

UNIVERSITY JEWISH CHAPLAINCY

England & Wales · Charity number 1126031

Details

Status	Registered
Legal form	Charitable company
Company number	06543595
Registered	2008-09-23
Register	View on the Charity Commission register

Contact

Address	305 Ballards Lane London N12 8GB
Phone	02083435678
Email	office@mychaplaincy.co.uk
Website	www.mychaplaincy.co.uk

Activities

Objects: TO ADVANCE THE SOCIAL WELFARE, SPIRITUAL AND EDUCATIONAL NEEDS OF JEWISH STUDENTS AT UNIVERSITIES AND INSTITUTIONS OF HIGHER EDUCATION IN THE UNITED KINGDOM AND TO PROMOTE, IMPROVE AND DEVELOP JEWISH EDUCATION FOR THE PUBLIC BENEFIT.

Activities: UJC is an independent charity that exists solely to provide all Jewish students across the UK with chaplains. These carefully selected husband and wife teams are available 24/7 to offer practical, welfare, spiritual, educational support, guidance and encouragement to all Jewish students irrespective of background and affiliation. Whatever your need our chaplains are there for you.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** NATIONAL
- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£1,403,174	£1,406,488	£458,847	26
2024-08-31	£1,243,890	£1,288,724	£462,161	13
2023-08-31	£1,040,271	£1,211,336	£506,995	24
2022-08-31	£787,189	£1,011,829	£678,060	11
2021-08-31	£1,469,642	£795,914	£902,700	22
2020-08-31	£960,967	£787,774	£228,972	9

Trustees

Name	Role	Appointed
MR U GOLDBERG	Chair	
Catherine Louise Lenson		2020-06-22
Jemma Levene		2021-12-10
Neville Solomon Levy		2023-05-21
Nicola Louise Livingston		2020-09-17

Accounts

COMPANY REGISTRATION NUMBER: 06543595

CHARITY REGISTRATION NUMBER: 1126031

UNIVERSITY JEWISH CHAPLAINCY

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 AUGUST 2025

COHEN ARNOLD

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025**

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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2025

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES Mrs C Lenson
Mr U N Goldberg
Mr J M Lewis (Retired 23 May 2025)
Mrs N Livingston
Mrs J A Levene
Mr N Levy

AUDITOR Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 20 August 2020 with an alteration made on 21 May 2023.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by its CEO, Sophie Dunoff.

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OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes and social events, are widely advertised and we welcome the participation of all in the local student's community. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth, simply have a question or need guidance on Jewish laws.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harm.

Representation to University authorities - as official Chaplains to the Universities they serve, Chaplains provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

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YEAR ENDED 31 AUGUST 2025

OUR PROVISION AROUND THE UK

Region	Chaplains
Birmingham & West Midlands	Rabbi Fishel Cohen
Bristol & Western & South Coast	Rabbi Asaf & Atara Forges
Brighton & South Coast	Rabbi Matt & Sheerelle Marks
Cambridge & East Anglia	Rabbi Dr Harvey Belovski
Leeds & Yorkshire	Rabbi Ozer Moskowski
London & South East	Rabbi Gavin Broder
Manchester	Rabbi Ephraim Guttentag
Liverpool & North West	Rabbi Natan Fagleman
North East	Rabbi Aaron & Miriam Lipsey
Nottingham & East Midlands	Rabbi Uriya & Shima Dvir
Oxford	Rabbi Moish & Tanya Blum
Scotland	Rabbi Eliran & Ayalah Shabo

KEY IMPACT STATISTICS

The unprecedented strain on every aspect of the organisation since October 2023 has meant that a great deal of our resources, financial, human, time and, most of all, emotional, have been devoted to dealing with the ongoing crisis and whilst on balance the recent academic year (2024-25) was somewhat less severe in this regard than its predecessor, this will remain the lens through which decisions and strategy will be viewed for now.

Over this period, UJC Chaplains have provided direct assistance to over 740 students confronting antisemitism, dedicated over 4,150 hours to student welfare and mental wellbeing, and have had over 18,500 attendances at events, fostering a sense of community and solidarity. Additionally, we have served over 10,400 meals to students in Chaplains' homes, held over 130 meetings with university officials to advocate for student safety and rights, and engaged in over 34,000 student interactions, each offering vital resources and support.

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(continued)
YEAR ENDED 31 AUGUST 2025

ACHIEVEMENTS AND PERFORMANCE

Protecting Jewish Life on Campus

Our Chaplains help to protect the religious rights and freedoms of Jewish students on campus. As officially recognised members of staff at the universities they serve - they have access to all areas of campus, reaching students where they are when issues arise, such as when an exam or class conflicts with the sabbath or a Jewish holiday. We offer to:

- Represent student interests to the university
- Attend regular meetings with university officials
- Create coalitions with interfaith colleagues
- Fight and callout antisemitism on campus

Since the atrocities of October 7th 2023, and the increased levels of antisemitism on UK university campuses since then, UJC Chaplains have worked hard to develop and sustain relationships with university leadership teams across the country. This initiative is designed to ensure that lines of communication remain active and cordial, so that Chaplains can support Jewish students tackle issues of religious freedom and antisemitism as soon as they arise.

Continuing on the success of previous years, University Jewish Chaplaincy actively engaged with university authorities to address students' legal and pastoral concerns. Our action included:

- 139 meetings with vice-chancellors and university staff to ensure that Jewish students were not only heard but also supported
- Supporting Jewish societies (JSocs) in their efforts to promote understanding and dialogue on campus Providing safe spaces in Chaplains' homes where students could feel supported
- Keeping students aware of protest locations and advising on alternative routes
- Working with campus security and CST to monitor and swiftly respond to incidents

Supporting Students' Mental Wellbeing

Since the start of this decade, we have become more acutely aware of the vital role UJC Chaplains play in helping secure positive mental wellbeing for Jewish students at British universities. Given the sustained threats of antisemitism throughout the reporting period, many of our Chaplains ensured there was a strong wellbeing focus running through much of their regional programming, alongside dedicating many thousands of hours to supporting student welfare needs. Events with an arts and crafts or horticultural focus proved popular throughout the year - as well as the perceived security of more programming taking place in Chaplains' homes.

Home Hospitality

In aiming to create 'a home-away-from-home' for all Jewish students, our home hospitality programme is broad, offering Jewish students a great number of opportunities to interact with their Chaplains and fellow students in a safe, personal, and relaxed setting. Creating these safe spaces has remained a crucial activation in the delivery of our core offering over the past year.

As part of this provision, UJC Chaplains regularly hosted students for Sabbath / festive meals and midweek hospitality, as well as a wide range of home-based social programming.

Apart from the 10,400 meals we served over the year, some of our more popular home-hospitality events have included:

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- Coaster making in Oxford
- 'Escape the Sukkah' in Nottingham
- Artisan tea-making 'Brews & Schmooze' in Bristol
- Pesach barbecue in Liverpool
- Welfare groups and check-ins
- Sessions on mental health and sexual abuse awareness

Student Contact - Regional & National Reach

Chaplains continued to serve as approachable and trusted sources of guidance, offering support and mentorship on a wide range of issues, from faith and spirituality to personal challenges and academic pressures. We counted 34,000 interactions with students this year, again driven primarily by the students' desire for safe spaces to celebrate their Jewish identities.

A strong, visible Chaplaincy presence on campus plays a key role in fostering a sense of community and belonging among Jewish students. Through the facilitation of events, services, and social gatherings, Chaplains provided opportunities for students to engage with their heritage and build meaningful connections with their peers. This supportive environment has continued to be important in promoting emotional resilience and mental wellbeing during this continued period of trepidation.

Proactive efforts to engage students - whether via digital platforms, partnerships with student organisations, or active participation at campus events - have ensured that Chaplaincy services remained highly accessible.

Whilst many Jewish students choose to study at universities located near established Jewish communities, some study in conurbations with less access to Jewish life. Over the last year, our Chaplains visited 126 university campuses, including numerous trips to universities like Bath Spa, Durham, Exeter, Lancaster, Leicester and St. Andrews providing kosher food, educational sessions, and community-building activities either on a weekday or over the sabbath. Our Chaplains drove over 7,000 miles to reach these campuses, ensuring that every Jewish student feels connected and supported.

