

Friends Of Lubavitch Scotland

Scotland · Charity number SC031458

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2001-03-02
Register	View on the OSCR register

Contact

Address	8 Orchard Drive Giffnock Glasgow G46 7NR
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Activities

Activities: 'It makes grants, donations or gifts to organisations'

Purposes: 'the prevention or relief of poverty', 'the advancement of education', 'the advancement of religion', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: The charity funds Jewish education and the relief of poverty for people of all ages from toddlers to adults and senior citizens. Throughout the year they organise numerous events and activities including Shabbos and Festival hospitality programmes. Every event and programme has to be subsidised. Over the last year, Lubavitch Scotland's Food Hardship fund continues as usual, giving much support to people in need post Covid-19 pandemic, particularly by supplying free and below cost meals to numerous people within the community.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'People with a particular ethnic or racial origin', 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: Any purpose which is beneficial to the community and also charitable including in so far as they may be charitable in the advancement of religion, the relief of poverty and suffering, law and the advancement of education.

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** Operations cover all or most of Scotland

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£248,829	£247,770	-	5
2023-12-31	£248,130	£250,698	-	5
2022-12-31	£202,965	£218,216	-	5
2021-12-31	£208,508	£198,379	-	4
2020-12-31	£200,740	£171,648	-	1

Accounts

FRIENDS OF LUBAVITCH SCOTLAND
REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

Redstone Associates
Chartered Accountants
11 Whitchurch Parade
Whitchurch Lane
Edgware, Middlesex
HA8 6LR

FRIENDS OF LUBAVITCH SCOTLAND

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FOR THE YEAR ENDED 31 DECEMBER 2024

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FRIENDS OF LUBAVITCH SCOTLAND
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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

Objectives and aims

The charity funds Jewish education and the relief of poverty for people of all ages from toddlers to adults and senior citizens. Throughout the year they organise numerous events and activities including Shabbos and Festival hospitality programmes and distribution of food to the needy. Every event and programme has to be subsidised.

Over the past year, Lubavitch Scotland's Food Hardship fund continues as usual, giving much support to people in need post Covid-19 pandemic, particularly by supplying free and below cost meals to numerous people within the community.

ACHIEVEMENT AND PERFORMANCE

Fundraising activities

Fundraising is achieved through approaches to individuals and charitable trusts.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

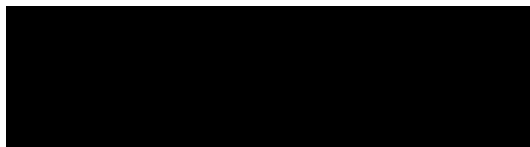
Registered Charity number

SCO31458

Principal address

8 ORCHARD DRIVE
GIFFNOCK
GLASGOW
G46 7NR

Trustees



Independent Examiner

Redstone Associates
Chartered Accountants
11 Whitchurch Parade
Whitchurch Lane
Edgware, Middlesex
HA8 6LR

Approved by order of the board of trustees on 31 October 2025 and signed on its behalf by:

A black rectangular redaction box covering the signature of the board of trustees.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
FRIENDS OF LUBAVITCH SCOTLAND

I report on the accounts for the year ended 31 December 2024 set out on pages three to nine.

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's 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 the independent examiner's report

My examination was 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 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 to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Redstone Associates
Chartered Accountants
11 Whitchurch Parade
Whitchurch Lane
Edgware, Middlesex
HA8 6LR

31 October 2025

FRIENDS OF LUBAVITCH SCOTLAND

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	248,829	248,130
Other income		<u>-</u>	<u>-</u>
Total		248,829	248,130
 EXPENDITURE ON			
Charitable activities	3		
Events, educational programmes, youth activities and food supply		108,088	113,481
Advertising & promotions		5,839	7,233
Insurance		4,758	4,307
Telephone and internet		4,512	3,098
Printing, postage, stationery		19,491	18,111
Motor, travel and food deliveries		16,864	21,109
Legal and professional expenses		3,711	4,050
Wages, pensions and national insurance		50,176	47,669
Rent, rates, utilities and centre maintenance		33,776	31,059
Bank and credit card charges		555	581
Repairs and renewals		<u>-</u>	<u>-</u>
Total		247,770	250,698
 NET INCOME/(EXPENDITURE)		1,059	(2,568)
 RECONCILIATION OF FUNDS			
Total funds brought forward		13,764	16,332
 TOTAL FUNDS CARRIED FORWARD		<u>14,823</u>	<u>13,764</u>

