

Garnethill Synagogue Preservation Trust

Scotland · Charity number SC043103

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2012-04-23
Register	View on the OSCR register

Contact

Address	10 Treemain Road Giffnock Glasgow G46 7LE
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Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of the arts, heritage, culture or science'

What the charity does: To advance heritage through preserving for public benefit the historical, cultural, architectural and constructional heritage that exists in the building forming Garnethill Synagogue, Glasgow and the Jewish prayer house at the Western Necropolis, Glasgow.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: 1. To advance heritage through preserving for public benefit the historical, cultural, architectural and constructional heritage that exists in the building forming Garnethill Synagogue, Glasgow and the Jewish prayer house at the Western Necropolis, Glasgow. and, as ancillary to those aims 2.To support or assist any other charitable body (without displacing the primary objects as set out in articles 4.1) where the provision of such support may contribute towards ensuring the ongoing occupation and use of the building forming Garnethill Synagogue, Glasgow.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£53,718	£44,697	-	0
2024-08-31	£57,691	£48,784	-	0
2023-08-31	£46,834	£45,600	-	0
2022-08-31	£54,400	£50,215	-	0
2021-08-31	£36,850	£28,285	-	0

Garnethill Synagogue Preservation Trust

Scotland - Charity number SC043103

Accounts

REGISTERED COMPANY NUMBER: SC422036 (Scotland)
REGISTERED CHARITY NUMBER: SC043103

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2025
FOR
GARNETHILL SYNAGOGUE PRESERVATION TRUST

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

GARNETHILL SYNAGOGUE PRESERVATION TRUST

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FOR THE YEAR ENDED 31 AUGUST 2025

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GARNETHILL SYNAGOGUE PRESERVATION TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 AUGUST 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2025. 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 objectives of the charitable company are as follows:

- To advance heritage through preserving for public benefit the historical, cultural, architectural and constructional heritage that exists in the building forming Garnethill Synagogue, Glasgow and the Jewish prayer house at the Western Necropolis, Glasgow; and,
- To support or assist any other charitable body (without displacing the primary objective above) where the provision of such support may contribute towards ensuring the ongoing occupation and use of the building forming Garnethill Synagogue, Glasgow.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Partnership of Garnethill Synagogue Preservation Trust and the Scottish Jewish Archives Centre has continued, rather slowly, to progress the Delivery Stage of Phase One re the creation of a Scottish Jewish Heritage Centre within Garnethill Synagogue.

FINANCIAL REVIEW

Principal funding sources

The charitable company's principal funding sources are donations from GHC, a contribution towards running costs from SJAC and a flat rent less factoring costs.

Reserves policy

The Board have in place a policy whereby an amount equivalent to two years' total income is allocated to a Designated Emergency Fund.

FUTURE PLANS

GSPT will continue to provide a place of worship for GHC and provide space for SJAC that will allow it to further expand its services within the framework of the developing Heritage Centre.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The board of the charitable company, in keeping with its Articles of Association, can consist of a maximum of seven directors. The seven existing directors were nominated by Garnethill Hebrew Congregation.

In the event of the resignation of one of the seven existing directors, a new director will be recruited from the congregation of Garnethill Hebrew Congregation, and appointed to the post by the Garnethill Hebrew Congregation Executive.

Organisational structure

The Board will meet a minimum of four times each year.

GARNETHILL SYNAGOGUE PRESERVATION TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC422036 (Scotland)

Registered Charity number

SC043103

Registered office

c/o D M McNaught & Co Ltd
166 Buchanan Street
Glasgow
G1 2LW

Trustees

Mr B S Goodman	Hon Life President	
Dr S D Siegel	Chairperson	
Mr A Silverdale	Treasurer	
Mrs C A Singerman	Minute Secretary	
Mr M C Langman	Director	
Mr M F Mail	Director	
Mr S Stein	Director	(appointed 1/9/2024)

Company Secretary

Mr A Silverdale

Independent Examiner

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

Approved by order of the board of trustees on 23 April 2026 and signed on its behalf by:



Mr A Silverdale - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GARNETHILL SYNAGOGUE PRESERVATION TRUST**

I report on the accounts for the year ended 31 August 2025 set out on pages four to eleven.

