

REGISTERED COMPANY NUMBER: 06432037 (England and Wales)  
REGISTERED CHARITY NUMBER: 1127733

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2013  
FOR  
EUROPEAN ACADEMY FOR JEWISH LITURGY

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EUROPEAN ACADEMY FOR JEWISH LITURGY

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FOR THE YEAR ENDED 30 NOVEMBER 2013

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## EUROPEAN ACADEMY FOR JEWISH LITURGY

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2013

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 2013. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
06432037 (England and Wales)

**Registered Charity number**  
1127733

**Registered office**  
3rd Floor, 4 The Exchange  
Brent Cross Gardens  
London  
NW4 3RJ

<b>Trustees</b>	
Mrs J Chernett	Minister of Religion
A S Bowman	Solicitor
A P M Myers	Chartered Accountant
C L Weiner	Minister of Religion

**Company Secretary**  
A S Bowman

#### **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 Founder and Director of Studies, who is also a trustee, runs the charity on a day-to-day basis, with the support of a volunteer management team.

##### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

#### **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 2012-13**

EAJL's aim of inspiring leaders of Jewish prayer continues to achieve its objectives. This year:

- EAJL ran its second Tefillah Leaders Europe retreat with great success.
- EAJL continued to provide invaluable training on its One-to-one Mentoring Programme as well as at a range of seminars throughout the year.
- A part-time bookkeeper joined the team to help with administration and financial reporting.

EUROPEAN ACADEMY FOR JEWISH LITURGY

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 30 NOVEMBER 2013

**FINANCIAL REVIEW**

EAJL's net assets amounted to £14,205 at 30 November 2013, a decrease of £2,719 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.

**FUTURE DEVELOPMENTS**

**Objectives for 2013-14**

The charity will be building on the success of its current activities, in particular:

- EAJL will run a third Tefillah Leaders Europe retreat.
- A new qualification will be developed to provide a high level Diploma in Service Leadership
- A social media expert will be recruited to help with publicity and to revamp the website.

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

**ON BEHALF OF THE BOARD:**



Mrs J. Chernett - Trustee

Date: 4 August 2014

**EUROPEAN ACADEMY FOR JEWISH LITURGY**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2013**

		<b>2013 Unrestricted fund £</b>	<b>2012 Total funds £</b>
<b>INCOMING RESOURCES</b>	Notes		
<b>Incoming resources from generated funds</b>			
Voluntary income		5,727	10,652
Activities for generating funds	2	4,945	4,291
<b>Incoming resources from charitable activities</b>			
General		1,367	-
<b>Total incoming resources</b>		<b>12,039</b>	<b>14,943</b>
<b>RESOURCES EXPENDED</b>			
<b>Costs of generating funds</b>			
Fundraising trading: cost of goods sold and other costs	3	7,981	8,826
<b>Charitable activities</b>			
Training		3,612	7,448
General		2,323	(28)
<b>Other resources expended</b>		<b>842</b>	<b>452</b>
<b>Total resources expended</b>		<b>14,758</b>	<b>16,698</b>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<b>(2,719)</b>	<b>(1,755)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>16,924</b>	<b>18,679</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>14,205</b>	<b>16,924</b>

The notes form part of these financial statements

EUROPEAN ACADEMY FOR JEWISH LITURGY

BALANCE SHEET  
AT 30 NOVEMBER 2013

	Notes	2013 Unrestricted fund £	2012 Total funds £
<b>FIXED ASSETS</b>			
Intangible assets	5	720	720
<b>CURRENT ASSETS</b>			
Debtors	6	2,953	5,385
Cash at bank		13,152	13,439
		<u>16,105</u>	<u>18,824</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(2,620)	(2,620)
<b>NET CURRENT ASSETS</b>		<u>13,485</u>	<u>16,204</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>14,205</u>	<u>16,924</u>
<b>NET ASSETS</b>		<u>14,205</u>	<u>16,924</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>14,205</u>	<u>16,924</u>
<b>TOTAL FUNDS</b>		<u>14,205</u>	<u>16,924</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2013.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 30 November 2013 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 special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 4 August '14 and were signed on its behalf by:

  
Mrs J Chernett -Trustee

The notes form part of these financial statements

## EUROPEAN ACADEMY FOR JEWISH LITURGY

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2013

#### **1. ACCOUNTING POLICIES**

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

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. ACTIVITIES FOR GENERATING FUNDS**

	2013	2012
	£	£
Fundraising events	4,945	4,291

#### **3. FUNDRAISING TRADING: COST OF GOODS SOLD AND OTHER COSTS**

	2013	2012
	£	£
Purchases	7,981	8,436
Support costs	-	390
	7,981	8,826

#### **4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 November 2013 nor for the year ended 30 November 2012.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 November 2013 nor for the year ended 30 November 2012.

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 30 NOVEMBER 2013

5. INTANGIBLE FIXED ASSETS

	Other intangible assets £
<b>COST</b>	
At 1 December 2012 and 30 November 2013	720
<b>NET BOOK VALUE</b>	
At 30 November 2013	720
At 30 November 2012	720

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Trade debtors	2,953	5,385

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2013 £	2012 £
Trade creditors	160	160
Other creditors	2,460	2,460
	2,620	2,620

8. MOVEMENT IN FUNDS

	At 1.12.12 £	Net movement in funds £	At 30.11.13 £
<b>Unrestricted funds</b>			
General fund	16,924	(2,719)	14,205
<b>TOTAL FUNDS</b>	16,924	(2,719)	14,205

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	12,039	(14,758)	(2,719)
<b>TOTAL FUNDS</b>	12,039	(14,758)	(2,719)

9. RELATED PARTY DISCLOSURES

Included in training were amounts totalling £2,863 payable to Mrs J Chernett in a professional capacity.



EUROPEAN ACADEMY FOR JEWISH LITURGY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 NOVEMBER 2013

	2013 £	2012 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gifts	4,551	5,470
Donations	1,176	5,182
	<u>5,727</u>	<u>10,652</u>
<b>Activities for generating funds</b>		
Fundraising events	4,945	4,291
<b>Incoming resources from charitable activities</b>		
Grants	1,367	-
<b>Total incoming resources</b>	<u>12,039</u>	<u>14,943</u>
<b>RESOURCES EXPENDED</b>		
<b>Fundraising trading: cost of goods sold and other costs</b>		
Purchases	7,981	8,436
<b>Charitable activities</b>		
Grants to individuals	5,537	5,360
<b>Other resources expended</b>		
Consultancy	-	452
<b>Support costs</b>		
<b>Management</b>		
Sundries	398	(28)
No description	-	2,088
	<u>398</u>	<u>2,060</u>
<b>Finance</b>		
Bank Charges	192	390
<b>Information technology</b>		
Repairs and renewals	650	-
<b>Total resources expended</b>	<u>14,758</u>	<u>16,698</u>
<b>Net expenditure</b>	<u>(2,719)</u>	<u>(1,755)</u>

This page does not form part of the statutory financial statements