

Treasurers Report to the AGM, 2024

The formal accounts for our financial year 2022/23 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 1st September to 31st August.

2. Gift aid claims

Gift Aid of £7,507 for the period 2021-22 was paid to the community by HMRC in this period. 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. The Kol Nidre Appeal for 2022/23 or 5783 (by the Jewish Calendar) collected a total of £4,936. In addition £1,043 of the Gift Aid claim for 2021/22 was for donations to the previous year's appeal. Also £91 was donated to the Kol Nidre appeal after we had sent the donations to the charities. This will be added to the money donated for The Kol Nidre appeal for 5784 and the contribution from Gift Aid for the 2022/23 appeal that will appear in next year's accounts.

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 2022 to 31 Aug 2023

1 Incoming resources

	Unrestricted funds	Restricted funds	Total		12 month difference
			current period	Total last period	
Subscriptions	£26,689		£26,689	£24,106	£2,583
Donations	£9,150	£4,936	£14,086	£8,391	£5,695
Gift aid (2021-22)	£6,464	£1,043	£7,507	£7,607	-£100
Communal meals and events	£2,355		£2,355	£0	£2,355
Other income	£478		£478	£438	£40
Total	£45,136	£5,979	£51,114	£40,542	£10,572

2 Resources expended

Rabbi's fees and expenses	£20,376		£20,376	£16,404	£3,972
Services and hire of halls	£5,821		£5,821	£2,871	£2,950
Levies to Other organisations	£6,983		£6,983	£5,954	£1,028
Cheder and adult education	£1,463		£1,463	£729	£733
Administration	£1,344		£1,344	£1,467	-£122
Communal meals and events	£1,719		£1,719	£0	£1,719
Other expenses	£782		£782	£761	£21
Donations	£500	£5,888	£6,388	£6,472	-£84
Total	£38,989	£5,888	£44,876	£34,659	£10,218

Excess of income over expenditure	£6,147	£91	£6,238	5,884	£355
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3. Balances over period

Bank balances at start	£43,959	£0	£43,960	£38,076	£5,884
Net movement of funds	£6,147	£91	£6,238	£5,884	£354
Net cash balance at end	£50,107	£91	£50,198	£43,959	£6,238
Deposit account			£24,011	£3,847	£20,165
Current account			£26,186	£40,113	-£13,926
Bank balances at end			£50,198	£43,959	£6,238

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 31/8/2022 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 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 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: