

Treasurers Report on accounts for 2023-2024

The formal accounts for our financial year 2023/24 are presented below along with the comparison with the preceding 12 months.

Formal notes and Interpretation for accounts overleaf

. 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.

Receipts and Payments

Sukkat Shalom Edinburgh Liberal Jewish Community
For the year ended 31 August 2024

Account	2024
Incoming resources	
100 - Membership subscriptions	<u>£29,349.95</u>
101 - Donations	<u>£2,131.12</u>
102 - High Holy Day Donations	<u>£1,300.70</u>
103 - gift aid (not KN)	<u>£0.00</u>
124 - Income from communal meals	<u>£2,122.79</u>
115 - Beit Din Rebate	<u>£1,560.00</u>
121 - Interest Income	<u>£415.49</u>
122 - Misc income mainly books	<u>£224.00</u>
Total Incoming resources	£37,104.05
Resources expended	
202 - Rabbi's fees and expenses	<u>£17,073.46</u>
204 - Fees and levies	<u>£5,768.56</u>
205 - Education – cheder and adult	<u>£1,692.00</u>
206 - Salary + for Admin role	<u>£1,456.93</u>
207 - Expenses associated w/ Admin role	<u>£889.06</u>
208 - Venue hire	<u>£5,607.50</u>
212 - General admin expenses (e.g. Xero)	<u>£848.90</u>
210 - Service expenses	<u>£742.63</u>
216 - Voicemail	<u>£243.28</u>
218 - Insurance	<u>£778.77</u>
220 - Bank charges	<u>£361.11</u>
222 - Outgoing charitable donations	<u>£500.00</u>
224 – Communal meal costs (food , venue hire)	<u>£2,160.69</u>
Total Resources expended	£38,122.89
VAT paid on these resources	£208.98
Total including VAT	£38,331.87
Excess income over expenditure	-£1,227.82
KN appeal outgoing	
Charity - KNA Outgoing	£4,681.43
Total KN appeal outgoing	£4,681.43
Other Income	
KNA - KN Appeal	£3,616.10
KN gift aid	£0.00
Total Other Income	£3,616.10
KN appeal balance at year end	-£1,065.33

bank accounts 31st August 2023

Cash at bank and in hand

Business Instant Access	£24,011.35
Club,Charity And Trust Account	£26,186.29
Total Cash at bank and in hand	£50,197.64

bank accounts 31st August 2024

Cash at bank and in hand

Business Instant Access	£34,426.84
Club,Charity And Trust Account	£13,477.65
Total Cash at bank and in hand	£47,904.49

Net movement of funds	-£2,293.15
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Excess income over expenditure	-£1,227.82
KN appeal balance at year end	-£1,065.33

Total income over expenditure	-£2,293.15
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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 31/8/2023 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: FAIA

Address: 9 Gardners Crescent, Edinburgh EH3 8DF



Signed: Gershon Mendick

Date: 22/4/2025