

**GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED**  
**31 DECEMBER 2022**

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Charity Number: SC014704

## **GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION**

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## **GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION**

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### **Reference and Administrative Information**

Scottish Charity No. SC014704

Trustees



Principal Office

PO Box 7317  
Giffnock  
Glasgow  
G46 9DB

Independent Examiner

The Accounting Crew (Scotland) Ltd  
8 Benview Road  
Clarkston  
Glasgow  
G77 7PP

Bankers

Royal Bank of Scotland plc  
158a Fenwick Road  
Giffnock  
Glasgow  
G46 6XB

Solicitors

Mellicks Incorporating Naftalin Duncan & Co  
160 Hope Street  
Glasgow  
G2 2TL

## **GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION**

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### **REPORT OF THE TRUSTEES**

The Trustees present their report and the financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out on page 7 and comply with the charity's constitution and applicable law.

#### **Structure, governance and management**

The charity was established by constitution and is recognised as a charity by the Inland Revenue. As a result there is no liability to taxation on any of its income.

#### **Trustees**

The Trustees at the beginning and end of the year were as follows:

Barry Cooper  
Ephraim Borowski  
Alan Levy

New Trustees are nominated and seconded by existing Trustees and their nomination is considered for approval at the Annual General Meeting.

The Trustees do not receive any remuneration or expenses in carrying out the business of the charity.

There were no related party transactions in the year.

#### **Objectives and activities**

To promote the preservation, repair and maintenance of the Jewish Burial grounds in Glasgow including the following cemeteries: Sandymount, Glenduffhill, Riddrie, Maryhill and Janefield and in particular, for the repair, maintenance and renewal of the bier house within each cemetery. To erect headstones on unmarked graves, where the graves would otherwise remain unmarked through lack of funds. To provide free burial for members of the Jewish faith who are poor and needy, and to do all such lawful acts or things either incidental to the attainment of the primary objects of the Association and so far as may be necessary or desirable to do such acts or things in collaboration with any person, body, institution, authority or otherwise.

#### **Review of the financial position and activities of the charity**

During the year ended 31 December 2022, work continued on the Glenduffhill Cemetery restoration project. Generous ongoing financial assistance has been received from Netherlee and Clarkston Trust, Queens Park Charitable Trust and the Glasgow Jewish Community Trust as well as several other Trusts and private donors. These donations are critical to the success of the project and are very much appreciated.

#### **Risk management**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that an annual review of the level of reserves combined with the ongoing reviews of the controls over key financial systems will provide sufficient financial resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

## GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION

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### REPORT OF THE TRUSTEES cont

#### Reserves Policy

Reserves have been accumulated to enable the restoration projects to be financed. As detailed above, work continued on the restoration projects during the year. No transfer from reserves was required in the year under review.

#### Statement of Trustees responsibilities

Law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the year and of the financial activities of the charity during the year then ended. In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are in their opinion reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 in their view, based on the information available to them, that basis of preparation would be inappropriate.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ensure that the financial statements comply with The Charities Accounts (Scotland) Regulations 2006 and the constitution of the charity. They are also responsible for taking reasonable steps both to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

#### Examining Accountants

The Trustees recommend that The Accounting Crew (Scotland) Limited continues with their role as Independent Examiner until further notice.

#### Approval of Report and financial statements to 31 December 2022

This report and financial statements set out on pages 2 to 7 were approved by the trustees on 7 May 2025 and signed on their behalf by:

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GLASGOW HEBREW BURIAL SOCIETY CHARITABLE FUND ASSOCIATION**

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I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 5 to 7.

**Respective responsibilities of the Trustees and Examiner**

The Trustees are responsible for the preparation of accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 Report**

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 seeking explanations from you as 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 statement**

In connection with 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 8 of the 2006 Accounts Regulationshave 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.

