



Treasurers Report to the AGM, 2025

23rd February 2025

Financial year 1/9/2023 to 31/8/2024

NOTE: These accounts are in draft as they have not yet been formally inspected

Formal notes and Interpretation for accounts overleaf

1. Accounting periods

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

2. Gift aid claims

A Gift Aid claim for the period 2023-24 was not received until after the end of the 2023/4 financial year. A payment of £8,403.35 was received from HMRC on 9th October 2024 and thus does not appear in this set of accounts.. £1090 of this was for donations to our Kol Nidrei appeal for contributions to charities who are all eligible to receive gift aid. This will be shortly be sent on to the charities along with the amount collected for the 5785 Appeal, see next item..

3. Donations given

The Kol Nidrei Appeal is shown on both sides of the Receipts and Payments Account. The Kol Nidre Appeal for 2023/24 or 5784 (by the Jewish Calendar) collected a total of £3,616 in the 23/24 financial year. This was distributed to out four charities along with further donations received after the end of the tax year and the gift aid claimed on the previous year's donations. The

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 2023 to 31 Aug 2024

1 Incoming resources

	Unrestrict ed funds	Restrict ed funds	Total current period	Total last period	12 month difference
Subscriptions	£29,350		£29,106	£26,679	£2,427
Donations	£3,402	£3,616	£7,018	£14,086	-£7,068
Gift aid (2022-23)	£0		£0	£7,507	-£7,507
Communal meals and events	£2,123		£2,123	£2,355	-£232
Other income	£2,199		£2,199	£478	£1,721
Total	£40,690	£3,616	£40,446	£51,104	-£10,659

2 Resources expended

Rabbi's fees and expenses	£17,533		£17,533	£20,376	-£2,843
Services and hire of halls	£6,726		£6,726	£5,821	£905
Levies to Other organisations	£5,769		£5,769	£6,983	-£1,214
Cheder and adult education	£1,694		£1,694	£1,463	£231
Administration	£292		£292	£1,344	-£1,052
Communal meals and events	£1,325		£1,325	£1,719	-£394
Other expenses	£1,861		£1,861	£782	£1,078
Admin salary and expenses	£2,358		£2,358	£0	£2,358
Donations	£500	£4,681	£5,181	£6,388	-£1,206
Total	£38,067	£4,681	£42,739	£44,876	-£2,138

Excess of income over expenditure			-£2,293	6,228	-£8,521
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3. Balances over period

Bank balances at start	£50,198	£43,960
Net movement of funds	-£2,293	£6,228
Net cash balance at end	£47,904	£50,188
Deposit account	£34,427	£24,011
Current account	£13,478	£26,176
Bank balances at end	£47,904	£50,188