The influence of University Jewish Chaplaincy's work extends beyond campus life. By nurturing well-rounded, community-connected individuals, Chaplaincy contributes to the development of future leaders who are empathetic, culturally grounded, and dedicated to making a positive impact in society.

Liasing with Government

Over the years, we have developed relationships with the Department for Education which has positioned us to be one of the key stakeholders with whom the Government consults when discussing the needs of Jewish university students. During the reporting period, we participated in two key initiatives at this level.

In January, UJC was invited to contribute to Lord Mann & Dame Penny Mordaunt's report on antisemitism that was published by the Board of Deputies of British Jews in July 2025. Within this, we advised that the following recommendations be considered as guidance to help UK universities feel safer for Jewish students and staff:

- Exhibitions to raise awareness and present students with an authentic education to counteract the deluge of misconstrued facts and narratives
- Established rapport with the local Police force as a preventative measure to keep students and Chaplains safe augmenting established relationships with campus security teams
- Raising the profiles of Chaplains and their role in protecting Jewish students and their rights to practise their Judaism and highlighting the need for staff and professionals to liaise with them
- Active recognition by university senior staff of ongoing antisemitism on campus

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- Demonstrating solidarity to support Jewish students
- Encouraging Jewish and multi-faith public observance

Furthermore, in June, we participated in a roundtable discussion with The Rt Hon Bridget Phillipson MP, Secretary of State for Education, a number of Vice Chancellors, UJS and CST, where we shared best practice and discussed the ongoing challenges facing Jewish students on campus. This work is ongoing and we continue to work with campuses across the country to ensure they are meeting their duty of care to their Jewish students.

Learning & Development

Each year, we hold a five day residential seminar which is often the only opportunity in the year for all Chaplains to convene in a single physical location, facilitating the exchange of ideas, camaraderie, and mutual support. While the Chaplains work tirelessly throughout the year, often spread out geographically, this gathering provides a unique chance for them to strengthen their bonds and collaborate on innovative ways to serve their diverse student communities.

The seminar featured a multitude of workshops, panels and discussions focussed on upskilling Chaplains with the tools necessary to navigate the unique challenges faced by Jewish students today, particularly with topical issues that have arisen over the past year. The sessions were run by Rabbi Dr Harvey Belovski (Chief Strategist and Rabbinic Head at UJC), Sophie Dunoff (CEO) and the head office team, and included team building activities, sessions exploring how to take key learnings from failure, facilitating difficult conversations, maintaining boundaries and the importance of reporting data.

With our newest Chaplains having only just arrived and others who have been in service for nearly 40 years, the opportunity to share ideas for live scenarios was invaluable.

Strategic Fundraising Efforts

Match funding campaigns have become an important part of our fundraising efforts and this year's 'Strengthen our Students' campaign ran between 5th & 6th March 2025. Supported by over 2,900 individual donations from students, families, alumni and supporters of Chaplaincy - and with the help of some national news coverage - we are privileged to have raised over £800,000 including matched funds. We are so grateful and humbled by the support the community has given us.

In tandem, we built a new website in order to give stakeholders easier access to important information as well as streamlining the donation process.

Principal funding sources

As outlined above, the charity's primary source of income remains donations. We are also deeply appreciative of the ongoing, generous financial support provided by the United Synagogue. Our sincere thanks go to the trustees of the United Synagogue for their remarkable generosity and for their continued dedication in supporting our work. Their long-standing commitment to our work plays a vital role in enabling us to deliver our services and achieve our mission.

I would also like to take this opportunity to express my heartfelt thanks to our head office team, Chaplains, trustees, and volunteers. Their dedication, energy, and tireless efforts underpin the crucial work highlighted in this report. It is through their collective commitment that we are able to make such a meaningful impact.

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YEAR ENDED 31 AUGUST 2025

FINANCIAL REVIEW

General

The net results for the year show an overall net expenditure of £3,314. As at 31 August 2025, the charity had accumulated unrestricted funds of £436,194 and accumulated restricted funds of £22,653.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for two months operating costs.

PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy, it is vital that we maintain our presence across the UK. Consequently, we are focusing on increasing the mobility and expertise of our frontline staff, ensuring that specialised wellbeing support and crisis intervention can be deployed effectively to any campus community, regardless of its geographic proximity to our main regional hubs.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 6 May 2026 and signed on behalf of the board of trustees by:

Signed by:

AAA696D3054347A...
Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2025

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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YEAR ENDED 31 AUGUST 2025

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

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RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), charities legislation and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

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JEWISH CHAPLAINCY *(continued)*
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As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

6 May 2026

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2025

		2025	2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,365,082	29,454	1,394,536	1,243,890
Investment income	6	8,638	—	8,638	—
Total income		<u>1,373,720</u>	<u>29,454</u>	<u>1,403,174</u>	<u>1,243,890</u>
Expenditure					
Expenditure on charitable activities	7,8	1,377,842	28,646	1,406,488	1,288,724
Total expenditure		<u>1,377,842</u>	<u>28,646</u>	<u>1,406,488</u>	<u>1,288,724</u>
Net expenditure and net movement in funds		<u>(4,122)</u>	<u>808</u>	<u>(3,314)</u>	<u>(44,834)</u>
Reconciliation of funds					
Total funds brought forward		<u>440,316</u>	<u>21,845</u>	<u>462,161</u>	<u>506,995</u>
Total funds carried forward		<u>436,194</u>	<u>22,653</u>	<u>458,847</u>	<u>462,161</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 26 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2025**

	Note	2025 £	2024 £
FIXED ASSETS			
Intangible assets	14	2,524	835
Tangible fixed assets	15	5,148	6,944
		<u>7,672</u>	<u>7,779</u>
CURRENT ASSETS			
Debtors	16	69,278	50,298
Cash at bank and in hand		453,688	473,941
		<u>522,966</u>	<u>524,239</u>
CREDITORS: amounts falling due within one year	17	<u>71,791</u>	<u>69,857</u>
NET CURRENT ASSETS		<u>451,175</u>	<u>454,382</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>458,847</u>	<u>462,161</u>
NET ASSETS		<u>458,847</u>	<u>462,161</u>
FUNDS OF THE CHARITY			
Restricted funds		22,653	21,845
Unrestricted funds		436,194	440,316
Total charity funds	18	<u>458,847</u>	<u>462,161</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 6 May 2026, and are signed on behalf of the board by:

Signed by:

 AAA696D3054347A...
 Mr U N Goldberg
 Trustee

The notes on pages 17 to 26 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2025

	2025 £	2024 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net expenditure	(3,314)	(44,834)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	7,188	5,391
Amortisation of intangible assets	841	279
Other interest receivable and similar income	(8,638)	–
Accrued (income)/expenses	(10,595)	16,044
<i>Changes in:</i>		
Trade and other debtors	(18,980)	(3,952)
Trade and other creditors	12,529	9,522
Cash generated from operations	(20,969)	(17,550)
Interest received	8,638	–
Net cash used in operating activities	<u>(12,331)</u>	<u>(17,550)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	(5,392)	(4,664)
Purchase of intangible assets	(2,530)	–
Net cash used in investing activities	<u>(7,922)</u>	<u>(4,664)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(20,253)	(22,214)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	473,941	496,155
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>453,688</u>	<u>473,941</u>

The notes on pages 17 to 26 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2025

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Year Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
DONATIONS			
Donations and grants receivable	<u>1,365,082</u>	<u>29,454</u>	<u>1,394,536</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations and grants receivable	<u>1,176,779</u>	<u>67,111</u>	<u>1,243,890</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	<u>8,638</u>	<u>8,638</u>	<u>—</u>	<u>—</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Provision of University Jewish Chaplains	1,361,033	28,646	1,389,679
Support costs	<u>16,809</u>	<u>—</u>	<u>16,809</u>
	<u>1,377,842</u>	<u>28,646</u>	<u>1,406,488</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of University Jewish Chaplains	1,185,994	89,437	1,275,431
Support costs	<u>13,293</u>	<u>—</u>	<u>13,293</u>
	<u>1,199,287</u>	<u>89,437</u>	<u>1,288,724</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Provision of University Jewish Chaplains	1,389,679	9,449	1,399,128	1,281,524
Governance costs	<u>—</u>	<u>7,360</u>	<u>7,360</u>	<u>7,200</u>
	<u>1,389,679</u>	<u>16,809</u>	<u>1,406,488</u>	<u>1,288,724</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

9. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Communications and IT	9,449	9,449	6,093
Support costs: Other costs	7,360	7,360	7,200
	<u>16,809</u>	<u>16,809</u>	<u>13,293</u>

10. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Amortisation of intangible assets	841	279
Depreciation of tangible fixed assets	7,188	5,391

11. AUDITORS REMUNERATION

	2025	2024
	£	£
Fees payable for the audit of the financial statements	5,400	5,200

12. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	565,093	544,902
Social security costs	29,930	34,975
Employer contributions to pension plans	22,492	19,193
Other employee benefits	1,743	1,485
	<u>619,258</u>	<u>600,555</u>

The average head count of employees during the year was 26 (2024: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Administrative	3	4
Chaplains	8	9
	<u>11</u>	<u>13</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

12. STAFF COSTS *(continued)*

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£60,000 to £69,999	1	1
£80,000 to £89,999	–	1
£90,000 to £99,999	1	–
	<u>2</u>	<u>2</u>

13. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

14. INTANGIBLE ASSETS

	Website
	£
Cost	
At 1 September 2024	6,270
Additions	2,530
At 31 August 2025	<u>8,800</u>
Amortisation	
At 1 September 2024	5,435
Charge for the year	841
At 31 August 2025	<u>6,276</u>
Carrying amount	
At 31 August 2025	<u>2,524</u>
At 31 August 2024	<u>835</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

15. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 September 2024	19,113	19,113
Additions	5,392	5,392
At 31 August 2025	<u>24,505</u>	<u>24,505</u>
Depreciation		
At 1 September 2024	12,169	12,169
Charge for the year	7,188	7,188
At 31 August 2025	<u>19,357</u>	<u>19,357</u>
Carrying amount		
At 31 August 2025	<u>5,148</u>	<u>5,148</u>
At 31 August 2024	<u>6,944</u>	<u>6,944</u>

16. DEBTORS

	2025 £	2024 £
Prepayments and accrued income	44,484	20,852
Other debtors	24,794	29,446
	<u>69,278</u>	<u>50,298</u>

17. CREDITORS: amounts falling due within one year

	2025 £	2024 £
Trade creditors	47,411	35,374
Accruals and deferred income	21,763	32,358
Other creditors	2,617	2,125
	<u>71,791</u>	<u>69,857</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2024	Income	Expenditure	At 31 August 2025
	£	£	£	£
General funds	<u>440,316</u>	<u>1,373,720</u>	<u>(1,377,842)</u>	<u>436,194</u>

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
General funds	<u>462,824</u>	<u>1,176,779</u>	<u>(1,199,287)</u>	<u>440,316</u>

Restricted funds

	At 1 September 2024	Income	Expenditure	At 31 August 2025
	£	£	£	£
Restricted Fund	<u>21,845</u>	<u>29,454</u>	<u>(28,646)</u>	<u>22,653</u>

	At 1 September 2023	Income	Expenditure	At 31 August 2024
	£	£	£	£
Restricted Fund	<u>44,171</u>	<u>67,111</u>	<u>(89,437)</u>	<u>21,845</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	2,524	—	2,524
Tangible fixed assets	5,148	—	5,148
Current assets	503,872	19,094	522,966
Creditors less than 1 year	(71,791)	—	(71,791)

Net assets	<u>439,753</u>	<u>19,094</u>	<u>458,847</u>
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	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	835	—	835
Tangible fixed assets	6,944	—	6,944
Current assets	502,394	21,845	524,239
Creditors less than 1 year	(69,857)	—	(69,857)
Net assets	<u>440,316</u>	<u>21,845</u>	<u>462,161</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2025

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2024	Cash flows	At 31 Aug 2025
	£	£	£
Cash at bank and in hand	<u>473,941</u>	<u>(20,253)</u>	<u>453,688</u>

21. RELATED PARTIES

Donations totalling £8,380 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.

Accounts

COMPANY REGISTRATION NUMBER: 06543595
CHARITY REGISTRATION NUMBER: 1126031

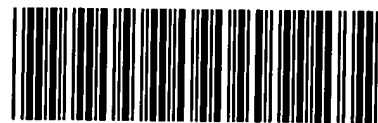
UNIVERSITY JEWISH CHAPLAINCY

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 AUGUST 2024

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COMPANIES HOUSE

COHEN ARNOLD
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024**

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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES

Mrs C Lenson
Mr U N Goldberg
Mr J M Lewis
Mrs N Livingston
Mrs J A Levene
Mr N Levy

AUDITOR

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 20 August 2020 with an alteration made on 21 May 2023.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by its CEO, Sophie Dunoff.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2024

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes and social events, are widely advertised and we welcome the participation of all in the local student's community. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth, simply have a question or need guidance on Jewish laws.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harming.

Representation to University authorities - as official Chaplains to the Universities they serve, Chaplains provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2024

OUR PROVISION AROUND THE UK

Region	Chaplains
Birmingham & West Midlands	Rabbi Fishel Cohen
Bristol & Western & South Coast	Rabbi Michael Rosenfeld-Schueler
Brighton & South Coast	Rabbi Matt & Sheerelle Marks
Cambridge & East Anglia	Rabbi Ben and Atira Baruch
Leeds & Yorkshire	Rabbi Zecharia and Nava Deutsch
London & South East	Rabbi Gavin Broder
Manchester	Rabbi Ephraim Guttentag
Liverpool & North West	Rabbi Natan Fagleman
North East	Rabbi Aaron Lipsey
Nottingham & East Midlands	Rabbi Uriya and Shima Dvir
Oxford	Rabbi Michael and Tracey Rosenfeld-Schueler
Scotland	Rabbi Eliran and Ayalah Shabo

KEY IMPACT STATISTICS

Over the last academic year, UJC Chaplains have provided direct assistance to over 1,600 students confronting antisemitism, dedicated over 4,500 hours to student welfare and mental wellbeing, and have had over 17,000 attendances at events, fostering a sense of community and solidarity. Additionally, we have hosted over 9,600 students in Chaplains' homes for sabbath meals, held over 50 meetings with university officials to advocate for student safety and rights, and engaged in over 34,000 student interactions, each offering vital resources and support.

STUDENT SURVEY FEEDBACK

Every two years, UJC conducts a national survey of Jewish students to monitor their experiences, concerns as well as to ascertain the effectiveness of our Chaplains and their programmes. At the time of polling (August 2024), an horrifying 89% of respondents reported experiencing antisemitism in the last academic year and over 50% said they had experienced antisemitism on campus at least monthly since October 7th; of those who experienced antisemitism, only 47% felt supported by their university since then. Unsurprisingly, 41% of Jewish students surveyed said they were somewhat or very concerned about returning to campus for this academic year.

Our Chaplains were on the front-line supporting students with 53% reported having engaged more in Jewish life on campus since the attacks and we couldn't be prouder of their efforts. Just under 40% of those surveyed have relied on their Chaplain more, and 53% have engaged more in Jewish life on campus this year. We are pleased that our Chaplains' efforts are acknowledged overall, with 81% of respondents endorsing our work in the survey. Of those who experienced antisemitism post October 7th, 94% of those who made their Chaplain aware of what had happened felt supported by them.

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COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2024

ACHIEVEMENTS AND PERFORMANCE

Protecting Jewish Life on Campus

Our Chaplains help to protect the religious rights and freedoms of Jewish students on campus. As officially recognised members of staff at the universities they serve - they have access to all areas of campus, reaching students where they are when issues arise, such as when an exam or class conflicts with Shabbat or a Jewish holiday. We offer to:

- Represent student interests to the university
- Attend regular meetings with university officials
- Create coalitions with interfaith colleagues
- Fight and callout antisemitism on campus

This academic year has perhaps been the most difficult for Jewish students (and Chaplains) at UK universities in living memory and our efforts to protect Jewish life on campus took the bulk of our efforts this year. Jewish students in the UK know all too well that as soon as there are tensions in the Middle East, antisemitic abuse and violence proliferates across campuses and student residences, often surreptitiously masked as anti-Israel or anti-Zionist sentiments. Since October 7th 2023, such activity has intensified in its frequency and tenacity. Our longest-standing Chaplain (with 40 years in post) commented that the academic year 2023-2024 was without question the hardest he has ever encountered.

