

Charity registration number 328228

Company registration number 2387749 (England and Wales)

**JEWISH MUSIC INSTITUTE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	328228
<b>Company number</b>	2387749
<b>Governing Document</b>	Articles of Association
<b>Trustees</b>	Jennifer Anne Jankel (Chairperson) Jonathan Edward Lyons Rev Malcolm Weisman OBE Stuart Harvey Appleman Dr Rabbi Norman Solomon Ian Howard Braidman Dr Alexander Victor Knapp Karen Gilbert Dr Vanessa Paloma Elbaz Charles Micheal Richardson Inbal Annabel Elad Leonard Lowy
<b>Presidents</b>	Lord Grade CBE
<b>Vice Presidents</b>	Rev. Malcolm Weisman OBE Walter Goldsmith (Deceased)
<b>Vice Presidents (Yiddish)</b>	Zalmen Mlotek
<b>President, ICSM</b>	Sir Simon Rattle
<b>Director, ICSM</b>	Michael Haas
<b>Chair of International Ernest Bloch Society</b>	Dr Alexander Victor Knapp
<b>Forum for Israeli Music</b>	Dr Malcolm Miller
<b>Joe Loss Senior Lecturer in Jewish Music at SOAS University</b>	Dr Ilana Webster-Kogen
<b>Chairperson</b>	Jennifer Anne Jankel (Chairperson)
<b>Treasurer</b>	Ian Howard Braidman
<b>Founding Director</b>	Geraldine Auerbach, MBE

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**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Registered office**

Room 536  
SOAS University of London  
Thornhaugh Street, Russell Square  
London  
United Kingdom  
WC1H 0XG

**Independent examiner**

Sobell Rhodes LLP  
The Kinetic Centre  
Theobald Street  
Elstree  
Borehamwood  
Hertfordshire  
United Kingdom  
WD6 4PJ

**Bankers**

The Royal Bank of Scotland  
49 Charing Cross  
London  
SW1A 2DX

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**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
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**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRPERSON'S STATEMENT  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**FINANCIAL CONTROL**

The financial control during the period was initially handled by Jo Mark and then Amanda Fenner-Solomon who joined JMI in May 2022. The Trustees were given updates on the JMI budget and cash flow figures throughout the period. The JMI financial reports for the year ending 31<sup>st</sup> December 2021 were signed on the 16<sup>th</sup> of September 2022 and circulated to all the Trustees.

Andrew Jankel, Chairman of the Jankel Group continued to support the cost of employing the JMI Financial Controller who works at the Weybridge head office until the end of December 2022.

JMI committed to reimbursing the Jankel Group for 50% of the staff costs of the JMI Financial Controller from 1 January 2023 to 31<sup>st</sup> March 2023 thereafter JMI to pay the full amount for the Financial Controller.

We are incredibly grateful for the support from the Jankel Group during this time.

**FUNDRAISING AND CASH FLOW**

Jennifer Jankel continues to donate £2,167 a month which has been a much-needed support to JMI during the period.

JMI received £30,170 of funding from the Rothchild Foundation in May 2022 for work to be carried out on the JMI archives. This amount was added to the £2,000 received from the National Archives. During the financial year only part of the archiving work was completed resulting in only £13,268 being paid to the specialists. An amount of £18,902 is to be carried over to April 2023 to continue with the archiving work during the rest of 2023.

The JMI Youth Big Band were delighted to receive support from multiple sources during the year including, All Aboard Shop with donations totalling £5,860, the Childrens Aid Committee Charitable Fund who donated £2,895, the Jewish Youth Fund £2,000 and the successful application for funding for the year 2023 from Shoresh of £2,000 for the JMI primary school project - Zingt!.

A very special thanks must go to Shoresh Charitable Trust for their continued support by granting £9,983 for the JMI general funding.

Foundation support grew with the Alan Rind Foundation donating £5,000 to the JMI March fundraiser 2022. The Kirsch Foundation donated £3,500 and have pledged their support for 2023 and 2024 totalling £10,500 over three years. David Dangoor's, Exilarch's Foundation have allocated £20,000 over the next 5 years. The first payment of £4,000 was received in October 2022 and allocated to general funding.