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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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.

Stuart McBean

Stuart A McBean, BAcc CA
The Institute of Chartered Accountants of Scotland

D M McNaught & Co Ltd
Chartered Accountants
166 Buchanan Street
Glasgow
Lanarkshire
G1 2LW

23 April 2026

GARNETHILL SYNAGOGUE PRESERVATION TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		38,643	-	38,643	35,011
Investment income	2	15,075	-	15,075	14,975
Other income		<u>-</u>	<u>-</u>	<u>-</u>	<u>7,705</u>
Total		<u>53,718</u>	<u>-</u>	<u>53,718</u>	<u>57,691</u>
 EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>44,697</u>	<u>-</u>	<u>44,697</u>	<u>48,784</u>
 NET INCOME					
		9,021	-	9,021	8,907
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>411,911</u>	<u>-</u>	<u>411,911</u>	<u>403,004</u>
TOTAL FUNDS CARRIED FORWARD		<u>420,932</u>	<u>-</u>	<u>420,932</u>	<u>411,911</u>

The notes form part of these financial statements

GARNETHILL SYNAGOGUE PRESERVATION TRUST

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	5	320,000	-	320,000	320,000
CURRENT ASSETS					
Debtors	6	823	-	823	-
Cash at bank		<u>100,679</u>	<u>-</u>	<u>100,679</u>	<u>92,451</u>
		101,502	-	101,502	92,451
CREDITORS					
Amounts falling due within one year	7	(570)	-	(570)	(540)
NET CURRENT ASSETS		<u>100,932</u>	<u>-</u>	<u>100,932</u>	<u>91,911</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>420,932</u>	<u>-</u>	<u>420,932</u>	<u>411,911</u>
NET ASSETS		<u>420,932</u>	<u>-</u>	<u>420,932</u>	<u>411,911</u>
FUNDS	8				
Unrestricted funds				<u>420,932</u>	<u>411,911</u>
TOTAL FUNDS				<u>420,932</u>	<u>411,911</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

GARNETHILL SYNAGOGUE PRESERVATION TRUST

BALANCE SHEET - continued

31 AUGUST 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 23 April 2026 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Silverdale', with a large, stylized initial 'X' to the left.

Mr A Silverdale - Trustee

The notes form part of these financial statements

GARNETHILL SYNAGOGUE PRESERVATION TRUST

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. The financial statements have been prepared under the historical cost convention.

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 corporation 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.

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Rents received	<u>15,075</u>	<u>14,975</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

GARNETHILL SYNAGOGUE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	35,011	-	35,011
Investment income	14,975	-	14,975
Other income	<u>7,705</u>	<u>-</u>	<u>7,705</u>
Total	<u>57,691</u>	<u>-</u>	<u>57,691</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>48,784</u>	<u>-</u>	<u>48,784</u>
NET INCOME	8,907	-	8,907
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>403,004</u>	<u>-</u>	<u>403,004</u>
TOTAL FUNDS CARRIED FORWARD	<u>411,911</u>	<u>-</u>	<u>411,911</u>

5. TANGIBLE FIXED ASSETS

	Heritable land and buildings £
COST	
At 1 September 2024 and 31 August 2025	<u>320,000</u>
NET BOOK VALUE	
At 31 August 2025	<u>320,000</u>
At 31 August 2024	<u>320,000</u>