As the impact of the war in Israel / Gaza spilled out onto UK universities last year, approximately 36 campuses had pro-Palestinian encampments. Whilst not necessarily their intention, some of these encampments enabled challenging and hostile environments for many Jewish students. In places where phrases like 'Zionists off our campus' and 'Globalise the Intifada' were chanted aggressively, written on placards or graffitied, many Jewish students perceived this to be a direct threat to their civil liberties.

Our response was swift and coordinated. University Jewish Chaplaincy, alongside the Union of Jewish Students (UJS), actively engaged with university authorities to address students' legal and pastoral concerns. Our action included:

- Meetings with vice-chancellors and university staff to ensure that Jewish students were not only heard but also supported
- Supporting Jewish societies (JSocs) in their efforts to promote understanding and dialogue on campus
- Providing safe spaces in Chaplains' homes where students could feel supported
- Keeping students aware of protest locations and advising on alternative routes
- Working with campus security and Community Security Trust to monitor and swiftly respond to incidents

Distressingly, the recorded instances of antisemitism hit unprecedented levels, with 1,600 students supported by UJC in dealing with antisemitism at university - an alarming number when compared to last year's tally of 163.

Supporting Students' Mental Wellbeing

Building on the success of our residential team building retreats, we brought all Chaplains together for a weekend of training, reflection and planning. With student wellbeing a key focus, we were grateful to be joined by a highly respected expert within the Jewish community, Shelly Marsh, who has a specialism in wellbeing, youth and young people's provision. Shelley delivered sessions on 'stress and anxiety in young people' and 'cancel culture', which alongside a session on 'difficult

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conversations' helped upskill Chaplains and head office teams alike.

These sessions proved invaluable as Chaplains dedicated over 4000 hours to welfare provision this year (1,692 in 2023), much of this increase down to the impact on students from the increased tensions and abuse on campus.

Home Hospitality

In aiming to create 'a home-away-from-home' for all Jewish students, our home hospitality programme is broad, offering Jewish students a great number of opportunities to interact with their Chaplains and fellow students in a safe, personal, and relaxed setting. Creating these safe spaces has been all the more important and appreciated by the student body over the past year.

As part of this provision, UJC Chaplains regularly hosted students for Sabbath / festive meals and midweek hospitality, as well as a wide range of home-based social programming.

Apart from the 9,600 sabbath meals we served over the year, some of our more popular home-hospitality events have included:

- A regular welfare 'knitting circle' in Edinburgh
- 'Soup' and songs' on winter Fridays in Leeds
- Plant-pot decorating to mark the festival of Tu B'Shvat
- Challah bread making in Newcastle
- BBQs to mark the festival of Lag Ba'Omer
- Pancake making in Nottingham
- Welfare groups and check-ins
- Sessions on mental health and sexual abuse awareness

Student Contact - Regional & National Reach

Chaplains continued to serve as approachable and trusted sources of guidance, offering support and mentorship on a wide range of issues, from faith and spirituality to personal challenges and academic pressures. We counted a record 34,000 interactions with students this year (over 6,000 more versus last year), driven primarily by the students' desire for safe spaces to celebrate their Jewish identities.

A strong, visible Chaplaincy presence on campus plays a key role in fostering a sense of community and belonging among Jewish students. Through the facilitation of events, services, and social gatherings, Chaplains provided opportunities for students to engage with their heritage and build meaningful connections with their peers. This supportive environment has been crucial in promoting emotional resilience and mental wellbeing during this most trying year.

Proactive efforts to engage students - whether via digital platforms, partnerships with student organisations, or active participation at campus events - have ensured that Chaplaincy services remained highly accessible. This visibility encouraged more students to seek out support, empowering them to benefit from the guidance available.

Whilst many Jewish students choose to study at universities located near established Jewish communities, some study in conurbations with less access to Jewish life. Over the last year, our Chaplains have visited over 100 university campuses, including numerous trips to universities like Aberdeen, Exeter, Loughborough, Preston, St. Andrews, Warwick and York - providing kosher food, educational sessions, and community-building activities either on a weekday or over Shabbat. Our Chaplains drove 15,000+ miles to reach these campuses, ensuring that every Jewish student feels connected and supported.

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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 AUGUST 2024

The influence of University Jewish Chaplaincy's work extends beyond campus life. By nurturing well-rounded, community-connected individuals, Chaplaincy contributes to the development of future leaders who are empathetic, culturally grounded, and dedicated to making a positive impact in society.

Strategic Fundraising Efforts

Despite filling the role of Head of Fundraising in May 2023, the post-holder - Rob Taub - left UJC in June 2024 for a promotion, moving on to take the role of Executive Director of another Charity. In the period that he was with us, Rob led our 'Crisis on Campus' matched funding campaign, which raised over £862K from 3,142 donors (versus £652K in 2023). This included bringing in several new significant donors and building some new relationships and models for future income generation such as establishing a well thought out process for legacy giving, ensuring that people can now choose UJC relatively easily for inclusion when drafting their will. He also focused on generating goodwill and better relationships with our mid-high level donors, staying in touch with them and communicating personalised thanks when we received an unexpected donation.

Since his departure, we have enlisted the help of flexible freelance support with stakeholder engagement, grant writing and reporting, with some generalised scoping and planning included in that support. We have also retained the services of a major giving consultant who has provided development support largely focused on major donor relationships and matched funding campaigns.

Principal funding sources

As outlined above, the charity's primary source of income remains donations. We are also deeply appreciative of the ongoing, generous financial support provided by the United Synagogue. Our sincere thanks go to the trustees of the United Synagogue for their remarkable generosity and for their continued dedication in supporting our work. Their long-standing commitment to our work plays a vital role in enabling us to deliver our services and achieve our mission.

I would also like to take this opportunity to express my heartfelt thanks to our head office team, Chaplains, trustees, and volunteers. Their dedication, energy, and tireless efforts underpin the crucial work highlighted in this report. It is through their collective commitment that we are able to make such a meaningful impact.

FINANCIAL REVIEW

General

The net results for the year show an overall net expenditure of £44,834. As at 31 August 2024, the charity had accumulated unrestricted funds of £440,316 and accumulated restricted funds of £21,845.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for two months operating costs.

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PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy it is vital that we maintain our presence across the UK. In addition, we are currently looking into areas where the service might be enhanced by the provision of additional personnel, for example in London and Bristol.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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YEAR ENDED 31 AUGUST 2024

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 30 April 2025 and signed on behalf of the board of trustees by:

DocuSigned by:

AAA696D3054347A
Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2024

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UNIVERSITY JEWISH CHAPLAINCY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
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YEAR ENDED 31 AUGUST 2024

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

UNIVERSITY JEWISH CHAPLAINCY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2024

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), charities legislation and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

UNIVERSITY JEWISH CHAPLAINCY
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2024

