

SC047108.2024.1

REGISTERED CHARITY NUMBER: SC047108

GLASGOW JEWISH REPRESENTATIVE COUNCIL
REPORT OF THE TRUSTEES AND
DRAFT FINANCIAL STATEMENTS
FOR THE PERIOD
1 JANUARY 2024 TO 18 JANUARY 2025

Stewart Gilmour & Co.
Chartered Accountants
3rd Floor, St George's Buildings
5 St Vincent Place
Glasgow
G1 2DH

GLASGOW JEWISH REPRESENTATIVE COUNCIL

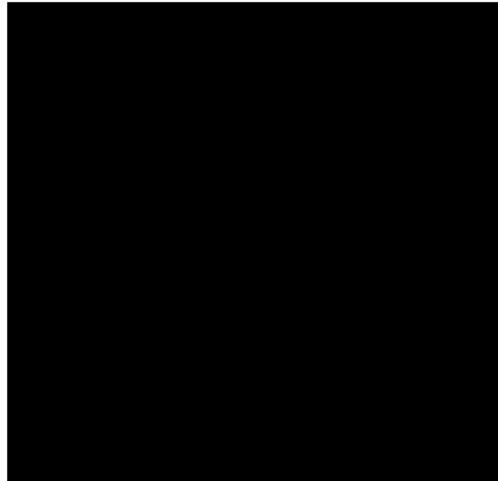
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FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

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GLASGOW JEWISH REPRESENTATIVE COUNCIL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

TRUSTEES



PRINCIPAL ADDRESS

222 Fenwick Road
Giffnock
Glasgow
G46 6UE

**REGISTERED CHARITY
NUMBER**

SC047108

INDEPENDENT EXAMINER

Stewart Gilmour & Co.
Chartered Accountants
3rd Floor, St George's Buildings
5 St Vincent Place
Glasgow
G1 2DH

BANKERS

The Royal Bank of Scotland plc
Glasgow City Branch
10 Gordon Street
Glasgow
G1 3PL

SOLICITORS

Howard Beach
TLT Solicitors
140 West George Street
Glasgow
G2 2HG

GLASGOW JEWISH REPRESENTATIVE COUNCIL

**REPORT OF THE TRUSTEES
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

The trustees present their report with the financial statements of the charity for the period 1 January 2024 to 18 January 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).

STRUCTURE, GOVERNANCE AND MANAGEMENT

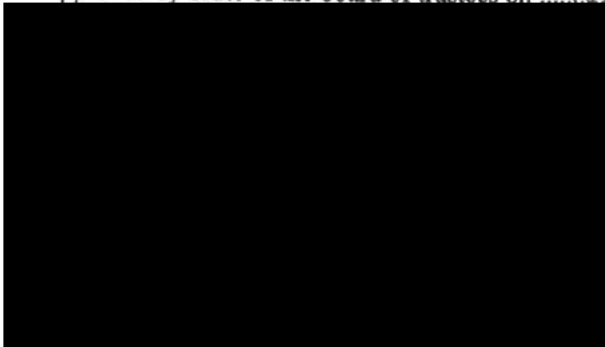
Governing document

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

EVENTS SINCE THE END OF THE PERIOD

Information relating to events since the end of the period is given in the notes to the financial statements.

Approved by order of the board of trustees on 17th August 25 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GLASGOW JEWISH REPRESENTATIVE COUNCIL

Independent examiner's report to the trustees of Glasgow Jewish Representative Council

I report to the charity trustees on my examination of the accounts of Glasgow Jewish Representative Council (the Trust) for the period 1 January 2024 to 18 January 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

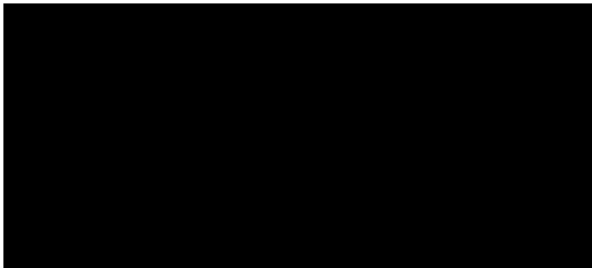
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Stewart Gilmour & Co.
Chartered Accountants
3rd Floor, St George's Buildings
5 St Vincent Place
Glasgow
G1 2DH

16 September 2025

GLASGOW JEWISH REPRESENTATIVE COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

				PERIOD 1.1.24 TO 18.1.25 Total funds £	YEAR ENDED 31.12.23 Total funds £
	Notes	Unrestricted funds £	Restricted fund £		
INCOME AND ENDOWMENTS FROM					
Donations and legacies		21,875	4,500	26,375	46,393
Investment income	2	<u>112</u>	<u>-</u>	<u>112</u>	<u>56</u>
Total		<u>21,987</u>	<u>4,500</u>	<u>26,487</u>	<u>46,449</u>
EXPENDITURE ON					
Charitable activities					
Fundraising		-	-	-	430
Charitable activities		3,995	1,425	5,420	8,911
Governance and support costs		<u>31,717</u>	<u>-</u>	<u>31,717</u>	<u>38,680</u>
Total		<u>35,712</u>	<u>1,425</u>	<u>37,137</u>	<u>48,021</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	8	(13,725)	3,075	(10,650)	(1,572)
		<u>2,000</u>	<u>(2,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(11,725)	1,075	(10,650)	(1,572)
RECONCILIATION OF FUNDS					
Total funds brought forward		17,996	1,919	19,915	21,487
TOTAL FUNDS CARRIED FORWARD		<u>6,271</u>	<u>2,994</u>	<u>9,265</u>	<u>19,915</u>

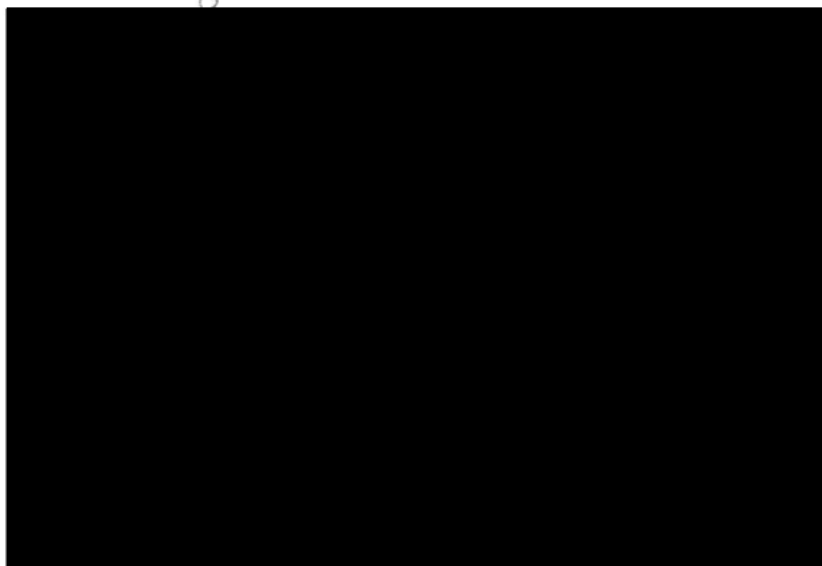
The notes form part of these financial statements

GLASGOW JEWISH REPRESENTATIVE COUNCIL

BALANCE SHEET 18 JANUARY 2025

	Notes	Unrestricted funds £	Restricted fund £	2025 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	5	<u>337</u>	<u>-</u>	<u>337</u>	<u>-</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	6	1,091	-	1,091	818
Cash at bank and in hand		<u>5,343</u>	<u>2,994</u>	<u>8,337</u>	<u>23,957</u>
		6,434	2,994	9,428	24,775
CREDITORS					
Amounts falling due within one year	7	<u>(500)</u>	<u>-</u>	<u>(500)</u>	<u>(4,860)</u>
NET CURRENT ASSETS		<u>5,934</u>	<u>2,994</u>	<u>8,928</u>	<u>19,915</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>6,271</u>	<u>2,994</u>	<u>9,265</u>	<u>19,915</u>
NET ASSETS		<u>6,271</u>	<u>2,994</u>	<u>9,265</u>	<u>19,915</u>
FUNDS	8				
Unrestricted funds				6,271	17,996
Restricted funds				<u>2,994</u>	<u>1,919</u>
TOTAL FUNDS				<u>9,265</u>	<u>19,915</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18th August 2025 and were signed on its behalf by:



GLASGOW JEWISH REPRESENTATIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

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 Act 2011. 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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

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.