The Rayne Foundation donated £5,000 which JMI have allocated to support the music programmes at Nightingale Hammerson residential homes. £2,000 was paid to Nightingale leaving an amount of £3,000 to be paid out in May 2023.

The JMI annual fundraising event on the 10<sup>th</sup> March 2022, which was "A celebration of Jewish Classical Musicians" to honour JMI past presidents raised over £69,000 of which the above £5,000 will be used to establish a new music therapy fund at Nightingale Hammerson.

The amount of £15,000 from Azrieli was paid directly to SOAS University and then shared 50/50 with JMI on behalf of the Joe Loss Lectureship. This generous donation will be continued for the years 2023 and 2024.

SOAS University Deed of Gift to JMI was renewed on the 23<sup>rd</sup> August 2022 which secures the agreement for the next five years. The agreement was supported unanimously by the JMI Trustees.

JMI successfully also renewed the tenancy agreement with SOAS University of London which was signed in October 2022 for six years.

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRPERSON'S STATEMENT  
FOR THE PERIOD ENDED 31 MARCH 2023**

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We would like to express our thanks to The Simon Marks Charitable Trust who generously supported the Joe Loss Lectureship in Jewish music for another year with a donation of £10,000. We also offer our thanks to the Sir Jack Lyons Family Trust for their annual donation of £7,500 to support our Studentships and attendees for summer school programmes. We are deeply grateful for their continued support.

Another special thank you goes to Neil Marcus whose invaluable support and guidance for the application to Arts Council for funding, which was favourably announced at the end of 2022.

JMI was granted funding of £128,333 from April 2023- 2024. The final agreement dated 7 February 2023 granted JMI funding for three years totalling £384,999. The stringent guidelines and conditions were circulated to all the JMI Trustees on the 8<sup>th</sup> March 2023.

**TRUSTEES & DIRECTORATE**

2022 has seen the death of Vice President, Walter Goldsmith who was a valuable member of the JMI Directorate for many years. He will be sadly missed by all at JMI. His wise guidance and generosity helped the charity to become what it is today.

JMI thanked Deborah Jacinta Jay for her contribution to JMI as she stepped down as a Trustee in 2022 and all the Trustees were delighted with the appointment of the new Trustee, Charly Richardson, who is CE of the Lewisham Music Hub. Charly will be particularly helpful with the education programmes organised by Raphael Knapp.

All remaining trustees and directorships are unaltered until March 2023. The JMI Board then appointed Annabel Elad as a new welcomed Trustee. Leonard Lowy, solicitor and supporter of JMI over many years kindly agreed to attend the March 2023 Trustee meeting with the intention of possibly becoming a new Trustee. We are delighted to confirm that the JMI Trustees subsequently support unanimously his appointment.

**PROGRAMMES AND EVENTS**

JMI's online programmes continued to run with huge success and have attracted a rapidly growing national and international viewership. Programmes included a series of documentaries, films, lectures, recitals and events from international artists, filmmakers and musicians.

Highlights include our broadcast partnership with Allegro Films and Jewish Renaissance magazine series with Jaqueline Du Pre' and the Elgar Cello Concerto.

JMI's World of Jewish Music was hosted by JMI's Jenny Jankel and Gil Karpas and was commissioned by BT. This programme featured the Joe Loss Senior Lecturer in Jewish Music Dr Ilana Webster-Kogen, and the previous Joe Loss Lecturer in Jewish Music and Trustee Dr Alexander Knapp.

Songs of My Grandfathers, held in September 2022 was a pre-High Holyday online concert.

JMI partnered again with Allegro Films, in association with: AJR – Association of Jewish Refugees, Holocaust Educational Trust Exilarte, Sir Martin Gilbert Learning Centre, Centre for German-Jewish studies – University of Sussex and the Weiner Holocaust Library to mark the remembrance of Kristallnacht. We Want the Light was screened by JMI with a film by Christopher Nupen & Allegro Films which investigates the fruitful but complex relationship between Jews and German Music.

JMI partnered with The Jewish Chronicle and Five Leaves Bookshop to bring together a successful event, Yahrzeit 70 with word music and film. This took place at the Brunei Gallery Theatre at SOAS.

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRPERSON'S STATEMENT  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**SPRING SCHOOLS 2022** (Sun 3rd April - Thurs 7th April)

The move of the Summer Schools to Spring proved to be challenging. Covid is still causing great uncertainty and the applications were slow. JMI postponed Golden Peacock until August 2023.

Ot Azoy and Klezfest continued but the numbers were lower compared to previous years. It has been decided to keep the JMI summer schools at their regular point in the calendar to enable longstanding regular students to the courses to attend during the summer break.

We express our heartfelt thanks to Gil Karpas, Marketing and Events Manager for the enormous effort that he has made in expanding the visibility and notoriety of the JMI programmes.

**JMI YOUTH BIG BAND**

JMI Youth Big Band had a hugely successful year with highlights that included 3 sold out concerts (Pizza Express Soho - April, Vortex Jazz Club – September, and JW3 - December).

JMI also hosted a 2-day Summer Workshop in August at SOAS where 5 new young musicians joined the band.

Musical Director Sam Eastmond introduced a whole range of new original and challenging music to the band's repertoire, and the young musicians relished the opportunity to further develop their sight-reading, improvising and solo playing skills.

**EDUCATION PROGRAMMES**

The JMI Team are incredibly proud of the successful Yiddish Song School project "Essex Zingt!". Throughout February and March 2022, the project was carried out in 18 Primary and Secondary schools across Essex and involved in-person workshops at each school as well as the creation of online learning resources.

The project culminated in a final performance involving Klezmer band Don Kipper and children at Theydon Bois Primary School. The event was streamed live to all the other participating schools as well as to a wider audience of JMI's online followers.

Feb/March 2023 – JMI held another successful Zingt! project in Canvey Island, Essex. The programme reached 240 children at 4 local primary schools; Canvey Junior, Winter Gardens, Northwick Park and William Read - with a large audience of parents and family members who all enjoyed the final concert.

**ARCHIVING**

As a result of a Scoping Grant awarded by Hanadiv Rothschild in Jan 2022, Dr Ellie Pridgeon and her associate Eva Eicker started the work of assessing JMI's extensive archive of books, CDs, records, manuscripts and other material, both at SOAS and Luxfords storage facility in Weybridge.

We express our heartfelt thanks Raphael Knapp for the enormous effort that he has made in expanding the visibility and notoriety of the JMI programmes.

Website designer Susanna Kleeman will use information collated by Dr Pridgeon to create a new archive website and database using Wix software which is due to go live in late 2023.

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
CHAIRPERSON'S STATEMENT  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**THE FUTURE**

JMI decided to extend the original year end of 31<sup>st</sup> December 2022 to 31<sup>st</sup> March 2023. This decision will allow the annual accounts of JMI to correspond exactly with the NPO accounting year of 1<sup>st</sup> April to 31<sup>st</sup> March.

The JMI Team works extremely well together and is particularly excited with the positive news of the success of the application to Arts Council to be included in their National Portfolio funding for 2023-2025.

It is important to note that the JMI Vision and Mission Statement will be reviewed with some of the new Trustees and existing JMI Team during April 2023.

We would like to thank members of the team for their detailed support for JMI.



.....  
**Jennifer Jankel**

Chairperson

Dated: .....9th August 2023

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)  
FOR THE PERIOD ENDED 31 MARCH 2023**

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The Trustees present their Annual Report together with the Financial Statements for the period ended 31 March 2023. The Jewish Music Institute (JMI) is a charitable company limited by guarantee under registration number 2387749 and is registered by the Charity Commission under registration number 328228. The registered address is Jewish Music Institute, 536 SOAS University of London, Thornhaugh Street, Russel Square, London, WC1H 0XG,

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) , the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

**Objectives and activities**

The Institute's aims and objectives as set out in its governing document are as follows:

JMI's objectives and activities give clearly identifiable benefits to the public and continue to be Charitable. JMI is committed to re-discovering and communicating Jewish heritage and identity through music-educational and recreational programmes for the public of all ages, and backgrounds: encouraging Jews to explore their cultural roots and non-Jews to understand and appreciate Jewish culture.