The Accounting Crew  
8 Benview Road  
Clarkston  
Glasgow  
G76 7PP

Date: 5 May 2025

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2022**

|  | Unrestricted | 2022<br>Total<br>£ | 2021<br>Total<br>£ |
|--|--------------|--------------------|--------------------|
| <b>Income and Endowments from</b>                          |              |                    |                    |
| Appeals and Donations                                      |              | 28,841             | 28,705             |
| Netherlee & Clarkston Trust (Glenduffhill regeneration)    |              | 15,000             | 10,000             |
| Queens Park Charitable Trust (Glenduffhill regeneration)   |              | 10,000             | 20,000             |
| Glasgow Jewish Community Trust (Glenduffhill regeneration) |              | 10,000             | 20,000             |
| GHBS (Glenduffhill regeneration)                           |              | 10,000             | 20,000             |
| Memorial Board   |              | 100                | 500                |
| Auld Acquaintances Garden                                  |              | 750                | 16,886             |
| Sponsored Trees & Raised Beds                              |              | 13,500             | 7,250              |
| Bank Interest  |              | 347                | 87                 |
| Gate grant repayment                                       |              | 2,460              | -                  |
|  |              | <b>90,998</b>      | <b>123,428</b>     |
| <b>Expenditure on</b>                                      |              |                    |                    |
| Labour (Glenduffhill regeneration)                         |              | 64,342             | 58,494             |
| Furlough Claim   |              | -                  | -                  |
| Sand, cement & materials (Glenduffhill regeneration)       |              | 16,019             | 18,053             |
| Skips (Glenduffhill regeneration)                          |              | 5,088              | 7,873              |
| Professional Fees (Cemetery regeneration)                  |              | -                  | 1,163              |
| Auld Acquaintances Garden Project Expenses                 |              | 2,687              | 17,737             |
| Sponsored Trees & Raised Beds Expenses                     |              | 6,558              | 2,915              |
| Independent Examiners Fee                                  |              | 300                | 300                |
| Memorial Board   |              | 58                 | 102                |
| Appeal pledge cards and printing                           |              | 794                | 690                |
| Depreciation   |              | 1,499              | 1,496              |
| Bank charges   |              | 128                | 430                |
|  |              | <b>97,472</b>      | <b>109,255</b>     |
| <b>Net (deficit)/income for the year</b>                   |              | <b>- 6,475</b>     | <b>14,173</b>      |
| <b>Net movement in funds</b>                               |              | <b>6,475</b>       | <b>14,173</b>      |
| Balance brought forward at 1 January 2022                  |              | 178,606            | 164,433            |
| Less : Reserves utilised for cemetery regeneration         |              |                    |                    |
| <b>Balance carried forward at 31 December 2022</b>         |              | <b>172,131</b>     | <b>178,606</b>     |

**BALANCE SHEET**  
as at 31 DECEMBER 2022

|                                   | Note     | £ | 2022<br>£      | £ | 2021<br>£      |
|-----------------------------------|----------|---|----------------|---|----------------|
| <b>Fixed assets</b>               |          |   |                |   |                |
| Tipper                            |          |   | 3,002          |   | 4,501          |
|                                   |          |   | <u>3,002</u>   |   | <u>4,501</u>   |
| <b>Current assets</b>             |          |   |                |   |                |
| Debtors                           |          |   | 2,119          |   | 2,136          |
| Regeneration project contribution |          |   | 15,000         |   | 15,000         |
| Cash at bank and in hand          |          |   | 152,610        |   | 169,561        |
|                                   |          |   | <u>169,729</u> |   | <u>186,697</u> |
| <b>Current Liabilities</b>        | <b>3</b> |   |                |   |                |
| Accruals                          |          |   | 600            |   | 2,592          |
| Deferred income (GHBS)            |          |   | -              |   | 10,000         |
|                                   |          |   | <u>600</u>     |   | <u>12,592</u>  |
| <b>Net current assets</b>         |          |   | <u>172,131</u> |   | <u>178,606</u> |
| <b>Total funds</b>                | <b>2</b> |   | <u>172,131</u> |   | <u>178,606</u> |



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR TO 31 December 2022**

**1. ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

**Basis of Preparation**

- 1.1 The financial statements have been prepared in accordance with applicable accounting standards, under the historical cost accounting rules, modified to include the revaluation of listed investments, The Charities Accounts (Scotland) Regulations 2006 and The Statement of Recommended Practice - Accounting and reporting by Charities.

**Funds**

- 1.3 The Income and Expenditure Account and the Statement of Financial Activities have been combined because of the similar nature of incoming resources and income, together with their use. The Trustees confirm that no stipulations have been put on the Charity's funds. There is no differentiation between Designated, Restricted and Unrestricted funds in the financial statements.

**2 FUNDS**

|   | 2022    | 2021    |
|---|---------|---------|
|   | Total   | Total   |
|   | £       | £       |
| At 1 January 2022                           | 178,606 | 164,433 |
| Net movement in funds                       | - 6,475 | 14,173  |
| Reserves utilised for cemetery regeneration | -       | -       |
| At 31 December 2022                         | 172,131 | 178,606 |

**3 Accruals**

|                           |     |        |
|---------------------------|-----|--------|
| Independent Examiners Fee | 600 | 1,500  |
| Skips                     | -   | 1,092  |
| Deferred Income           | -   | 10,000 |
|                           | 600 | 12,592 |