

## **Treasurers Report to the AGM, Sunday 19<sup>th</sup> March 2023**

The formal accounts for our financial year 2021/22 are presented below along with the comparison with the preceding 12 months.

### **Formal notes and Interpretation for accounts overleaf**

#### **1. Accounting periods**

The accounting period for Sukkat Shalom, Edinburgh Liberal Jewish Community is from 1<sup>st</sup> September to 31<sup>st</sup> August.

#### **2. Gift aid claims**

Gift Aid of £6,655 for the period 2020-21 was paid to the community by HMRC in this period. Gift aid for the current period will be appear in next year's accounts.

#### **3. Donations given**

The Kol Nidrei Appeal is shown on both sides of the Receipts and Payments Account. The Kol Nidre for 202/22 or 5782 (by the Jewish Calendar) collected a total of £4,803. In addition £952 of the Gift Aid claim for 2020/21 was for donations to the previous year's appeal. Also £717 was added to this year's Kol Nidre donations from the Kol Nidre Appeal 5782 because it came in after we had sent the donations to the charities. The Kol Nidre appeal for 5783 and the contribution from Gift Aid for 2021/22 will appear in next year's accounts.

### **NOTES ON ACCOUNTS SHOWN OVERLEAF**

*Figures in red denote negative quantities*

#### **1. Basis of accounting**

These Accounts have been prepared on the Receipts and Payments basis in accordance with The Charities & Trustee Investment (Scotland) Act 2005 and The Charities Account (Scotland) Regulations 2006 (as amended)

#### **2. Nature and purpose of funds**

Unrestricted funds are those that may be used at the discretion of the Trustees in furtherance of the objects of the Charity. The Trustees maintain a single unrestricted fund for day-to-day running expenses.

Restricted funds may be used for specific purposes. A restricted fund is maintained annually for the receipt of donations to and payments from the Kol Nidre Appeal and for collections explicitly made to other charities.

#### **3. Trustees**

The Trustees are members of the Council, as elected at the AGM or co-opted subsequently. A Trustee Indemnity Insurance Policy is in place for all Trustees. During the year no remuneration was paid to Trustees.

**Sukkat Shalom Edinburgh Liberal Jewish Community (SCIO)**  
**Scottish Charity No. SC035678**

**Analysis of receipts and payments 1 Sep 2021 to 31 Aug 2022**

	Unrestricted funds	Restricted funds	current period	Total last period
Subscriptions	£24,106		£24,106	£24,965
Donations	£3,588	£4,803	£8,391	£7,815
Gift aid (2020-21)	£6,655	£952	£7,607	£7,594
Communal meals and events	£0		£0	£0
Other income	£438		£438	£498
<b>Total</b>	<b>£34,787</b>	<b>£5,755</b>	<b>£40,542</b>	<b>£40,873</b>

**2 Resources expended**

Rabbi's fees and expenses	£16,404		£16,404	£11,934
Services and hire of halls	£2871		£2,871	£1,770
Levies to Other organisations	£5,954		£5,954	£5,644
Cheder and adult education	£729		£729	£2,012
Administration	£1,467		£1,467	£391
Communal meals and events	£0		£0	£0
Newsletter	£0		£0	£97
Other expenses	£761		£761	£519
Donations		£6,472	£6,472	£4,882
<b>Total</b>	<b>£28,187</b>	<b>£6,472</b>	<b>£34,659</b>	<b>£27,249</b>

Excess of income over expenditure	£6,601	-£717	£5,884	13,624
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**3. Balances over period**

Bank balances at start	£37,359	£717	£38,076	£24,452
Net movement of funds	£6,601	-£717	£5,884	£13,624
Net cash balance at end	£43,960	£0	£43,959	£38,076
Deposit account	£3,847		£3,847	£3,844
Current account	£40,113		£40,113	£34,232
<b>Bank balances at end</b>	<b>£43,960</b>		<b>£43,959</b>	<b>£38,076</b>

# **Independent Examiner's Report on the accounts of Sukkat Shalom Edinburgh Liberal Jewish Community (SCIO) Scottish Charity No. SC035678**

I report on the accounts of the charity for the year ending 31/8/2022 which are set out on pages 2-3 of this report.

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of 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 independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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.

Name: Gershon Mendick

Relevant Professional qualification/professional body: FAIA

Address: 9 Gardners Crescent, Edinburgh EH3 8DF

Date: 15/03/2022

Signed; Gershon Mendick