The activities now incorporated in the Jewish Music Institute began on 22nd May 1984 when JMI was constituted as a committee presenting a Jewish Music Festival. Enjoying prestigious patronage, the Jewish Music Institute has over the years, made an important contribution to the cultural life of Britain.

The Jewish Music Institutes mission is dedicated to the celebration, preservation and development of the living heritage of Jewish music, for the benefit of all. To serve this mission, JMI's work is conducted in six different genres of Jewish music ranging from ancient prayer chants through the Ashkenazi and Sephardi Jewish experiences to classical music, the music of Israel and music suppressed by the Third Reich. In each genre there are programmes of education, practical training, information and performance. To discharge this mission JMI maintains a small but highly expert core staff and works closely with the Department of Music at SOAS.

**Public Benefit**

The Jewish Music Institute (JMI) is an independent arts organisation with charitable status based at the School of Oriental and African Studies, University of London. It is dedicated to the 'celebration, preservation and development of the living heritage of Jewish music for the benefit of people of all ages and all backgrounds.

**Plans for the Future**

JMI has a clear mission to preserve and develop the Jewish musical heritage for the benefit of present and future generations. JMI will continue to work to obtain core funding to secure its long-term future.

**Risk Assessment**

Risk management is reviewed regularly by staff. The Trustees have identified the main risks to which the charity is exposed and have taken steps to mitigate them.

**Mission Statement**

To bring Jewish music to the mainstream British and International cultural arena for people of all ages, faiths backgrounds, and cultures.

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**Power of Investment**

All monies of the Institute not immediately required for any payment may be invested by the Trustees in such investments as the Trustees from time to time think proper or may be placed on deposit with any banks. The Trustees review regularly its cash resources and endeavours to maximise any interest from funds not required in the short term.

**Reserves Policy**

The Trustees have adopted a policy that the charity's reserves shall cover necessary costs and commitments during an unforeseen period of difficulty. The Trustees aim to maintain or hold the level of reserves equivalent to three months of expenditure.

This report has been prepared having taken advantage of the small company's exemption in the Companies Act 2006. The report was approved by the Board on and is signed by order of the Trustees.

**Achievements and performance**

JMI played a significant part in the cultural life both artistically and educationally in Great Britain in the period ending 31<sup>st</sup> March 2023. JMI is extremely honoured to be accepted into the Arts Council National for the next three years.

JMI supports and co funds **the Joe Loss Lectureship in Jewish Music** at SOAS. The Loss family are major donors.

Lord Marks, who is a supporter of JMI continues to be very interested in our current work and has supported the Joe Loss Lectureship again in 2022 with a trust donation of £10,000. JMI is deeply grateful for this support.

JMI has continued to benefit from the generous support for post graduate students through the Sir Jack and Lady Lyons Charitable Trust.

The cost for the JMI, Financial Controller continued to be covered by The JankeI Group until December 2022, reducing the charity's overheads considerably. JMI are very grateful for this support. It was decided that 50% of this cost would be paid by JMI for the period 1<sup>st</sup> January 2023 to 31<sup>st</sup> March 2023 and subsequently one hundred percent to be paid by JMI from 1<sup>st</sup> April 2023 onwards.

JMI is an international resource centre for Jewish Music. The JMI archive of records, CDs and books continue to help in an advisory capacity on music of all genres. JMI is fortunate to maintain contact with many experts in the different fields of music listed on our website.

Sincere thanks are due to individual donors and family charitable trusts who support our mission to transmit the music of the Jewish people from generation to generation. We hope that we will have their continued support as attendees at our events and remain donors. This generosity helps the JMI hardworking team of staff and volunteers to achieve the exciting future that we all foresee in the coming years.

