

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022
FOR
EUROPEAN ACADEMY FOR JEWISH LITURGY

EUROPEAN ACADEMY FOR JEWISH LITURGY

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FOR THE YEAR ENDED 30 NOVEMBER 2022

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EUROPEAN ACADEMY FOR JEWISH LITURGY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 November 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The main objectives of the European Academy for Jewish Liturgy (EAJL) are to train people to be inspired leaders of Jewish prayer and worship through studying liturgical traditions, history, melodies and cantillations, preserving these traditions for future generations, and mentoring and providing trained leaders of prayer particularly but not exclusively in small and remote communities.

Significant activities

The charity provides services to individuals and communities in the UK and Europe and its activities fall under three main categories:

One-to-one Mentoring Programme

Seminars and courses

Consultancy

ACHIEVEMENT AND PERFORMANCE

Objectives and achievements in 2021 -2022

EAJL's achievements include:

- Continued and commenced training of our high-level Ba'al Tefillah Diploma students, introducing new students to this course increasing those studying to 8 and celebrating the graduation of one of the students.
- Continued the provision of invaluable training to community prayer leaders through EAJL's One-to-One Mentoring Programme.
- The third EAJL Online Learning Day in the summer was a great success, featuring teachers in both Sephardi and Ashkenazi traditions.
- We endeavoured to run a Sephardi track alongside the regular Ashkenazi track in all seminars and online study courses but take up was low for a number of reasons, leading us to plan a more directed approach for next year (see below)
- Continuous online courses over the year covered topics such as: Shabbat l'Chol; Singing the Haggadah (one in the Ashkenazi tradition and one in the Baghdadi tradition); Eicha, Kabbalat Shabbat and Ma'ariv for Shabbat and Chanukah song sessions in both Ashkenazi and Sephardi traditions.
- We increased the number of teachers for our online courses
- Some courses were led by EAJL alumni: Ba'alat Tefillah Saralee Shrell Fox (based in Jerusalem) and Ba'al Tefillah Simon Gordon (based in London).
- We continued to train our first Cantorial Smicha student (in the Sephardi tradition).
- EAJL Retreat: For the first time in four years we were able to run the EAJL T'filla Leaders Retreat in person in Oxfordshire. 23 people attended and it was extremely successful
- EAJL continued to be recognised as one of the five major providers of learning for Masorti Europe.
- EAJL continued to develop the relationship with Masorti UK and Masorti Europe and the Conservative Yeshiva in Jerusalem
- EAJL continued to try to reach more students across the world to increase accessibility to our courses and teaching.

FINANCIAL REVIEW

EAJL's net assets amounted to £32,498 at 30 November 2022, an increase of £6,290 over the position in the previous year. The Trustees consider that this level of reserves is sufficient to enable EAJL to carry out its objectives. The main source of revenue comes from the provision of mentoring services for students. This activity enables EAJL to train future leaders of Jewish prayer and worship. The Trustees review the financial position on a regular basis to ensure that it can meet its obligations as and when they fall due.

EUROPEAN ACADEMY FOR JEWISH LITURGY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2022

FUTURE PLANS OBJECTIVES FOR 2022-2023

The charity will be building on the success of its past and current activities. In particular:

- We will continue to develop our website and financial systems to make these more efficient and cost effective
- EAJL will plan and run its programme in the Conservative Yeshiva summer programme in Jerusalem in July 2023.
- EAJL will continue to provide customised training via its One-to-One Mentoring Programme.
- EAJL will continue to train t'filla leaders in our Ba'al T'filla and Cantorial Smicha programmes
- Planning for EAJL online courses will continue on the two year programme plan, with more bespoke courses for French Masorti communities in collaboration with the communities
- EAJL will plan and run our fourth online learning day in July 2023.
- Continued work will be done to increase awareness of EAJL's work through its collaboration with Masorti UK.
- A new generation continues the work of EAJL with the support of its founders.
- EAJL's two high-level programmes - the Ba'al Tefillah Diploma programme and the Cantorial S'micha programme - will continue to develop.
- EAJL will continue to develop our training and programmes both online and in person and endeavour to make our learning relevant and accessible, including financially.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Organisational structure

The Director of Studies runs the operational side of the charity on a day-to-day basis, with the support of a volunteer management team, including two of the trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06432037 (Not specified/Other)

Registered Charity number

1127733

Registered office

37 Landsby Apartments
Stanmore
HA7 4RY

Trustees

C L Weiner
J Chernett
J G Levy
A P M Myers

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 May 2023 and signed on its behalf by:

A P M Myers - Trustee

EUROPEAN ACADEMY FOR JEWISH LITURGY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		500	3,715
Charitable activities			
General		3,600	2,717
Other trading activities	2	27,639	9,961
Total		<u>31,739</u>	<u>16,393</u>
EXPENDITURE ON			
Raising funds		22,200	9,847
Charitable activities			
Training		1,300	1,371
General		236	82
Other		1,713	1,600
Total		<u>25,449</u>	<u>12,900</u>
NET INCOME		6,290	3,493
RECONCILIATION OF FUNDS			
Total funds brought forward		26,208	22,715
TOTAL FUNDS CARRIED FORWARD		<u><u>32,498</u></u>	<u><u>26,208</u></u>

The notes form part of these financial statements

EUROPEAN ACADEMY FOR JEWISH LITURGY

BALANCE SHEET
30 NOVEMBER 2022

		2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS	Notes		
Intangible assets	5	1,867	1,866
CURRENT ASSETS			
Debtors	6	12,641	4,634
Cash at bank		22,541	23,783
		<u>35,182</u>	<u>28,417</u>
CREDITORS			
Amounts falling due within one year	7	(4,551)	(4,075)
NET CURRENT ASSETS		<u>30,631</u>	<u>24,342</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		32,498	26,208
NET ASSETS		<u>32,498</u>	<u>26,208</u>
FUNDS	9		
Unrestricted funds		32,498	26,208
TOTAL FUNDS		<u>32,498</u>	<u>26,208</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2023 and were signed on its behalf by:

A P M Myers - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	<u>27,639</u>	<u>9,961</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2022 nor for the year ended 30 November 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2022 nor for the year ended 30 November 2021.

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,715
Charitable activities	
General	2,717
Other trading activities	9,961
Total	<u>16,393</u>
EXPENDITURE ON	
Raising funds	9,847
Charitable activities	
Training	1,371
General	82
Other	1,600
Total	<u>12,900</u>
NET INCOME	3,493
RECONCILIATION OF FUNDS	
Total funds brought forward	22,715
TOTAL FUNDS CARRIED FORWARD	<u><u>26,208</u></u>

5. INTANGIBLE FIXED ASSETS

The Intangible Asset comprises liturgical audio recordings.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	9,041	4,634
Prepayments and accrued income	3,600	-
	<u>12,641</u>	<u>4,634</u>

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other loans (see note 8)	2,777	2,777
Trade creditors	1,774	1,298
	<u>4,551</u>	<u>4,075</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Other loans	<u>2,777</u>	<u>2,777</u>

9. MOVEMENT IN FUNDS

	At 1.12.21 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	26,208	6,290	32,498
	<u>26,208</u>	<u>6,290</u>	<u>32,498</u>
TOTAL FUNDS	<u>26,208</u>	<u>6,290</u>	<u>32,498</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	31,739	(25,449)	6,290
	<u>31,739</u>	<u>(25,449)</u>	<u>6,290</u>
TOTAL FUNDS	<u>31,739</u>	<u>(25,449)</u>	<u>6,290</u>

Comparatives for movement in funds

	At 1.12.20 £	Net movement in funds £	At 30.11.21 £
Unrestricted funds			
General fund	22,715	3,493	26,208
	<u>22,715</u>	<u>3,493</u>	<u>26,208</u>
TOTAL FUNDS	<u>22,715</u>	<u>3,493</u>	<u>26,208</u>

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,393	(12,900)	3,493
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>16,393</u>	<u>(12,900)</u>	<u>3,493</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.12.20 £	Net movement in funds £	At 30.11.22 £
Unrestricted funds			
General fund	22,715	9,783	32,498
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>22,715</u>	<u>9,783</u>	<u>32,498</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,132	(38,349)	9,783
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>48,132</u>	<u>(38,349)</u>	<u>9,783</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2022.

EUROPEAN ACADEMY FOR JEWISH LITURGY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	500	3,715
Other trading activities		
Fundraising events	27,639	9,961
Charitable activities		
Grants	<u>3,600</u>	<u>2,717</u>
Total incoming resources	31,739	16,393
EXPENDITURE		
Raising donations and legacies		
Sundries	1,475	1,068
Other trading activities		
Purchases	20,725	8,779
Charitable activities		
Grants to individuals	1,300	1,371
Support costs		
Management		
Insurance	151	-
Finance		
Bank Charges	85	82
Governance costs		
Accountancy and legal fees	<u>1,713</u>	<u>1,600</u>
Total resources expended	<u>25,449</u>	<u>12,900</u>
Net income	<u><u>6,290</u></u>	<u><u>3,493</u></u>

This page does not form part of the statutory financial statements