092	38,314	-	124,406
Expenditure in Year	(34,052)	(38,314)	-	(72,366)
Balance at 30 September 2025	<u>£367,301</u>	<u>£2,478</u>	<u>£9,541</u>	<u>£379,320</u>