**Financial review**

The results for the year are shown in the Statement of Financial Activities on page 10.

Funding came from generous trusts and individual donations including the invaluable ongoing support of the JankeI family.

The smooth running of JMI's financial control using the Xero accounting package has made an enormous difference to members of the staff who are now able to access budgets and cash flow on a weekly and even daily basis.

Over the past 2 years, JMI has substantially increased its cash reserves allowing the Trustees to feel increasingly confident about the future.

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**Structure, governance and management**

JMI is governed by its Memorandum and Articles of Association and by the regulations of the Charity Commission and Company Law.

JMI governance structure consists of the Board of Trustees. The Trustees may also from time to time appoint sub committees. The Board of Trustees direct the affairs of JMI, provide leadership, fulfil their fiduciary duty and are involved in the endorsement of policy and in monitoring its implementation. The Board meets quarterly.

The trustees may appoint a person who is willing to act to be a trustee either to fill a vacancy or as an additional trustee provided that the appointment does not cause the number of trustees to exceed any number fixed by or in accordance with the articles as the maximum number of trustees. A trustee so appointed shall hold office only until the next following annual general meeting and shall not be considered in determining the trustees who are to retire by rotation at the meeting. If not reappointed at such annual general meeting, he shall vacate office at the conclusion thereof. No person other than a trustee retiring by rotation may be appointed or re-appointed as a trustee at any general meeting unless:

- (1) he or she is recommended by the trustees; or
- (2) no fewer than fourteen (14) nor more than thirty-five (35) days before the date of the meeting, the charity is given a notice that:
  - (a) is signed by a member entitled to vote at the meeting
  - (b) states the member's intention to propose the appointment of a person as a Trustee
  - (c) contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and
  - (d) is signed by the person who is to be proposed to show his or her willingness to be appointed.

On appointment to the board the trustees receive the JMI Memorandum & Articles document which outlines the structure and responsibilities of the Trustees and the Mission and Policy Statement.

The Board comprises twelve members as at 31st March 2023, all of whom are formally appointed as Directors of the Institute. The trustees, who are also the directors for the purpose of company law, who served during the year were as follows:

- Jennifer Jankel Chairman
- Jonathan Edward Lyons
- Rev Malcolm Weisman OBE
- Stuart Harvey Appleman
- Rabbi Dr Norman Solomon
- Ian Howard Braidman Treasurer
- Dr Alexander Victor Knapp
- Dr Vanessa Paloma Elbaz
- Karen Gilbert
- Charles Richardson
- Annabel Elad
- Leonard Lowy

This report has been prepared having taken advantage of the small company's exemption in the Companies Act 2006. The report was approved by the Board on and is signed by order of the trustees.



**Stuart Harvey Appleman**

Dated: .....9th August 2023



....  
**Ian Howard Braidman**

Dated:.....9th August 2023

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF JEWISH MUSIC INSTITUTE**

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I report to the Trustees on my examination of the financial statements of Jewish Music Institute for the period ended 31 March 2023.

**Responsibilities and basis of report**

As the Trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Michael Brown  
Sobell Rhodes LLP

The Kinetic Centre  
Theobald Street  
Elstree  
Borehamwood  
Hertfordshire  
WD6 4PJ

Dated: .....