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2024

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

30 April 2025

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2024

			2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,176,779	67,111	1,243,890	1,040,268
Investment income	6	—	—	—	3
Total income		<u>1,176,779</u>	<u>67,111</u>	<u>1,243,890</u>	<u>1,040,271</u>
Expenditure					
Expenditure on charitable activities	7,8	1,199,287	89,437	1,288,724	1,211,336
Total expenditure		<u>1,199,287</u>	<u>89,437</u>	<u>1,288,724</u>	<u>1,211,336</u>
Net expenditure and net movement in funds		<u>(22,508)</u>	<u>(22,326)</u>	<u>(44,834)</u>	<u>(171,065)</u>
Reconciliation of funds					
Total funds brought forward		462,824	44,171	506,995	678,060
Total funds carried forward		<u>440,316</u>	<u>21,845</u>	<u>462,161</u>	<u>506,995</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 17 to 25 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Intangible assets	14	835	1,114
Tangible fixed assets	15	6,944	7,671
		<u>7,779</u>	<u>8,785</u>
CURRENT ASSETS			
Debtors	16	50,298	46,346
Cash at bank and in hand		473,941	496,155
		<u>524,239</u>	<u>542,501</u>
CREDITORS: amounts falling due within one year	17	69,857	44,291
NET CURRENT ASSETS		<u>454,382</u>	<u>498,210</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>462,161</u>	<u>506,995</u>
NET ASSETS		<u>462,161</u>	<u>506,995</u>
FUNDS OF THE CHARITY			
Restricted funds		21,845	44,171
Unrestricted funds		440,316	462,824
Total charity funds	18	<u>462,161</u>	<u>506,995</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 30 April 2025, and are signed on behalf of the board by:

DocuSigned by:

 AAA6890D3054947A
 Mr U N Goldberg
 Trustee

The notes on pages 17 to 25 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2024**

	2024 £	2023 £
CASH FLOWS FROM OPERATING ACTIVITIES		
Net expenditure	(44,834)	(171,065)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,391	3,836
Amortisation of intangible assets	279	372
Other interest receivable and similar income	–	(3)
Accrued expenses/(income)	16,044	(5,951)
<i>Changes in:</i>		
Trade and other debtors	(3,952)	13,938
Trade and other creditors	9,522	7,334
Cash generated from operations	(17,550)	(151,539)
Interest received	–	3
Net cash used in operating activities	<u>(17,550)</u>	<u>(151,536)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	<u>(4,664)</u>	<u>(11,507)</u>
Net cash used in investing activities	<u>(4,664)</u>	<u>(11,507)</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(22,214)	(163,043)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>496,155</u>	<u>659,198</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>473,941</u>	<u>496,155</u>

The notes on pages 17 to 25 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2024

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website	- 25% reducing balance
---------	------------------------

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment	- 3 Year Straight Line
-----------	------------------------

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
DONATIONS			
Donations and grants receivable	<u>1,176,779</u>	<u>67,111</u>	<u>1,243,890</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations and grants receivable	<u>932,813</u>	<u>107,455</u>	<u>1,040,268</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	<u>—</u>	<u>—</u>	<u>3</u>	<u>3</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Provision of University Jewish Chaplains	1,185,994	89,437	1,275,431
Support costs	<u>13,293</u>	<u>—</u>	<u>13,293</u>
	<u>1,199,287</u>	<u>89,437</u>	<u>1,288,724</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of University Jewish Chaplains	1,093,419	97,240	1,190,659
Support costs	<u>20,677</u>	<u>—</u>	<u>20,677</u>
	<u>1,114,096</u>	<u>97,240</u>	<u>1,211,336</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Provision of University Jewish Chaplains	1,275,431	6,093	1,281,524	1,205,276
Governance costs	<u>—</u>	<u>7,200</u>	<u>7,200</u>	<u>6,060</u>
	<u>1,275,431</u>	<u>13,293</u>	<u>1,288,724</u>	<u>1,211,336</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

9. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs £	Total 2024 £	Total 2023 £
Communications and IT	6,093	6,093	14,617
Support costs: Other costs	7,200	7,200	6,060
	<u>13,293</u>	<u>13,293</u>	<u>20,677</u>

10. NET EXPENDITURE

Net expenditure is stated after charging:

	2024 £	2023 £
Amortisation of intangible assets	279	372
Depreciation of tangible fixed assets	<u>5,391</u>	<u>3,836</u>

11. AUDITORS REMUNERATION

	2024 £	2023 £
Fees payable for the audit of the financial statements	<u>5,200</u>	<u>4,800</u>

12. STAFF COSTS

The average head count of employees during the year was 25 (2023: 24). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Administrative	4	3
Chaplains	9	8
	<u>13</u>	<u>11</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2024 No.	2023 No.
£60,000 to £69,999	1	1
£70,000 to £79,999	–	1
£80,000 to £89,999	1	–
	<u>2</u>	<u>2</u>

13. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

14. INTANGIBLE ASSETS

	Website £
Cost	
At 1 September 2023 and 31 August 2024	<u>6,270</u>
Amortisation	
At 1 September 2023	5,156
Charge for the year	<u>279</u>
At 31 August 2024	<u>5,435</u>
Carrying amount	
At 31 August 2024	<u>835</u>
At 31 August 2023	<u>1,114</u>

15. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 September 2023	14,449	14,449
Additions	<u>4,664</u>	<u>4,664</u>
At 31 August 2024	<u>19,113</u>	<u>19,113</u>
Depreciation		
At 1 September 2023	6,778	6,778
Charge for the year	<u>5,391</u>	<u>5,391</u>
At 31 August 2024	<u>12,169</u>	<u>12,169</u>
Carrying amount		
At 31 August 2024	<u>6,944</u>	<u>6,944</u>
At 31 August 2023	<u>7,671</u>	<u>7,671</u>

16. DEBTORS

	2024 £	2023 £
Prepayments and accrued income	20,852	12,120
Other debtors	<u>29,446</u>	<u>34,226</u>
	<u>50,298</u>	<u>46,346</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

17. CREDITORS: amounts falling due within one year

	2024	2023
	£	£
Trade creditors	35,374	25,352
Accruals and deferred income	32,358	16,314
Other creditors	2,125	2,625
	<u>69,857</u>	<u>44,291</u>

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2023	Income £	Expenditure £	At 31 August 2024
General funds	462,824	1,176,779	(1,199,287)	440,316

	At 1 September 2022	Income £	Expenditure £	At 31 August 2023
General funds	644,104	932,816	(1,114,096)	462,824

Restricted funds

	At 1 September 2023	Income £	Expenditure £	At 31 August 2024
Restricted Fund	44,171	67,111	(89,437)	21,845

	At 1 September 2022	Income £	Expenditure £	At 31 August 2023
Restricted Fund	33,956	107,455	(97,240)	44,171

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2024

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	835	–	835
Tangible fixed assets	6,944	–	6,944
Current assets	502,394	21,845	524,239
Creditors less than 1 year	(69,857)	–	(69,857)
Net assets	440,316	21,845	462,161

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	1,114	–	1,114
Tangible fixed assets	7,671	–	7,671
Current assets	498,330	44,171	542,501
Creditors less than 1 year	(44,291)	–	(44,291)
Net assets	462,824	44,171	506,995

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2023 £	Cash flows £	At 31 Aug 2024 £
Cash at bank and in hand	496,155	(22,214)	473,941

21. RELATED PARTIES

Donations totalling £11,780 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.

Accounts

COMPANY REGISTRATION NUMBER: 06543595
CHARITY REGISTRATION NUMBER: 1126031

UNIVERSITY JEWISH CHAPLAINCY
Company Limited by Guarantee
FINANCIAL STATEMENTS
31 AUGUST 2023

COHEN ARNOLD
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES

Mr S Davis	(Retired 3 November 2022)
Mr D Kaplan	(Retired 26 April 2023)
Mrs C Lenson	
Mr U N Goldberg	
Mr J M Lewis	
Mrs N Livingston	
Mrs J A Levene	
Mr N Levy	(Appointed 21 May 2023)

AUDITOR

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 20 August 2020 with an alteration made on 21 May 2023.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by Sophie Dunoff.

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(continued)
YEAR ENDED 31 AUGUST 2023

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The local Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes and social events, are widely advertised and we welcome the participation of all in the local student's community, Jew and non-Jew alike. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harming.

