

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 2022-23 was received during the 2024/5 financial year. A payment of £8,403.35 was received from HMRC on 9th October 2024 and £1090 of this was for donations to our Kol Nidrei appeal for contributions to charities who are all eligible to receive gift aid.

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 £4,232 in the 24/25 financial year. This along with gift aid collected on previous years' appeals was distributed to our four charities, except for £50 that came in after the donations had been sent to the charities. This will be added to the donations for 2025/26.

COMMENTS ON ACCOUNTS SHOWN OVERLEAF *Figures in red denote negative quantities*

Our expenses have exceeded our income in this financial year 2024-25 by £4370. The same was true in the 2023-24 but by less than half this amount,

The main contributors to this deficit are

- A full year of our part-time administrator's salary
- A decrease in donations; but last year included a one-off donation (legacy) of £5,000.
- A decrease in subscription income – this is being followed up to collect overdue subscriptions
- Note that the apparent increase in administrative costs, compared to 2023-24 is an artefact of a difference in how these costs are coded. In this financial year the costs for our database management system (infoodle) and our financial management system (xero) were included in administration. In 2023/24 they were included in other expenses, which is now lower in 2024-25.

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

Analysis of receipts and payments 1 Sep 2024 to 31 Aug 2025

1 Incoming resources

	Unrestrict ed funds	Restrict ed funds	Total current period	Total last period	12 month difference
Subscriptions	£25,776		£25,776	£29,106	-£3,330
Donations	£1,556	£1,211	£2,767	£7,018	-£4,250
Gift aid (2022-23)	£7,313	£1,090	£8,403	£0	£8,403
Communal meals and events	£3,008		£3,008	£2,123	£885
Other income	£692		£692	£2,199	-£1,507
KN appeal		£4,232	£4,232	£3,616	£616
Total	£38,345	£6,533	£44,879	£44,062	£817

2 Resources expended

Rabbi's fees and expenses	£19,145		£19,145	£17,533	£1,612
Services and hire of halls	£7,847		£7,847	£6,726	£1,121
Levies to Other organisations	£4,516		£4,516	£5,769	-£1,253
Cheder and adult education	£834		£834	£1,694	-£860
Administration	£1,853		£1,853	£292	£1,561
Communal meals and events	£1,486		£1,486	£1,325	£161
Other expenses	£683		£683	£1,861	-£1,178
Admin salary and expenses	£7,578		£7,578	£2,358	£5,220
Donations	£35	£5,272	£5,307	£5,181	£126
Total	£43,977	£5,272	£49,249	£42,739	£6,510

Excess of income over expenditure	-£4,370	-£2,293	-£2,078
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3. Balances over period

Bank balances at start	£47,904	£50,198	
Net movement of funds	-£4,370	-£2,293	
Net cash balance at end	£43,534	£47,904	-£4,370
Deposit account	£34,943	£34,427	
Current account	£8,592	£13,478	
Bank balances at end	£43,534	£47,904	-£4,370

Supplement (or part of) treasurer's report to 2026 AGM

Resolution: That the annual membership fee should increase from £260 to £280.

Justification: this is a 7.7% increase. The current rate was set in 2020, since when the Retail Price Index has increased by 40%.

Resolution: That the date on which annual membership subscriptions become due should change from 1st January to 1st September.

Justification: aligning the date of the membership year with the accounting date of the community's finance will make future accounting easier and more transparent, and will allow more accurate year-on-year comparisons of income and costs.

Consequence for members if these resolutions are passed:

Change in membership date:

- If you pay by weekly or monthly instalments, you will be unaffected
- If you pay by instalments less frequently (quarterly or yearly, etc) we will be contacting you shortly to ensure a smooth transition to the new membership date

Change in membership rate:

- If you are currently paying at the standard rate of £260
 - If you pay by direct debit, your payments will increase, starting from September, so that over the following year they will total £280
 - If you pay by standing order or bank transfer, we will ask you to increase your payments, starting from September, so that over the following year they will total £280
- If you are paying a reduced rate other than the student rate, we will ask if you can increase your payment, starting from September, by 7.7% or more (7.7% is the percentage increase in the standard rate)
- If you are paying the £10 student rate, we will not ask you for an increase
- We would like to thank you if you currently donate to the community along with your subscription. We hope that you will be able to maintain or increase your donation along with the new fee