**JEWISH MUSIC INSTITUTE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<b>Income from:</b>							
Donations	2	171,323	74,819	246,142	208,096	850	208,946
<u>Charitable activities</u>							
Charitable Income	3	15,069	-	15,069	10,590	-	10,590
Investments	4	461	-	461	8	-	8
<b>Total income</b>		<u>186,853</u>	<u>74,819</u>	<u>261,672</u>	<u>218,694</u>	<u>850</u>	<u>219,544</u>
<b>Expenditure on:</b>							
Raising funds	5	23,632	-	23,632	42,744	-	42,744
Charitable activities	6	182,030	50,696	232,726	167,216	-	167,216
<b>Total resources expended</b>		<u>205,662</u>	<u>50,696</u>	<u>256,358</u>	<u>209,960</u>	<u>-</u>	<u>209,960</u>
<b>Net (outgoing)/incoming resources before transfers</b>		(18,809)	24,123	5,314	8,734	850	9,584
Gross transfers between funds		(400)	400	-	-	(1,770)	(1,770)
<b>Net movement in funds</b>		<u>(19,209)</u>	<u>24,523</u>	<u>5,314</u>	<u>8,734</u>	<u>(920)</u>	<u>7,814</u>
Fund balances at 1 January 2022		53,127	12,329	65,456	44,393	13,249	57,642
<b>Fund balances at 31 March 2023</b>		<u>33,918</u>	<u>36,852</u>	<u>70,770</u>	<u>53,127</u>	<u>12,329</u>	<u>65,456</u>

The statement of financial activities includes all gains and losses recognised in the period.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**JEWISH MUSIC INSTITUTE**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Notes	2023		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		323		470
<b>Current assets</b>					
Debtors	11	1,508		1,036	
Cash at bank and in hand		83,279		82,345	
		<u>84,787</u>		<u>83,381</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(14,340)</u>		<u>(18,395)</u>	
Net current assets			<u>70,447</u>		<u>64,986</u>
<b>Total assets less current liabilities</b>			<u><u>70,770</u></u>		<u><u>65,456</u></u>
<b>Income funds</b>					
Restricted funds	13		36,852		12,329
Unrestricted funds - general			33,918		53,127
			<u>70,770</u>		<u>65,456</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 31 March 2023.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements for the period in question in accordance with section 476.

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

The financial statements were approved by the Trustees on ...**31st July 2023**...



Stuart Harvey Appleman  
**Trustee**



... ..  
Ian Howard Braidman  
**Trustee**

**Company registration number 2387749**

**JEWISH MUSIC INSTITUTE  
(A COMPANY LIMITED BY GUARANTEE)  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 MARCH 2023**

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**1 Accounting policies**

**Charity information**

The legal information and registered office of Jewish Music Institute are noted in the Legal and Administrative pages. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The nature of the Charity's operations and principal activities are noted in the Trustee's reports in page 2 to 3.

**1.1 Accounting convention**

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The Charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015. The Charity has taken the small charity exemption not to prepare cash flow statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1.2 Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. Certain trustees have committed to give financial support to ensure that there are sufficient reserves for the Charity to be able to continue as going concern.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.4 Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the Charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

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**1 Accounting policies**

**(Continued)**

For donations to be recognised the Charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the Charity has control over the item. Fair value is determined on the basis of the value of the gift to the Charity. For example the amount the Charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from grants are recognised at fair value when the Charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income (bank interest) is earned through holding deposits accounts. Interest income is recognised when the Charity's right to receive the interest is established.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

i) Raising funds - fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

ii) Charitable activities - all expenditure relating to the objectives of the Charity.

iii) Governance costs - include independent examiner fees, and legal advice for the trustees, and any other costs associated with constitutional and statutory requirements.

iv) Support costs allocation - Support costs are those that assist the work of the Charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the Charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. The support costs have been allocated to each of the Charity's activities according to its purposes. The analysis of these costs is included in the notes to the accounts.

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**1 Accounting policies** **(Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and equipment	25% reducing balance
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**1.7 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.8 Financial instruments**

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

***Basic financial assets***

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

***Basic financial liabilities***

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**1.9 Taxation**

The Charity is an exempt Charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**FOR THE PERIOD ENDED 31 MARCH 2023**

**1 Accounting policies** **(Continued)**

**1.10 Employee benefits**

When employees have rendered service to the Charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The Charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**1.11 Provisions**

Provisions are recognised when the Charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

