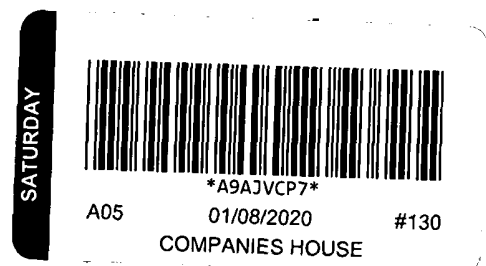


REGISTERED COMPANY NUMBER: 06432037 (England and Wales)
REGISTERED CHARITY NUMBER: 1127733

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019
FOR
EUROPEAN ACADEMY FOR JEWISH LITURGY



Maurice Apple
Chartered Accountants
2nd Floor, 3 The Exchange
Brent Cross Gardens
London
London
NW4 3RJ

EUROPEAN ACADEMY FOR JEWISH LITURGY

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 NOVEMBER 2019

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 2019. 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 2015).

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 2018-19

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

- o Graduated one and continuing with two further high-level Ba'al Tefilla Diploma students
- o Ran its fourth summer school in Jerusalem at the Conservative Yeshiva
- o Continued to provide invaluable training on its One-to-One Mentoring Programme
- o Provided scholars in residence
- o Started intense planning for its 2020 residential Retreat intensive programme
- o Was recognised as one of the five major providers of learning for Masorti Europe

FINANCIAL REVIEW

EAJL's net assets amounted to £17,336 at 30 November 2019, an increase of £1,428 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 PLANS

Objectives for 2019-20

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

In particular:

- o EAJL will plan a fourth summer school in Jerusalem at the Conservative Yeshiva in 2021
- o EAJL will continue to provide customized training via its One-to-One Mentoring Programme.
- o Planning for EAJL Online will continue, with academic and technical systems to be developed
- o Seminars to be planned, whole-day and also scholarships in residence
- o Continued planning work will take place for the 2020 Retreat
- o Continued work will be done to increase awareness of EAJL's work
- o Analysis and future development and leadership of EAJL will be undertaken
- o EAJL Ba'al Tefilla Diploma programme will continue towards high level graduation

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.

EUROPEAN ACADEMY FOR JEWISH LITURGY (REGISTERED NUMBER: 06432037)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 NOVEMBER 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
06432037 (England and Wales)

Registered Charity number
1127733

Registered office
2nd Floor, 3 The Exchange
Brent Cross Gardens
London
London
NW4 3RJ

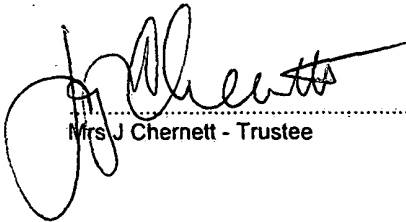
Trustees

Mrs J Chernett Minister of Religion
A S Bowman Solicitor
A P M Myers Chartered Accountant
C L Weiner Minister of Religion
Ms E Oppedijk Academy Manager
R J Wolfe CEO

Company Secretary
A S Bowman

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

Approved by order of the board of trustees on 29 July 2020 and signed on its behalf by:



Mrs J Chernett - Trustee

EUROPEAN ACADEMY FOR JEWISH LITURGY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,000	282
Charitable activities			
General		7,881	10,773
Other trading activities	2	10,581	12,834
Total		19,462	23,889
 EXPENDITURE ON			
Raising funds		16,651	14,278
Charitable activities			
General		1,383	885
Total		18,034	15,163
 NET INCOME		1,428	8,726
 RECONCILIATION OF FUNDS			
Total funds brought forward		15,908	7,182
 TOTAL FUNDS CARRIED FORWARD		17,336	15,908

The notes form part of these financial statements

BALANCE SHEET
30 NOVEMBER 2019

	Notes	2019 Unrestricted fund £	2018 Total funds £
FIXED ASSETS			
Intangible assets	5	720	1,146
CURRENT ASSETS			
Debtors	6	13,225	10,314
Cash at bank		6,168	9,272
		<u>19,393</u>	<u>19,586</u>
CREDITORS			
Amounts falling due within one year	7	(2,777)	(4,824)
NET CURRENT ASSETS		<u>16,616</u>	<u>14,762</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>17,336</u>	<u>15,908</u>
NET ASSETS		<u>17,336</u>	<u>15,908</u>
FUNDS	9		
Unrestricted funds		<u>17,336</u>	<u>15,908</u>
TOTAL FUNDS		<u>17,336</u>	<u>15,908</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 November 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 November 2019 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 29 July 2020 and were signed on its behalf by:


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 2019

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 2015)', 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.