GARNETHILL SYNAGOGUE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.8.25	31.8.24
		£	£
Prepayments		<u>823</u>	<u>-</u>
7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			
		31.8.25	31.8.24
		£	£
Accrued expenses		<u>570</u>	<u>540</u>
8. MOVEMENT IN FUNDS			
		Net	
	At 1.9.24	movement	At
	£	in funds	31.8.25
		£	£
Unrestricted funds			
General Fund	343,911	2,021	345,932
Designated Emergency Fund	68,000	-	68,000
Boiler Room Reserve	<u>-</u>	<u>7,000</u>	<u>7,000</u>
	<u>411,911</u>	<u>9,021</u>	<u>420,932</u>
TOTAL FUNDS	<u>411,911</u>	<u>9,021</u>	<u>420,932</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General Fund	43,718	(41,697)	2,021
Boiler Room Reserve	<u>10,000</u>	<u>(3,000)</u>	<u>7,000</u>
	<u>53,718</u>	<u>(44,697)</u>	<u>9,021</u>
TOTAL FUNDS	<u>53,718</u>	<u>(44,697)</u>	<u>9,021</u>

GARNETHILL SYNAGOGUE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	At 31.8.24 £
Unrestricted funds			
General Fund	335,004	8,907	343,911
Designated Emergency Fund	<u>68,000</u>	<u>-</u>	<u>68,000</u>
	<u>403,004</u>	<u>8,907</u>	<u>411,911</u>
TOTAL FUNDS	<u>403,004</u>	<u>8,907</u>	<u>411,911</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General Fund	57,691	(48,784)	8,907
	<u>57,691</u>	<u>(48,784)</u>	<u>8,907</u>
TOTAL FUNDS	<u>57,691</u>	<u>(48,784)</u>	<u>8,907</u>

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

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General Fund	335,004	10,928	345,932
Designated Emergency Fund	68,000	-	68,000
Boiler Room Reserve	<u>-</u>	<u>7,000</u>	<u>7,000</u>
	<u>403,004</u>	<u>17,928</u>	<u>420,932</u>
TOTAL FUNDS	<u>403,004</u>	<u>17,928</u>	<u>420,932</u>

GARNETHILL SYNAGOGUE PRESERVATION TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2025

8. 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	101,409	(90,481)	10,928
Boiler Room Reserve	<u>10,000</u>	<u>(3,000)</u>	<u>7,000</u>
	<u>111,409</u>	<u>(93,481)</u>	<u>17,928</u>
TOTAL FUNDS	<u>111,409</u>	<u>(93,481)</u>	<u>17,928</u>

As stated in the Report of the Trustees, the Board have in place a policy whereby an amount equivalent to two years' total income is allocated to a Designated Emergency Fund.

As at 31 August 2025, £68,000 has been allocated to the Designated Emergency Fund. This fund will be used for any future emergency, significant repair works required to the synagogue or flat.

Also, during the year the charity received donations of £10,000 which were allocated to a separate fund, for the purposes of planned works to the boiler room within the synagogue. As at 31 August 2025, £7,000 was unspent.

9. RELATED PARTY DISCLOSURES

During the year £25,000 (2024 - £27,500) was donated to the charitable company by Garnethill Hebrew Congregation, in respect of regular contributions towards the upkeep and maintenance of the synagogue.

Garnethill Hebrew Congregation is a registered Scottish charity, which operates from the synagogue and has numerous Trustees in common with Garnethill Synagogue Preservation Trust.

GARNETHILL SYNAGOGUE PRESERVATION TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	31.8.25	31.8.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,643	35,011
Investment income		
Rents received	15,075	14,975
Other income		
Other income	-	5,490
VAT reclaimed	<u>-</u>	<u>2,215</u>
	<u>-</u>	<u>7,705</u>
Total incoming resources	53,718	57,691
EXPENDITURE		
Support costs		
Management		
Insurance	6,645	6,387
Light and heat	16,344	17,209
Telephone and internet	1,124	1,580
Repairs and maintenance	<u>17,014</u>	<u>23,068</u>
	41,127	48,244
Governance costs		
Accountancy fees	570	540
Legal and professional fees	<u>3,000</u>	<u>-</u>
	<u>3,570</u>	<u>540</u>
Total resources expended	<u>44,697</u>	<u>48,784</u>
Net income	<u>9,021</u>	<u>8,907</u>

This page does not form part of the statutory financial statements