**2 Donations**

	<b>Unrestricted funds general 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds general 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Donations and gifts	171,323	74,819	246,142	119,479	850	120,329
World Tour	-	-	-	88,617	-	88,617
	<u>171,323</u>	<u>74,819</u>	<u>246,142</u>	<u>208,096</u>	<u>850</u>	<u>208,946</u>
<b>Donations and gifts</b>						
Donations and sponsorship	159,425	74,819	234,244	100,261	850	101,111
Gift aid income tax repayment	11,898	-	11,898	19,218	-	19,218
	<u>171,323</u>	<u>74,819</u>	<u>246,142</u>	<u>119,479</u>	<u>850</u>	<u>120,329</u>

**3 Charitable activities**

	<b>Charitable Income 2023 £</b>	<b>Charitable Income 2021 £</b>
Performance and events programmes	2,627	588
Education programme	12,442	10,002
	<u>15,069</u>	<u>10,590</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 31 MARCH 2023**

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**4 Investments**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2021 £
Interest receivable	461	8
	<u>461</u>	<u>8</u>

**5 Raising funds**

	<b>Unrestricted funds general 2023 £</b>	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Support costs	23,632	42,744
	<u>23,632</u>	<u>42,744</u>

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**6 Charitable activities**

	Cost directly allocated to activities	Support costs allocated to activities	Total 2023	Cost directly allocated to activities	Support costs allocated to activities	Total 2021
	2023	2023		2021	2021	
	£	£	£	£	£	£
Staff costs	-	37,546	37,546	-	35,471	35,471
Depreciation and impairment	-	147	147	-	157	157
Performance and Event programmes	25,507	-	25,507	29,663	171	29,834
Grants Klezmer in the park	-	825	825	-	140	140
Education programmes	13,688	1,637	15,325	8,217	1,844	10,061
Lectureship and studentship	62,878	1,099	63,977	70,515	547	71,062
Information and communication	15,690	-	15,690	14,032	-	14,032
Governance cost	-	5,020	5,020	-	206	206
Office expense	-	3,600	3,600	-	2,653	2,653
European Cantors Association	1,000	1,333	2,333	-	-	-
Youth Big Band	12,935	-	12,935	-	-	-
Archiving fund	13,268	-	13,268	-	-	-
Summer schools	2,000	-	2,000	-	-	-
Elizabeth Dawe	225	-	225	-	-	-
Zingt	22,268	-	22,268	-	-	-
	<u>169,459</u>	<u>51,207</u>	<u>220,666</u>	<u>122,427</u>	<u>41,189</u>	<u>163,616</u>
Share of governance costs (see note )	-	12,060	12,060	-	3,600	3,600
	<u>169,459</u>	<u>63,267</u>	<u>232,726</u>	<u>122,427</u>	<u>44,789</u>	<u>167,216</u>
<b>Analysis by fund</b>						
Unrestricted funds - general	118,763	63,267	182,030	122,427	44,789	167,216
Restricted funds	50,696	-	50,696	-	-	-
	<u>169,459</u>	<u>63,267</u>	<u>232,726</u>	<u>122,427</u>	<u>44,789</u>	<u>167,216</u>

**7 Independent examiners remuneration**

	2023	2021
	£	£
Independent examiner's fees	<u>12,060</u>	<u>3,600</u>

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**8 Trustees and key management personal remuneration and expenses**

None of the trustees received remuneration for their services or received reimbursed expenses during the year.

The key management personnel comprise of the trustees.

**9 Employees**

The average monthly number of employees during the period was:

	<b>2023</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Administrative, event and marketing creative staff	2	2
Management staff	1	1
	<u>          </u>	<u>          </u>
Total	3	3
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	92,602	77,194
Social security costs	1,013	5,808
Other pension costs	1,856	2,062
	<u>          </u>	<u>          </u>
	95,471	85,064
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was £60,000 or more.