Representation to University authorities - as an official Chaplain to the University they provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

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(continued)
YEAR ENDED 31 AUGUST 2023

OUR PROVISION AROUND THE UK

Region	Chaplains
Birmingham & West Midlands	Rabbi Fishel Cohen
Bristol & Western & South Coast	Dr Yoseph and Rachael Citron
Cambridge & East Anglia	Rabbi Ben and Atira Baruch
Leeds & Yorkshire	Rabbi Zecharia and Nava Deutsch
London & South East	Rabbi Gavin Broder
Manchester	Rabbi Ephraim Guttentag
Liverpool & North West	Rabbi Natan Fagleman
North East	Rabbi Aaron Lipsey
Nottingham & East Midlands	Rabbi Uriya and Shima Dvir
Oxford	Rabbi Michael and Tracey Rosenfeld-Schueler
Edinburgh & East Scotland	Rabbi Eliran and Ayalah Shabo
Glasgow & West Scotland	Rabbi Aharon and Hodaya Lemberger

ACHIEVEMENTS AND PERFORMANCE

Enhancing Protection and Representation for All Jewish Students

During the academic year ending on 31 August 2023, University Jewish Chaplaincy embarked on a rigorous campaign to safeguard and advocate for Jewish students across campuses. Our team devoted a staggering 1,692 hours to addressing welfare concerns, successfully managing 22 significant cases of antisemitism, directly impacting 163 students. This proactive approach underscored our unwavering commitment to creating a safe and inclusive educational environment.

The rising tide of antisemitism and anti-Zionism presents an alarming challenge, with such incidents increasingly sowing fear among students, deterring their campus engagement. Our response has been multifaceted, involving active participation in committees dedicated to addressing these concerns. Despite our efforts, resistance persists, particularly with some universities and student unions wavering in their acceptance of the IHRA definition of antisemitism. In parallel, our advocacy extended to academic realms, lobbying for exam scheduling accommodations during Shabbat and Jewish festivals, ensuring our students' religious observances are respected.

Fostering Support and Listening to Students in Need

To enhance our chaplains' ability to offer unparalleled support, University Jewish Chaplaincy organised a transformative residential training seminar for its 24 staff members. This annual initiative, beyond its educational scope, provided a unique platform for personal and professional development and bonding. The immersive experience fostered a sharing of insights, innovative event ideas, and strategies to boost student engagement, thereby revitalising our team's effectiveness on the ground.

The induction of new chaplaincy couples and chaplains marked a significant milestone, enriching our team with their diverse experiences and knowledge.

We are delighted that we have added:

Rabbi Ben and Atira Baruch in Cambridge & East Anglia
Rabbi Ephraim Guttentag in Manchester
Rabbi Uriya and Shima Dvir in Nottingham & East Midlands
Rabbi Eliran and Ayalah Shabo in Edinburgh & East Scotland.

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YEAR ENDED 31 AUGUST 2023

This expansion has been instrumental in extending our reach and deepening our impact on campuses across the UK, embodying our commitment to nurturing Jewish life and learning.

Our comprehensive welfare provision saw a substantial extension this year, with over 875 students receiving support for a range of mental health concerns, reflecting a marked increase from the previous year. This statistic not only underscores the growing need for mental health support among students but also highlights the critical role our chaplains play in providing pastoral care, from assisting students through bereavements to aiding a homeless student in securing accommodation and financial stability. These endeavours often transcend traditional pastoral care, venturing into life-saving interventions that underscore the profound impact of our chaplains' work.

Empowering and Developing Jewish Life on Campus

The past academic year witnessed the orchestration of over 500 events across twelve regions, drawing an enthusiastic participation of over 13,737 students, an 11% increase compared to the academic year 2021-2022. These events, ranging from interfaith dialogues to educational workshops, played a pivotal role in fostering a robust Jewish presence on campus, enabling students to explore their faith and connect with peers.

Creating a 'Home-Away-From-Home'

Our chaplains dedicated immense efforts to running hosting meals and organising educational sessions that welcomed a total attendance of 8,734 students. These initiatives were crucial in creating a familial atmosphere for Jewish students, offering them a home-like environment where they could find comfort, community, and connection.

Student Contact

University Jewish Chaplaincy plays a pivotal role in enriching the campus experience for students, especially evident through its increased engagement, as seen in the rise from 22,862 to 27,691 student interactions within a year. This significant increase not only highlights the growing reach and influence of University Jewish Chaplaincy and the Chaplains but also underscores the expanding need and desire for community support among students.

Chaplains serve as accessible sources of guidance, support, and mentorship, addressing a range of issues from faith and spirituality to personal challenges and academic pressures. This increase in engagement likely means that more students find value in these interactions, contributing positively to their overall well-being and university experience.

The enhanced presence of Chaplains on campus fosters a stronger sense of community and belonging among Jewish students. By facilitating more events, gatherings, and services, Chaplains help students connect with their heritage and with each other, creating a supportive network that can significantly enhance their university life. This sense of community is crucial for emotional and mental health, particularly in the often-transitionary and stressful period of university life.

Efforts to reach out to students, whether through digital platforms, partnerships with student organisations, or visible presence at campus events, mean that more students are aware of and feel comfortable seeking out Chaplains services. This increased accessibility is vital in ensuring that students who may benefit from Chaplains support feel empowered to do so.

The impact of University Jewish Chaplaincy's increased contact with students goes beyond the immediate campus environment. By nurturing well-rounded individuals who are connected to their faith and community, Chaplaincy contributes to the broader societal goal of fostering leaders who are empathetic, culturally aware, and committed to making a positive difference in the world. Part of this effort includes the meaningful provision to Jewish students on campuses with smaller Jewish student communities, our Chaplains made 70 visits to outlying campus through the course of the year

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including Aberdeen, Lancaster, York and Exeter.

Through enhanced personal support, community building, diverse programming, increased visibility, and broader societal contributions, Chaplains plays an indispensable role in shaping the university experience for a growing number of students.

Strategic Fundraising Efforts

In recognition of the critical role of financial support, we bolstered our fundraising department with the addition of a professional 'Head of Fundraising' in May 2023. This strategic move aimed to diversify our funding sources, ensuring the sustainability of our programmes and services. Our fundraising strategy encompasses engaging with Trusts & Foundations, Major Donors, and launching new initiatives to secure the necessary resources for our continued operation.

As a testament to our enduring legacy and impact, University Jewish Chaplaincy stands as a cornerstone institution within the Jewish community, offering unwavering support to Jewish students across the UK. Our efforts over the past 50 years have significantly shaped the Jewish student experience, fostering an environment of learning, support, and community for countless individuals and their families.

Principal funding sources

As mentioned above, the charity's main source of income is donations. However, we continue to rely on the ongoing and very generous financial support of the United Synagogue. We are extremely grateful to the trustees of the United Synagogue for their incredible generosity and for agreeing to continue its long-standing support for our activities.

I would also like to take this opportunity to thank our head office staff, Chaplains, trustees, who all put so much energy and effort into outstanding achievements you have read about above.

FINANCIAL REVIEW

General

The net results for the year show an overall net expenditure of £171,065. As at 31 August 2023, the charity had accumulated unrestricted funds of £462,824 and accumulated restricted funds of £44,171.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for two months operating costs.

PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy it is vital that we maintain our presence across the UK. In addition, we are currently looking into areas where the service might be enhanced by the provision of additional personnel, for

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example in London and Bristol.

Post Financial Year Update:

UJC Responds to Unprecedented Rise in Antisemitism on Campuses post 7 October

The period post the end of our financial year 2022 - 2023 has presented UJC with its most significant challenge yet. Since 7 October 2023 and the deadly massacre that took place in Israel, followed by the abduction of over 250 hostages - there has been a disturbing and threatening rise in antisemitic incidents targeting Jewish students across UK universities. UJC's role in supporting and advocating for these students has become even more critical. To date our Chaplains have provided over 4,000 hours of dedicated welfare support, ensuring the mental well-being of students facing harassment and intimidation. We have also seen a record number of students seeking assistance - over 1,600 - in navigating and addressing antisemitism on their campuses.

Recognising the need for a sense of community and solidarity, UJC has empowered over 12,000 students through various events. We've fostered a safe space for students to connect and find strength in shared experiences. Additionally, the "Home Hospitality" programme has provided a warm and welcoming environment for over 6,000 students, creating lasting bonds that transcend the challenges they face. UJC has also taken a proactive approach by engaging with senior university leadership. We have held over 50 meetings with Vice Chancellors and senior officials, advocating for the rights and safety of Jewish students and urging universities to take decisive action to combat antisemitism.

