



## **Formal notes and Interpretation for accounts overleaf**

### **1. Accounting periods**

The accounting period for Sukkat Shalom, Edinburgh Liberal Jewish Community is from 1<sup>st</sup> September to 31<sup>st</sup> 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 9<sup>th</sup> 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 out 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*

### **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 2024 to 31 Aug 2025

	2024-25	2023-24	difference	
100 - Membership subscriptions	£25,776	£29,350	£3,574	<b>Bank accounts at 31st August 2024</b>
101 - Donations	£1,556	£2,131	£575	Deposit account
102 - High Holy Day Donations	£1,211	£1,301	£89	Current account
105 - Gift Aid Unrestricted	£7,313		£7,313	<b>Bank balances at end</b>
115 Beth Din Rebate		£1,560	£1,560	<b>£47,904</b>
124 - Income from seder	£2,952	£2,123	£829	
121 - Interest Income	£516	£415	£100	
122 - Misc income mainly books	£176	£224	£48	<b>Bank accounts at 31st August 2025</b>
112 - event payments (not seder)	£56		£56	Deposit account
	<b>£39,557</b>	<b>£37,104</b>	<b>£2,453</b>	Current account
				<b>Bank balances at end</b>
				<b>£43,534</b>

### 2 Resources expended

02 - Rabbi's fees and expenses	£19,145	£17,073	£2,072	<b>Net movement of funds</b>
204 - Fees and levies	£4,516	£5,769	£1,253	<b>£4,370</b>
205 - Education – cheder and adult	£834	£1,692	£858	Excess of income over expenditure
206 - Salary + for Admin role	£7,113	£1,457	£5,656	KN Appeal at year end
207 - Expenses associated w/ Admin role	£465	£889	£424	£50
208 - Venue hire	£5,740	£5,608	£133	<b>Total income over expenditure</b>
212 - General admin expenses (e.g. Xero)	£1,447	£849	£598	<b>£4,370</b>
210 - Service expenses	£2,107	£743	£1,364	
224 - Costs for running the seder	£1,486	£2,161	£675	Negative values are shown in red
216 - Communications	£253	£243	£10	
218 - Insurance	£542	£779	£237	
220 - Bank charges	£141	£361	£220	
222 - Outgoing charitable donations	£35	£500	£465	
<b>Total expended</b>	<b>£43,823</b>	<b>£38,123</b>	<b>£5,700</b>	
<b>VAT paid</b>	<b>£154</b>	<b>£209</b>	<b>£55</b>	
<b>Total with VAT</b>	<b>£43,977</b>	<b>£38,332</b>	<b>£5,645</b>	
Excess of income over expenditure	<b>£4,420</b>	<b>£1,228</b>	<b>£3,192</b>	

### Restricted Funds (charitable donations collected and distributed to other charities during the year)

KN Appeal outgoig	£5,272	<b>£4,681</b>	<b>£591</b>
KN Appeal income	£4,232	<b>£3,616</b>	<b>£616</b>
KN Appeal Giftaid	£1,090	<b>£0</b>	<b>£1,090</b>
KN Appeal balance at year end	<b>£50</b>	<b>£1,065</b>	<b>£1,115</b>

# **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 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: 26/05/2022