**10 Tangible fixed assets**

	<b>Fixtures and equipment</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2022	25,937
	<u>          </u>
At 31 March 2023	25,937
	<u>          </u>
<b>Depreciation and impairment</b>	
At 1 January 2022	25,467
Depreciation charged in the period	147
	<u>          </u>
At 31 March 2023	25,614
	<u>          </u>
<b>Carrying amount</b>	
At 31 March 2023	323
	<u>          </u>
At 31 December 2021	470
	<u>          </u>

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<b>11 Debtors</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	1,424	754
Prepayments and accrued income	84	282
	<u>1,508</u>	<u>1,036</u>
	<u><u>1,508</u></u>	<u><u>1,036</u></u>
<b>12 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	883	860
Trade creditors	198	358
Other creditors	354	267
Accruals and deferred income	12,905	16,910
	<u>14,340</u>	<u>18,395</u>
	<u><u>14,340</u></u>	<u><u>18,395</u></u>

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**13 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021		Movement in funds		Balance at 1 January 2022		Movement in funds		Balance at 31 March 2023	
	£	£	Incoming resources	Transfers	£	£	Incoming resources	Resources expended	£	£
Performance and Events programme	479		850	-	1,329	-	-	-	(1,329)	-
Bloch	169		-	-	169	-	-	-	(169)	-
Barry Weinberg Fund	1,631		-	-	1,631	-	-	-	(1,631)	-
Salaries	300		-	(300)	-	-	-	-	-	-
Education Programmes	7,500		-	-	7,500	7,500	7,500	-	(7,500)	7,500
Draw Life: UK tour	1,000		-	-	1,000	-	-	-	(1,000)	-
Klezmer in the Park	(350)		-	350	-	-	-	-	-	-
M Weisman Biography	700		-	-	700	-	-	-	(700)	-
Youth Big Band	-		-	-	-	10,755	10,755	(12,935)	2,180	-
Archiving fund	-		-	-	-	32,170	32,170	(13,268)	-	18,902
Music therapy	1,820		-	(1,820)	-	5,000	5,000	(2,000)	-	3,000
Summer schools	-		-	-	-	6,675	6,675	(225)	-	6,450
Elizabeth Dawe	-		-	-	-	1,000	1,000	-	-	1,000
Zingt	-		-	-	-	11,719	11,719	(22,268)	10,549	-
	13,249		850	(1,770)	12,329	74,819	74,819	(50,696)	400	36,852

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**13 Restricted funds** (Continued)

The aim and use of each restricted funds are as follows:

**Sir Jack Lyons Charitable Trust - Studentships:** The fund is used to support the Joe Loss lecturer in Jewish Music at SOAS and giving grants to students to study Jewish Music at SOAS and any education cost run by JMI.

**Canvey Island Zing:** JMI covered the costs of all the musicians and expenses for the Canvey Island Zing project. This was funded by the Essex Music Hub.

**Archiving:** Formal requests to compile historical official documents charting JMI endeavours. Work involves documenting and cataloguing the JMI archive across two sites in the UK.

**Musical therapy:** The Rayne Foundation donated £5,000 which JMI have allocated to support the music programmes at Nightingale Hammerson residential homes. This is the creation of a music programme for the enjoyment and beneficial care of the elderly.

**Summer schools:** Are run every year and traditionally held in August. Used to encompass the teaching and signing of Yiddish and consistently attract around 150 attendees.

**Elizabeth Dawe** – Donation held specifically held for the JMI 40<sup>th</sup> anniversary event which took place later in 2023.

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**14 Analysis of net assets between funds**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 March 2023 are represented by:						
Tangible assets	323	-	323	470	-	470
Current assets/(liabilities)	33,595	36,852	70,447	52,657	12,329	64,986
	<u>33,918</u>	<u>36,852</u>	<u>70,770</u>	<u>53,127</u>	<u>12,329</u>	<u>65,456</u>

**15 Share capital**

The company is limited by guarantee and has no share capital. The liability of its members is limited to £10 per member.

**16 Related party transactions**

**Transactions with related parties**

During the period the trust entered into the following transactions with related parties:

The Chairperson makes a regular monthly donation to the charity of £2167 to support the charity's key objectives. This amount is used for unrestricted purposes.

A company, in which the Chairperson is also a director, funds the salary cost of financial staff members throughout the period via a donation equivalent to their payroll cost. The donated amount is considered unrestricted to mirror the payroll cost which is also classified as unrestricted.