These efforts, alongside ongoing support services and student interactions exceeding 20,000, demonstrate the crucial role UJC plays in ensuring a safe and inclusive environment for Jewish students on campus. The recent surge in antisemitism highlights the urgency of UJC's work, and the organization's comprehensive approach is proving vital in supporting students during this difficult time.

Prime Minister Announces Funding to Bolster UJC's Efforts

After seven months of dedicated work on campus UJC's vital work in supporting Jewish students was recognised at the highest level. On 9 May 2024, UJC CEO Sophie Dunoff attended a pivotal meeting with the Prime Minister, government ministers, university vice-chancellors, representatives from the Union of Jewish Students (UJS), and the Community Security Trust (CST). This important gathering addressed the serious challenges faced by Jewish students nationwide. Vice-chancellors outlined measures their institutions were taking to improve campus security and combat antisemitism. The urgency and seriousness of the situation were further underscored by the Secretary of State for Education and other ministers, who voiced their concerns about the increasingly hostile campus environment.

In a significant development, the Prime Minister announced a crucial funding commitment of £500,000 from the Department of Education to UJC over the next three years. This vital financial support acknowledges the critical role UJC plays in ensuring the safety and well-being of Jewish students, particularly in the aftermath of the traumatic events of 7 October 2023. This funding will be instrumental in allowing UJC to continue its vital work and build upon its existing programs to create a more inclusive and secure environment for Jewish students on campuses across the UK.

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TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2023

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

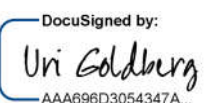
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 May 2024 and signed on behalf of the board of trustees by:

DocuSigned by:

AAA696D3054347A...
Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2023

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2023

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2023

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), charities legislation and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2023

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2023

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

22 May 2024

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2023

			2023		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	932,813	107,455	1,040,268	782,314
Investment income	6	3	—	3	—
Other income	7	—	—	—	4,875
Total income		<u>932,816</u>	<u>107,455</u>	<u>1,040,271</u>	<u>787,189</u>
Expenditure					
Expenditure on charitable activities	8,9	1,114,096	97,240	1,211,336	1,011,829
Total expenditure		<u>1,114,096</u>	<u>97,240</u>	<u>1,211,336</u>	<u>1,011,829</u>
Net expenditure and net movement in funds		<u>(181,280)</u>	<u>10,215</u>	<u>(171,065)</u>	<u>(224,640)</u>
Reconciliation of funds					
Total funds brought forward		644,104	33,956	678,060	902,700
Total funds carried forward		<u>462,824</u>	<u>44,171</u>	<u>506,995</u>	<u>678,060</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

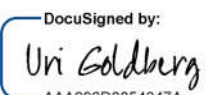
The notes on pages 16 to 24 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION
31 AUGUST 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Intangible assets	15	1,114	1,486
Tangible fixed assets	16	7,671	—
		<u>8,785</u>	<u>1,486</u>
CURRENT ASSETS			
Debtors	17	46,346	60,284
Cash at bank and in hand		<u>496,155</u>	<u>659,198</u>
		<u>542,501</u>	<u>719,482</u>
CREDITORS: amounts falling due within one year	18	<u>44,291</u>	<u>42,908</u>
NET CURRENT ASSETS		<u>498,210</u>	<u>676,574</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>506,995</u>	<u>678,060</u>
NET ASSETS		<u>506,995</u>	<u>678,060</u>
FUNDS OF THE CHARITY			
Restricted funds		44,171	33,956
Unrestricted funds		<u>462,824</u>	<u>644,104</u>
Total charity funds	19	<u>506,995</u>	<u>678,060</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 22 May 2024, and are signed on behalf of the board by:

DocuSigned by:

 AAA696D3054347A...
 Mr U N Goldberg
 Trustee

The notes on pages 16 to 24 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2023

	2023	2022
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net expenditure	(171,065)	(224,640)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	3,836	–
Amortisation of intangible assets	372	496
Other interest receivable and similar income	(3)	–
Accrued (income)/expenses	(5,951)	11,148
<i>Changes in:</i>		
Trade and other debtors	13,938	41,317
Trade and other creditors	7,334	(709)
Cash generated from operations	(151,539)	(172,388)
Interest received	3	–
Net cash used in operating activities	<u>(151,536)</u>	<u>(172,388)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	<u>(11,507)</u>	–
Net cash used in investing activities	<u>(11,507)</u>	–
NET DECREASE IN CASH AND CASH EQUIVALENTS	(163,043)	(172,388)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>659,198</u>	<u>831,586</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>496,155</u>	<u>659,198</u>

The notes on pages 16 to 24 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2023

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Year Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
DONATIONS			
Donations and grants receivable	932,813	107,455	1,040,268
	<u>932,813</u>	<u>107,455</u>	<u>1,040,268</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations and grants receivable	667,983	114,331	782,314
	<u>667,983</u>	<u>114,331</u>	<u>782,314</u>

6. INVESTMENT INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	3	3	—	—
	<u>3</u>	<u>3</u>	<u>—</u>	<u>—</u>

7. OTHER INCOME

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Government grants	—	—	4,875	4,875
	<u>—</u>	<u>—</u>	<u>4,875</u>	<u>4,875</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Provision of University Jewish Chaplains	1,093,419	97,240	1,190,659
Support costs	20,677	—	20,677
	<u>1,114,096</u>	<u>97,240</u>	<u>1,211,336</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of University Jewish Chaplains	892,842	98,755	991,597
Support costs	20,232	—	20,232
	<u>913,074</u>	<u>98,755</u>	<u>1,011,829</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

9. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Provision of University Jewish Chaplains	1,190,659	14,617	1,205,276	1,005,169
Governance costs	–	6,060	6,060	6,660
	<u>1,190,659</u>	<u>20,677</u>	<u>1,211,336</u>	<u>1,011,829</u>

10. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs	Total 2023	Total 2022
	£	£	£
Communications and IT	14,617	14,617	13,572
Support costs: Other costs	6,060	6,060	6,660
	<u>20,677</u>	<u>20,677</u>	<u>20,232</u>

11. NET EXPENDITURE

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Amortisation of intangible assets	372	496
Depreciation of tangible fixed assets	3,836	–

12. AUDITORS REMUNERATION

	2023	2022
	£	£
Fees payable for the audit of the financial statements	4,800	4,800

13. STAFF COSTS

The average head count of employees during the year was 24 (2022: 25). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administrative	3	3
Chaplains	8	8
	<u>11</u>	<u>11</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

13. STAFF COSTS *(continued)*

The number of employees whose remuneration for the year fell within the following bands, were:

	2023	2022
	No.	No.
£60,000 to £69,999	1	1
£70,000 to £79,999	1	—
	<u>2</u>	<u>1</u>

14. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

15. INTANGIBLE ASSETS

	Website
	£
Cost	
At 1 September 2022 and 31 August 2023	<u>6,270</u>
Amortisation	
At 1 September 2022	4,784
Charge for the year	<u>372</u>
At 31 August 2023	<u>5,156</u>
Carrying amount	
At 31 August 2023	<u>1,114</u>
At 31 August 2022	<u>1,486</u>

16. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 1 September 2022	2,942	2,942
Additions	11,507	<u>11,507</u>
At 31 August 2023	<u>14,449</u>	<u>14,449</u>
Depreciation		
At 1 September 2022	2,942	2,942
Charge for the year	3,836	<u>3,836</u>
At 31 August 2023	<u>6,778</u>	<u>6,778</u>
Carrying amount		
At 31 August 2023	<u>7,671</u>	<u>7,671</u>
At 31 August 2022	<u>—</u>	<u>—</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

17. DEBTORS

	2023	2022
	£	£
Prepayments and accrued income	12,120	23,417
Other debtors	34,226	36,867
	<u>46,346</u>	<u>60,284</u>

18. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	25,352	18,322
Accruals and deferred income	16,314	22,265
Other creditors	2,625	2,321
	<u>44,291</u>	<u>42,908</u>

19. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
General funds	<u>644,104</u>	<u>932,816</u>	<u>(1,114,096)</u>	<u>462,824</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
General funds	<u>884,320</u>	<u>672,858</u>	<u>(913,074)</u>	<u>644,104</u>

Restricted funds

	At 1 September 2022 £	Income £	Expenditure £	At 31 August 2023 £
Restricted Fund	<u>33,956</u>	<u>107,455</u>	<u>(97,240)</u>	<u>44,171</u>

	At 1 September 2021 £	Income £	Expenditure £	At 31 August 2022 £
Restricted Fund	<u>18,380</u>	<u>114,331</u>	<u>(98,755)</u>	<u>33,956</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2023

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	1,114	–	1,114
Tangible fixed assets	7,671	–	7,671
Current assets	498,330	44,171	542,501
Creditors less than 1 year	(44,291)	–	(44,291)
Net assets	462,824	44,171	506,995

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	1,486	–	1,486
Tangible fixed assets	–	–	–
Current assets	685,526	33,956	719,482
Creditors less than 1 year	(42,908)	–	(42,908)
Net assets	644,104	33,956	678,060

21. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2022 £	Cash flows £	At 31 Aug 2023 £
Cash at bank and in hand	659,198	(163,043)	496,155

22. RELATED PARTIES

Donations totalling £10,414 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.

