

# **Tayside and Fife Jewish Community**

## **TRUSTEES' ANNUAL REPORT**

### **RECEIPTS AND PAYMENTS ACCOUNTS**

**Year ended 31 December 2024**

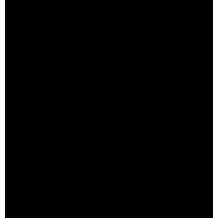
**Charity No: SC 012108**

## Reference and Administrative Information

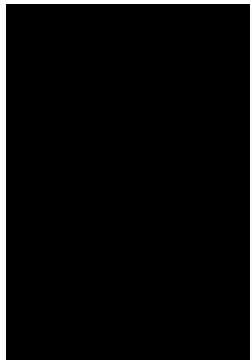
Charity Name: Tayside and Fife Jewish Community

Charity Registration Number: SC012108

Contact Address:



### Trustees



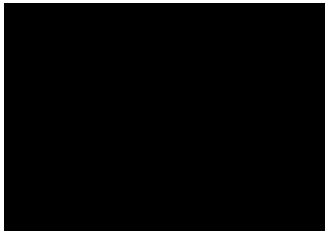
### Principal Office-bearers

Chair

Secretary

Treasurer

Independent trustee



### Independent Examiner



### Bankers

TSB Bank plc  
Henry Duncan House  
120 George Street,  
Edinburgh EH2 4LH

# **Trustees' Annual Report**

## **Year ended 31 December 2024**

### **Structure, Governance and Management**

#### **Governing Document**

The Tayside and Fife Jewish Community is a Scottish Charitable Incorporated Organisation governed in accordance with the terms of its Constitution. The SCIO was incorporated on 14 December 2012 as a result of a Change to SCIO application by Dundee Hebrew Congregation SC012108, which was an unincorporated association registered as a charity since 14 April 1949.

#### **Recruitment and Appointment of Trustees**

Members of the Board are the charity trustees, with an independent trustee from Jewish communities elsewhere in Scotland. The Board is appointed from within the Jewish community in Tayside and Fife and members of the congregation are invited to nominate individuals who are believed to have the skills and commitment to contribute to the management affairs of the community. Board Members are then appointed at the Annual General Meeting.

#### **Organisational Structure**

Tayside and Fife Jewish Community has a Board drawn from its members and at least one other involved in Jewish community in Scotland. Members have the right to attend members' meetings (including any annual general meeting), appoint people to serve on the Board and take decisions on changes to the constitution. The Board hold meetings, and generally control the activities of the organisation.

#### **Objectives and Activities**

The objectives are stated in our Constitution as being 4.1 to advance the Jewish religion, in particular through: 4.1.1 making arrangements for persons of the Jewish faith to participate in public worship and religious ceremonies within Tayside and Fife, including the maintenance of the synagogue facilities within Tayside and Fife; 4.1.2 operating and managing the Dundee Jewish Burial Society and ensuring the availability of regional Jewish funerals and funerary practices; 4.2 to relieve the needs of the Jewish community of Tayside and Fife and to promote its participation in civic life; 4.3 to advance the education of the general public about the Jewish religion and the Jewish community of Tayside and Fife; and 4.4 to promote religious harmony and good relations between the Jewish Community and other religious, ethnic and racial groups.

## **Trustees' Annual Report (cont)**

### **Year ended 31 December 2024**

#### **Achievements and Performance**

The Community hold services, principally on the Sabbath and on high Holy Days. In 2018 we agreed a Memorandum of Understanding with the University of St Andrews, which permits members of the community to attend services held in the University Chaplaincy. The community's two Torah scrolls have been situated in a specially prepared, locked cupboard in the Chaplaincy, which serves as an Aron Kodesh (ark) for services. A range of prayerbooks and related artefacts have also been transferred.

The organisational management of the charity has been limited with two of the senior officers suffering serious ill-health. We are grateful for the continued support of the Scottish Council of Jewish Communities (now the Jewish Council of Scotland) , and other Jewish communities who have opened their on-line activities to us.

During 2024 in addition to High Holiday services at the University of St Andrews Chaplaincy with 50-60 in attendance, and weekly Friday Night services, 5-10 in attendance, members of the community held a special meeting with the Chief Rabbi and the Jewish Student Society to discuss the war in Israel. Of note is the formation of a Jewish Staff Network at the University of St Andrews which met with the Principal and Senior Lay Member of University Court to discuss the effect of the war on university politics. This year we welcomed new members from Cupar who joined for Friday night services, bid farewell at the departure of a senior member of the community from St Andrews and celebrated a barmitzvah.

#### **Liabilities**

The charity owns a walled section of the Eastern Necropolis in Dundee, for the burial of members of the Jewish community. There are no outstanding liabilities of which the trustees are aware.

**Trustees' Annual Report (cont)**  
**Year ended 31 December 2024**

**Statement of Trustees' Responsibilities**

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the SCIO during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the SCIO at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the Tayside and Fife Jewish Community and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Report approved by the Trustees and signed on their behalf,



**Date:**

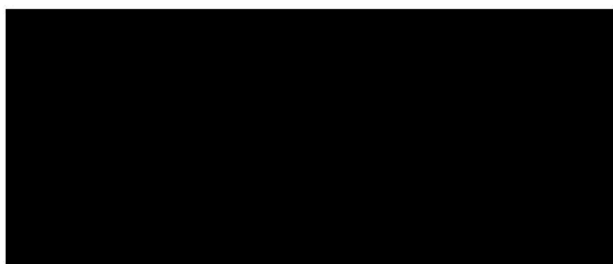
**Tayside and Fife Jewish Community**  
**SCO 12108**  
**Receipts and Payments Account**  
**Year ended 31 December 2024**

	<b>Unrestricted Reserves</b>	
	<b>Totals</b>	<b>Totals</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>		
Membership fees	0	0
Donations	0	0
<b>Total Receipts</b>	<b>0</b>	<b>0</b>
<b>Payments</b>		
Donation to SCOJEC		
Church of Scotland insurance	600	585
Scottish Hydro Electric		
Burial Society fee		
Water rates		
Activities		
Solicitors fees		
Gift		
<b>Total Payments</b>	<b>600</b>	<b>585</b>
<b>Excess of Receipts over Payments</b>	<b>(600)</b>	<b>(585)</b>

**Tayside and Fife Jewish Community**  
**SCO12108**  
**Statement of Balances**  
**at 31 December 2024**

	<b>Total</b>	<b>Total</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Restricted Reserves</b>		
Endowment		
Other		
<b>Unrestricted Reserves</b>		
<b>Bank &amp; Deposit Balances</b>		
Bank & Deposit Balances brought forward	<b>116,579</b>	117,164
<b>Movement in year</b>		
Excess of Receipts over payments for the year	<b>(600)</b>	(585)
Bank & deposit balances carried forward	<b>115,979</b>	116,579
<b>Other assets held</b>		
Two Sifrei Torah (Scrolls)		

**For and on behalf of the Trustees:**



# **Independent Examiner's Report to the Trustees of Tayside and Fife Jewish Community**

I report on the accounts of the charity for the year ended 31 December 2024.

## **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.

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 examiner's statement**

My examination is 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 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 view given by the accounts.

## **Independent examiner's 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 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.

