

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

## **Treasurers Report to the AGM, 21st February 2021**

The formal accounts for our financial year 2019/2020 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 £5390 for the period 2018-19 was paid to the community by HMRC in this period. This included £684 from the 2018-19 Kol Nidrei Appeal. 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. Kol Nidre collected a total of £3709, £50 of which came in at the end of the year and was for the 2019/20 appeal.. Four payments of £1162 were made to each of four charities (World Jewish Relief, Leket UK, the Pastoral Foundation and the Jewish Blind Society (Scotland)). This included the gift aid received on the 2018/19 Kol Nidrei Appeal as well as a payment of £255.50 due to charity from previous appeals.

### **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..

## Analysis of receipts and payments 1 Sep 2019 to 31 Aug 2020

### 1 Incoming resources

	Unrestricted funds	Restricted funds	Total		12 month difference
			current period	Total last period	
Subscriptions	£24,652		£24,652	£17,159	£7,493
Donations	£3,730	£3,759	£7,489	£6,216	£1,274
Gift aid (2018-19)	£4,706	£684	£5,390	£3,996	£1,393
Communal meals and events	£0		£0	£1,426	-£1,426
Other income	£154		£154	£1,117	-£963
<b>Total</b>	<b>£33,242</b>	<b>£4,442</b>	<b>£37,685</b>	<b>£29,914</b>	<b>£7,771</b>

### 2 Resources expended

Rabbi's fees and expenses	£15,085		£15,085	£14,297	£787
Services and hire of halls	£3,393		£3,393	£6,493	-£3,100
Levies to Other organisations	£4,043		£4,043	£4,506	-£463
Cheder and adult education	£1,418		£1,418	£2,802	-£1,383
Administration	£71		£71	£45	£26
Communal meals and events	£45		£45	£1,517	-£1,472
Newsletter	£150		£150	£218	-£68
Other expenses	£1,116		£1,116	£586	£530
Donations		£4,648	£4,648	£3,348	£1,300
<b>Total</b>	<b>£25,320</b>	<b>£4,648</b>	<b>£29,968</b>	<b>£33,812</b>	<b>-£3,844</b>

Excess of income over expenditure	£7,922		£7,717	-3,898	
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### 3. Balances over period

Bank balances at start	£16,479	£256	£16,735	£20,633	
Net movement of funds	£7,923	-£206	£7,717	-£3,898	
Net cash balance at end	£24,402	£50	£24,452	£16,735	
Deposit account	£3,842		£3,842	£3,836	
Current account	£20,560	£50	£20,610	£12,899	
<b>Bank balances at end</b>	<b>£24,402</b>		<b>£24,452</b>	<b>£16,735</b>	

## **Comments and interpretation**

### **1. Income**

Our income from subscriptions has increased compared to last year. Many members now pay by direct debit which is very helpful. Thanks to our members for their contributions. The gift aid claim is also increased compared to the previous year although some of it was claimed on Kol Nidre donations that were distributed to charities during the year.

### **2 Expenditure**

Expenditure on rent of halls is reduced due to many activities during the financial year being online.

# **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 31/8/2020 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 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 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: AAIA

Address: 9 Gardners Crescent, Edinburgh EH3 8DF

Date: 19/02/2021

Signed; Gershon Mendick