The notes form part of these financial statements

FRIENDS OF LUBAVITCH SCOTLAND

BALANCE SHEET
31 DECEMBER 2024

		2024	2023
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Debtors	7	12,428	12,264
Cash at bank		<u>3,590</u>	<u>2,685</u>
		16,018	14,949
CREDITORS			
Amounts falling due within one year	8	(1,195)	(1,185)
		<u> </u>	<u> </u>
NET CURRENT ASSETS/(LIABILITIES)		<u>14,823</u>	<u>13,764</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>14,823</u>	13,764
		<u> </u>	<u> </u>
NET ASSETS		<u>14,823</u>	<u>13,764</u>
FUNDS	9		
Unrestricted funds		<u>14,823</u>	<u>13,764</u>
TOTAL FUNDS		<u>14,823</u>	<u>13,764</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2025 and were signed on its behalf by:

████████████████████

The notes form part of these financial statements

FRIENDS OF LUBAVITCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

FRIENDS OF LUBAVITCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	<u>248,829</u>	<u>248,130</u>

3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 4) £	Totals £
Events, educational programmes, youth activities and food supply	108,088	-	113,481
Advertising & promotions	5,839	-	7,233
Insurance	-	4,758	4,307
Telephone and internet	-	4,512	3,098
Printing, postage, stationery	-	19,491	18,111
Motor, travel and food deliveries	-	16,864	21,109
Legal and professional expenses	-	3,711	4,050
Wages, pensions and national insurance	-	50,176	47,669
Rent, rates, utilities and centre maintenance	-	33,776	31,059
Bank and credit card charges	-	555	581
Repairs and renewals	-	-	-
	<u>113,927</u>	<u>133,843</u>	<u>247,770</u>

4. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Insurance	4,758	-	-	4,307
Telephone and internet	4,512	-	-	3,098
Printing, postage, stationery	19,491	-	-	18,111
Motor, travel and food deliveries	16,864	-	-	21,109
Legal and professional expenses	-	-	3,711	4,050
Wages, pensions and national insurance	50,176	-	-	47,669
Rent, rates, utilities and centre maintenance	33,776	-	-	31,059
Bank and credit card charges	-	555	-	581
Repairs and renewals	-	-	-	-
	<u>129,577</u>	<u>555</u>	<u>3,711</u>	<u>133,843</u>

FRIENDS OF LUBAVITCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	<u>50,176</u>	<u>47,669</u>
	<u>50,176</u>	<u>47,669</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Manager	1	1
General staff	<u>4</u>	<u>4</u>
	<u>5</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	<u>12,428</u>	<u>12,264</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	<u>1,195</u>	<u>1,185</u>

9. MOVEMENT IN FUNDS

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted funds			
General fund	<u>13,764</u>	<u>1,059</u>	<u>14,823</u>
TOTAL FUNDS	<u>13,764</u>	<u>1,059</u>	<u>14,823</u>

FRIENDS OF LUBAVITCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,829	(247,770)	1,059
TOTAL FUNDS	<u>248,829</u>	<u>(247,770)</u>	<u>1,059</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	16,332	(2,568)	13,764
TOTAL FUNDS	<u>16,332</u>	<u>(2,568)</u>	<u>13,764</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	248,130	(250,698)	(2,568)
TOTAL FUNDS	<u>248,130</u>	<u>(250,698)</u>	<u>(2,568)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	16,332	(1,509)	14,823
TOTAL FUNDS	<u>16,332</u>	<u>(1,509)</u>	<u>14,823</u>

FRIENDS OF LUBAVITCH SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	496,959	(498,468)	(1,509)
TOTAL FUNDS	<u>496,959</u>	<u>(498,468)</u>	<u>(1,509)</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

FRIENDS OF LUBAVITCH SCOTLAND

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	248,829	248,130
Other income		
Other income	<u>-</u>	<u>-</u>
Total incoming resources	248,829	248,130
EXPENDITURE		
Charitable activities		
Advertising	5,839	7,233
Events/educational programmes/food supply	<u>108,088</u>	<u>113,481</u>
	113,927	120,714
Support costs		
Management		
Wages, pensions and casual labour	50,176	47,669
Rent, rates, utilities and centre maintenance	33,776	31,059
Insurance	4,758	4,307
Telephone	4,512	3,098
Postage and stationery	19,491	18,111
Motor, travel and food deliveries	16,864	21,109
Repairs & renewals	<u>-</u>	<u>-</u>
	129,577	125,353
Finance		
Bank and credit card charges	555	581
Governance costs		
Accountancy and legal fees	<u>3,711</u>	<u>4,050</u>
Total resources expended	<u>247,770</u>	<u>250,698</u>
Net (expenditure)/income	<u><u>1,059</u></u>	<u><u>(2,568)</u></u>

This page does not form part of the statutory financial statements