2. INVESTMENT INCOME

	PERIOD 1.1.24 TO 18.1.25 £	YEAR ENDED 31.12.23 £
Deposit account interest	<u>112</u>	<u>56</u>

GLASGOW JEWISH REPRESENTATIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 18 January 2025 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 18 January 2025 nor for the year ended 31 December 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	46,393	-	46,393
Investment income	<u>56</u>	<u>-</u>	<u>56</u>
Total	<u>46,449</u>	<u>-</u>	<u>46,449</u>
EXPENDITURE ON			
Charitable activities			
Fundraising	430	-	430
Charitable activities	6,371	2,540	8,911
Governance and support costs	<u>38,680</u>	<u>-</u>	<u>38,680</u>
Total	<u>45,481</u>	<u>2,540</u>	<u>48,021</u>
NET INCOME/(EXPENDITURE)	968	(2,540)	(1,572)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>17,028</u>	<u>4,459</u>	<u>21,487</u>
TOTAL FUNDS CARRIED FORWARD	<u>17,996</u>	<u>1,919</u>	<u>19,915</u>

GLASGOW JEWISH REPRESENTATIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

5. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 January 2024	1,245
Additions	<u>506</u>
At 18 January 2025	<u>1,751</u>
DEPRECIATION	
At 1 January 2024	1,245
Charge for year	<u>169</u>
At 18 January 2025	<u>1,414</u>
NET BOOK VALUE	
At 18 January 2025	<u>337</u>
At 31 December 2023	<u>-</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2023 £
Trade debtors	882	818
Other debtors	<u>209</u>	<u>-</u>
	<u>1,091</u>	<u>818</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2023 £
Other creditors	<u>500</u>	<u>4,860</u>

8. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 18.1.25 £
Unrestricted funds				
General fund	15,947	(13,394)	2,000	4,553
Chanukah income funds	1,345	-	-	1,345
Ajex income funds	<u>704</u>	<u>(331)</u>	<u>-</u>	<u>373</u>
	17,996	(13,725)	2,000	6,271
Restricted funds				
J. Youth Fund	1,919	3,075	(2,000)	2,994
TOTAL FUNDS	<u>19,915</u>	<u>(10,650)</u>	<u>-</u>	<u>9,265</u>

GLASGOW JEWISH REPRESENTATIVE COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025

8. 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	21,716	(35,110)	(13,394)
Ajex income funds	<u>271</u>	<u>(602)</u>	<u>(331)</u>
	21,987	(35,712)	(13,725)
Restricted funds			
J. Youth Fund	<u>4,500</u>	<u>(1,425)</u>	<u>3,075</u>
TOTAL FUNDS	<u>26,487</u>	<u>(37,137)</u>	<u>(10,650)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	17,028	968	17,996
Restricted funds			
J. Youth Fund	<u>4,459</u>	<u>(2,540)</u>	<u>1,919</u>
TOTAL FUNDS	<u>21,487</u>	<u>(1,572)</u>	<u>19,915</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,449	(45,481)	968
Restricted funds			
J. Youth Fund	<u>-</u>	<u>(2,540)</u>	<u>(2,540)</u>
TOTAL FUNDS	<u>46,449</u>	<u>(48,021)</u>	<u>(1,572)</u>

GLASGOW JEWISH REPRESENTATIVE COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 18 January 2025.

10. POST BALANCE SHEET EVENTS

On 19 January 2025 the Glasgow Jewish Representative Council and the Scottish Council of Jewish Communities merged to form the Jewish Council for Scotland. On this date all assets and liabilities were transferred to the new organisation.

GLASGOW JEWISH REPRESENTATIVE COUNCIL

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 1 JANUARY 2024 TO 18 JANUARY 2025**

	PERIOD 1.1.24 TO 18.1.25 £	YEAR ENDED 31.12.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,073	35,870
Income from charitable activities	12,302	9,953
Income from fundraising activities	-	570
	<u>26,375</u>	<u>46,393</u>
Investment income		
Deposit account interest	112	56
Total incoming resources	<u>26,487</u>	<u>46,449</u>
EXPENDITURE		
Charitable activities		
Activities and meetings	4,043	3,848
Yom Hashoah expenses	1,390	1,848
Affiliation dues	915	3,190
Publication and advertising	(928)	430
Subscriptions and grants	-	25
	<u>5,420</u>	<u>9,341</u>
Support costs		
Management		
Sundries	182	140
Governance costs		
Wages	19,473	17,103
Property charges	6,655	6,143
Office expenses	847	934
Professional fees	4,391	11,429
ScoJec fees	-	2,931
Depreciation of fixtures and equipment	169	-
	<u>31,535</u>	<u>38,540</u>
Total resources expended	<u>37,137</u>	<u>48,021</u>
Net expenditure	<u>(10,650)</u>	<u>(1,572)</u>

This page does not form part of the statutory financial statements