

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

Trustees' Annual Report 1st September 2014 to 31st August 2015

- We have held a religious service every weekend either on Friday evening or Saturday (Shabbat) morning.
- Our Rabbi (Mark Solomon) visits at least monthly when he takes services and leads educational activities. At other times members of the community lead the services.
- We hold services for all the Jewish Festivals, including the High Holydays (Rosh Hashanah and Yom Kippur) and we run a Communal Seder (passover meal) which is well attended by members and visitors.
- September 2014 was the tenth anniversary of our founding and we celebrated this with events including a Civic Service, reception and ceilidh with Danny Rich the chief Executive of Liberal Judaism in attendance as well as other invited guests.
- At the Civic service we inaugurated our portable ark (cabinet to hold our Torah Scroll during services) designed by a team of our members and made by local craftsmen. This was partially funded by a generous grant from the NLPS trust.
- Adult education classes have included a Hebrew study group, a Talmud study group, a philosophy discussion group.
- Our Cheder (religion school) meets on Saturday afternoons during school terms and has an expanding recruitment.
- Rabbi Mark Solomon continues to support us and be an inspiration to us, both at his regular visits but also with advice and support at other times.
- Most of our communication with members and others is via emails and by information on our web site (www.eljc.org).
- Information about our activities, as well as articles about events and matters of Jewish interest appears in our monthly newsletter (Lulav). The current issue and back issues can be accessed at <http://www.eljc.org/index.php/new-newsletter>.

More details about our activities are available in the full reports that were presented to members at the AGM on 1st March 2015 and can be accessed from our web site.

Trustees (at 31/8/2015) Jonathan Broadie, Marjory Broadie, Katherine Bromberg, Norman Crane, Helen Ford, Sue Lieberman, Catherine Lyons, Maurice Naftalin, Gillian Raab, Nick Silk, Jennifer Underwood, Helen Zollinger.

Signed on behalf of the trustees by

Norman Crane (Chairman)_____ Date_____

Gillian Raab (Treasurer)_____ Date_____

10 Ainslie Place, Edinburgh EH3 6AS

Income and Expenditure Account for Year to 31 August 2015 and Balance Sheet at 31 August 2015

Analysis of receipts and payments 23/7/2014 to 31/8/2015

1 Incoming resources					
	Unrestricted funds	Restricted funds	Total current period	Total last period	12 month difference
Subscriptions	£13,752		£13,752	£14,524	-£772
Donations	£2,505	£4,400	£6,905	£5,958	£947
Gift aid	£0			£4,248	-£4,248
Communal meals and events	£2,382		£2,382	*see note	-£1,247
Other income	£5,789		£5,789	£3,430*	£2,359
Total	£24,429	£4,400	£28,829	£28,151	£678
2 Resources expended					
Rabbi's fees and expenses	£13,752		£13,752	£11,601	£2,151
Services and hire of halls	£7,899		£7,899	£5,305	£2,594
Levies to Other organisations				£625	-£625
Cheder and adult education	£2,888		£2,888	£1,830	£1,058
Administration	£123		£123	£759	-£636
Communal meals and events	£2,568		£2,568		-£523
Newsletter	£17		£17		£17
Other expenses	£5,205		£5,205	£2,257	-£345
Donations		£4,400	£4,400	£3,980	£420
Total	£32,452	£4,400	£36,852	£29,650	£7,202
Excess of expenditure over income	£8,023		£8,023	£1,565	£6,458
3. Balances over period					
Bank balances at start	£24,578		£24,578	£27,632	-£3,054
Net movement of funds	-£8,023		-£8,023	-£1,565	-£6,458
Net cash balance at end	£16,555		£16,555	£26,067	-£9,512
Deposit account	£13,817		£13,817	19,810.47	-£5,994
Current account	£2,745		£2,745	4,767.70	-£2,023
Bank balances at end	£16,561		£16,561	£24,578	-£8,017

Note * In 2013-14 these two categories were combined, see comments below.

Figures in red and in brackets 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. The sum raised this year was £4,400.

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 the Trustees.

Notes and comments on accounts

The formal accounts for our financial year to 31st August are presented above along with the comparison with the preceding 12 months. As suggested by our independent examiner, we include columns for communal events and meals where a fee was charged. These were previously included in the "other" column.

The most notable feature of the accounts is the increase in expenditure and a small decrease in income resulting in a net loss of funds of £8,000. In fact the effective loss is not as great as that, since the gift aid claim was not made in time for these accounts and this will be (~£4000) so the real deficit is in fact under £4,000. The individual items of the accounts need to be examined individually to understand the trends and this is done below. Taking into account exceptional items (overpayment of fees and timing of hire charges) the true difference is under £2,000.

There is a small discrepancy of £6 in the figures presented above between the net movement of funds (-£8017) and the excess of income over expenditure (£8023). This was due to the omission of £6 of bank interest from the income column. Thus the correct figures for other income and total income in columns 1 and 3 should be £5,795 and £28,835, making the excess of income over expenditure £8017 to agree with the balances.

Costs of services and hiring premises

These have increased from £5,300 to almost £8,000, an increase of £2,700, almost entirely due to increased hire charges. Other items (eg. Kiddush wine etc) are a minor contribution of under £500 in each year. Part of the increase in hire charges is due to the timing of payments for a venue where the costs have not changed (Marchmont St Giles). We pay a quarterly fee and last year (as we noted in the accounts for 2013/14) only 2 quarters fell in the accounting year. This year, in contrast 5 quarters fell into the accounting year. This accounts for £1,650 of the difference, but over £1,000 remains. This increase is due to increased hire charges at the Columille Centre (increased from ~£3,000 to ~£4000). The rates have increased and we have had slightly greater use of these premises due to an increased number of services and events.

Rabbi's fees and expenses

These have increased by over £2,000. Part of this is an overpayment by £1,222 due to a clerical error. This is being corrected and adjustment will be made in the following year's accounts.

Cheder and adult education

These have increased considerably due to more teachers being employed, which we need for our increased numbers of children. The cheder costs do not include the hire of premises for cheder as it comes under our quarterly arrangement with Marchmont St Giles.

Other items expenses and income

These need to be taken together. The income includes the grant from the NLPS trust for our portable ark (total £4,485) and some of the expenditure set against this was in the 13/14 accounts (£1,925). Other expenditure against this included expenses for the 10th Anniversary events (£930) as well as expenses and fees for our participants in the Ba'alei Tefillah programme, though the fees were set against a grant for volunteer training from ScoJec that is part of the other income.