

**Aberdeen Hebrew Congregation
Trustees' Annual Report and Accounts for the
Period Ended 31/10/2025**

Scottish Charity No SC002901

Aberdeen Hebrew Congregation
Trustees' Annual Report for period from
1st November 2024 to 31st October 2025

General Information

Charity Name: Aberdeen Hebrew Congregation (AHC)

Register Charity Number: SC002901

Charity Address: 74 Dee Street, Aberdeen, AB11 6DS

Names of the Charity Trustees are presented in the following table:

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Ehud Reiter	President		
2	Miriam Glendall	Vice President		
3	Hana Oren	Treasurer		
5	Rabbi Rubin			Office of the Chief Rabbi of the UK
6	Orit Adams	Secretary		

Structure, Governance and Management

The AHC is a Trust (founding document is a Deed of Trust).

Four Trustee roles are specified in the Deed of Trust; these are the Chief Rabbi, the Honorary President, the Honorary Vice President and the Honorary Treasurer. Chief Rabbi Mirvis is a Trustee as the successor to Chief Rabbi Joseph Hertz a founding Trustee of the Trust.

The President, Vice President, Treasurer and Secretary are elected by the community at the AGM. Other members of the management committee of AHC are co-opted.

The Trust is governed under the "CONSTITUTION and LAWS of the ABERDEEN HEBREW CONGREGATION (2016)".

The charitable purposes of the Trust as specified in the Deed of Trust are:

- (SECOND) the said subjects shall be held in Trust to be used only for the following purposes and objects videlicet - for the carrying on of religious worship, education and related religious social activities all of orthodox Jewish character.
- (THIRD) The said subjects shall only be used for such purposes and activities as have the approval and sanction of the Chief Rabbi for the time being of the United Hebrew Congregations of the British Empire.

Main activities in relation to these objectives:

- Holding services throughout the year;
- Running educational and community activities for the community; and
- Outreach to the wider non-Jewish community.

Achievements and performance

On the 24th May 2016 a new SCIO called Aberdeen Synagogue and Jewish Community Centre (ASJCC) registered number SC046585 was incorporated to enable the AHC Trust to transfer its assets and to be wound up. As reported in the 2016/17 annual report all bank and building society accounts have now been dissolved and any residual funds transferred to Aberdeen Synagogue and Jewish Community Centre, SCIO number SC046585.

Under the Deed of Trust Clause 4 Trust Purposes are:

- To hold the Trust Fund to be used only for the carrying on of religious worship, education and related religious and social activities all of orthodox character and such similar charitable purposes of the benefit of the Jewish Community in Aberdeen City, Aberdeenshire and Scotland;
- The Trustees may make the Trust Property available for the use of the Aberdeen Synagogue and Jewish Community Centre;
- All actions taken by the Trustee and the use of the Trust Fund shall be in furtherance of the Trust Purposes and no use will be made otherwise than for charitable purposes; and
- In furtherance of the foregoing purposes set out in this clause the Trustees shall have regard to the spirit and intent of the Original Deed of Trust.

Condition of the Building

At the beginning of 2020 serious faults with the building roof were discovered, this resulted in a major fund-raising exercise which is described in further detail in the OSCR report from ASJCC SC046585. As of October 2022, the repairs to the building have been completed.

Financial Review

AHC does not have any current assets or liabilities. Its bank accounts have been closed and all funds have been transferred to ASJCC.

Declaration

The Trustees declare that they have approved the Trustees' report above.

Signed on behalf of the charity's trustees

Signature:

A handwritten signature in black ink, appearing to read 'Ehud Reiter', is written over a horizontal line. The signature is cursive and somewhat stylized.

Full name: Ehud Reiter

Position: President

Date: 30 Nov 2025

Aberdeen Hebrew Congregation

Statement of Income and Expenditure (Pounds Sterling)

For the Period ended 31st October 2025

<u>Income</u>	Year to 31/10/24	Year to 31/10/25
<hr/> Total income <hr/>	<hr/> 0.00 <hr/>	<hr/> 0.00 <hr/>
 <u>Expenditure</u>		
<hr/> Total Expenditure <hr/>	<hr/> 0.00 <hr/>	<hr/> 0.00 <hr/>
<hr/> Net Income <hr/>	<hr/> 0.00 <hr/>	<hr/> 0.00 <hr/>

Aberdeen Hebrew Congregation
Balance Sheet (Pounds Sterling)
For the Period ended 31st October 2025

	Year to 31/10/24	Year to 31/10/25
FIXED ASSET		
74 Dee Street at cost	1,050.00	1,050.00
 CAPITAL AND RESERVES		
Retained earnings b/f	1,050.00	1,050.00
increase/(decrease) in reserves	0.00	0.00
Retained earnings c/f	<u>1,050.00</u>	<u>1,050.00</u>

Approved by the current trustees and signed on their behalf

Hana Oren

Hana Oren, Treasurer

Date: 30 Nov 2025

Ehud Reiter

Ehud Reiter, Honorary President

Date: 30 Nov 2025

**Aberdeen Hebrew Congregation
Accounts for the Period Ended 31/10/2025**

Scottish Charity no SC002901

Independent Examiner's report to the Trustees of the Aberdeen Hebrew Congregation

I report on the accounts of the charity for the period ended 31 October 2025.

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 2006 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 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning 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 which gives me reasonable cause to believe that in any material respect:

1. Accounting records have not been kept in respect of the charity in accordance with Section (44) (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
2. The accounts do not accord with these records.
3. The receipts and payments account and statement of balances do not comply with any of the requirements.

No matter has come to my attention in connection with the examination to which, in my opinion, attention should be drawn in the report in order to enable a proper understanding of the accounts to be reached.

There has been no material expenditure or action which appears not to be in accordance with the purpose of the charity.

I have received all necessary information required for me to carry out my examination of the charity's accounts.

There is no information contained in the statement of account that is inconsistent in any material respect with any report of the charity trustees prepared under section 44(1) (b) of the 2005 Act in respect of the period ended 31 October 2025.

Brian Fox

Date: 4 March 2026



Chartered Accountant/ICAS

3 Clairmont Gardens, Glasgow, G3 7LW