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

	2019	2018
	£	£
Fundraising events	<u>10,581</u>	<u>12,834</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 November 2019 nor for the year ended 30 November 2018.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 November 2019 nor for the year ended 30 November 2018.

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2019

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND ENDOWMENTS FROM

Donations and legacies

Charitable activities

General

Other trading activities

Total

Unrestricted
fund
£

282

10,773

12,834

23,889

EXPENDITURE ON

Raising funds

Charitable activities

General

Total

14,278

885

15,163

NET INCOME

8,726

RECONCILIATION OF FUNDS

Total funds brought forward

7,182

TOTAL FUNDS CARRIED FORWARD

15,908

5. INTANGIBLE FIXED ASSETS

The Intangible Asset comprises liturgical audio recordings.

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Trade debtors

Prepayments and accrued income

2019

£

12,705

520

13,225

2018

£

3,439

6,875

10,314

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2019

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019 £	2018 £
Other loans (see note 8)	2,777	2,777
Trade creditors	-	1,349
Accruals and deferred income	-	698
	<u>2,777</u>	<u>4,824</u>

8. LOANS

An analysis of the maturity of loans is given below:

	2019 £	2018 £
Amounts falling due within one year on demand:		
Other loans	<u>2,777</u>	<u>2,777</u>

9. MOVEMENT IN FUNDS

	At 1.12.18 £	Net movement in funds £	At 30.11.19 £
Unrestricted funds			
General fund	15,908	1,428	17,336
TOTAL FUNDS	<u>15,908</u>	<u>1,428</u>	<u>17,336</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,462	(18,034)	1,428
TOTAL FUNDS	<u>19,462</u>	<u>(18,034)</u>	<u>1,428</u>

Comparatives for movement in funds

	At 1.12.17 £	Net movement in funds £	At 30.11.18 £
Unrestricted funds			
General fund	7,182	8,726	15,908
TOTAL FUNDS	<u>7,182</u>	<u>8,726</u>	<u>15,908</u>

EUROPEAN ACADEMY FOR JEWISH LITURGY

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 NOVEMBER 2019

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	23,889	(15,163)	8,726
TOTAL FUNDS	<u>23,889</u>	<u>(15,163)</u>	<u>8,726</u>

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

	At 1.12.17 £	Net movement in funds £	At 30.11.19 £
Unrestricted funds			
General fund	7,182	10,154	17,336
TOTAL FUNDS	<u>7,182</u>	<u>10,154</u>	<u>17,336</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	43,351	(33,197)	10,154
TOTAL FUNDS	<u>43,351</u>	<u>(33,197)</u>	<u>10,154</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 November 2019.

EUROPEAN ACADEMY FOR JEWISH LITURGY

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 NOVEMBER 2019

	2019 £	2018 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	2
Donations	1,000	280
	<u>1,000</u>	<u>282</u>
Other trading activities		
Fundraising events	10,581	12,834
Charitable activities		
Grants	7,881	10,773
	<u>7,881</u>	<u>10,773</u>
Total incoming resources	19,462	23,889
EXPENDITURE		
Raising donations and legacies		
Sundries	3,067	291
Other trading activities		
Purchases	13,584	13,987
Support costs		
Management		
Insurance	151	151
Finance		
Bank Charges	259	125
Governance costs		
Accountancy and legal fees	973	609
	<u>973</u>	<u>609</u>
Total resources expended	18,034	15,163
	<u>18,034</u>	<u>15,163</u>
Net income	1,428	8,726
	<u>1,428</u>	<u>8,726</u>

This page does not form part of the statutory financial statements

EUROPEAN ACADEMY FOR JEWISH LITURGY

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2019

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