Accounts

COMPANY REGISTRATION NUMBER: 06543595
CHARITY REGISTRATION NUMBER: 1126031

UNIVERSITY JEWISH CHAPLAINCY

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 AUGUST 2022

COHEN ARNOLD

Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022**

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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2022

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES

Mr S Davis (Retired 3 November 2022)

Mr D Kaplan

Mrs C Lenson

Mr U N Goldberg

Mr J M Lewis

Mrs N Livingston

Mrs J A Levene (Appointed 10 December 2021)

AUDITOR

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 25 March 2008.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by Sophie Dunoff.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2022

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The local Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes, social events and home hospitality for Shabbat and festivals, are widely advertised and we welcome the participation of all in the local student's community, Jew and non-Jew alike. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harming.

Representation to University authorities - as an official Chaplain to the University they provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2022

OUR PROVISION AROUND THE UK

Region	Chaplains
Birmingham & West Midlands	Rabbi Fishel Cohen
Bristol, Western & South Coast	Dr Yoseph and Rachael Citron
Cambridge & East Anglia	Rabbi Elazar and Alissa Symon
Leeds & Yorkshire	Rabbi Zecharia and Nava Deutsch
London & South East	Rabbi Gavin Broder
Manchester	Rabbi Danny Bergson
Liverpool & North West	Rabbi Natan Fagleman
North East	Rabbi Aaron Lipsey
Nottingham & East Midlands	Rabbi Eli and Shevi Grunewald
Oxford	Rabbi Michael and Tracey Rosenfeld-Schueler
Scotland	Rabbi Aharon and Hodaya Lemberger

ACHIEVEMENTS AND PERFORMANCE

Protect and represent all Jewish students

For the academic year ending 31 August 2022, our Chaplaincy team spent over 700 hours attending to welfare issues, including dealing with 27 cases of antisemitism and religious freedom issues affecting nearly 80 students.

Whilst our Chaplains and Chaplaincy couples take a proactive lead in service provision, they sadly also have to respond to threats of antisemitism and anti-Zionism on campus. Unfortunately, incidents of antisemitism appear to be on the rise and some students express fears of going on to campus. Some Universities continue to be reluctant to accept the IHRA definition of antisemitism and in some cases Student Unions have voted to reject it even when it was previously accepted by their university. Rabbi Broder (London) continues to sit on a number of committees discussing this important issue and attends an 'Antisemitism Education Group' at UCL.

Our teams were also instrumental in lobbying course leaders to find solutions for exams that are scheduled for Shabbat and festivals, particularly in the Leeds and Yorkshire region.

Listen to and support students in need

In order to arm our Chaplains and Chaplaincy couples with the tools to best support the needs of Jewish students, UJC devised and delivered a 'training shabbaton' for 19 staff, enabling them to see each other in person for the first time in 2 and a half years. Despite weekly team videoconferences during the pandemic, attendees benefited greatly from being together in a residential setting, having time to get to know each other both personally and professionally. The opportunity to share their own experiences, ideas for events and suggestions for greater student participation not only aided their personal and professional development but also enabled them to operate more effectively on campus with renewed energy, inspiration and vigour.

As part of our welfare provision, we assisted over 470 students on campuses across the UK with differing mental health concerns. We have supported students who have suffered major bereavements in their families, helped a student with homelessness - finding them somewhere to live and ensuring they had funding to support this transition; these are just a few examples of the areas in which our Chaplains have provided essential and high-level pastoral and welfare support. We are incredibly proud of the (sometimes) lifesaving work they do.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2022

Empower and develop Jewish life on campus

Like the rest of the UK population, pandemic lockdown restrictions meant that Jewish students had their access curtailed to Jewish community life on and around campus, with freshers impacted more than any other segment. As students transitioned from the unprecedented restrictions proscribed by the government to being able to embrace life on campus, the need for 'in real life' events was arguably never more important - and this is evidenced by the increased rates of attendance, compared to pre-Covid.

For the academic year ending 31st August 2022, our Chaplains ran over 450 events spanning twelve regions and many campuses, attracting over 7612 student attendances in total. This represents a 10% increase in attendance compared to the first two terms of 2019-2020.

Our Chaplaincy couples also participated in interfaith opportunities, sharing the Jewish experience with others and learning from other faith leaders on the issues affecting students in their communities. Key activities of note included a monthly interfaith religious text-based educational group in

Cambridge and participation in an Interfaith Week event on the topic of abuse in faith communities at St Hugh's College, Oxford.

Provide Jewish students on campus with a 'home-away-from-home

Despite the Yom Tov (festival) season falling particularly early this year, our Chaplains were incredibly busy from Yom Kippur onwards. Several Chaplains facilitated Yom Tov services in their region with higher numbers than expected. Similarly, Yom Tov meals had very high attendance. Our Chaplains served approximately 655 meals in their homes over the holiday period as well as 863 students attending events. The festival of Sukkot coincided with the beginning of the academic term and the Chaplains hosted various events in their sukkahs, including a 'Sangria and Sushi in the Sukkah' and a portable sukkah driven around Edinburgh and St Andrews.

Chanukah frequently falls outside of term time, so this year it was wonderful that the students and Chaplains could celebrate together all week. Seeing the Chaplains so busy and motivated to ensure the students can celebrate Chanukah in a meaningful and memorable way was heartening. Chaplains distributed menorahs to everyone who wanted and we were able to procure large quantities of doughnuts for the Chaplains at reduced cost to accommodate the numerous Chanukah parties and lightings.

Celebrating Pesach can be particularly challenging for students on campus, particularly those living in areas with limited access to kosher food. As such we are proud to have facilitated seder packs containing matza, grape juice, a haggadah and other items for the seder to almost 60 students who were making their own seder this year, in addition to many of the Chaplains hosting students in their homes. We were so delighted that for the first time in three years Chaplains could safely host students again in their homes and provide them with a meaningful and in-person seder experience, creating memories and learning opportunities that will stay with the students for many years to come.

Fundraising

The charity remains heavily reliant on donations from private individuals, trusts and foundations. We have a small fundraising department, which together with the trustees, assumes responsibility for and works hard to maintain and grow the relationships with these critical donors.

We are one of the very few truly national and cross communal Jewish charities in the country with a presence throughout the UK catering for all Jewish students regardless of their affiliation. We have impacted the lives of tens of thousands of Jews and their families throughout our now over 50 years of

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2022

service.

We were also able to continue benefiting from the Government's furlough grants albeit in a much smaller way than last year.

Principal funding sources

As mentioned above the charity's main source of income is donations. However we continue to rely on the ongoing and very generous financial support of the United Synagogue. We are extremely grateful to the trustees of the United Synagogue for their incredible generosity and for agreeing to continue its long-standing support for our activities.

I would also like to take this opportunity to thank our head office staff, Chaplains, trustees, who all put so much energy and effort into outstanding achievements you have read about above.

FINANCIAL REVIEW

General

The net results for the year show an overall net expenditure of £224,640. As at 31 August 2022, the charity had accumulated unrestricted funds of £644,104 and accumulated restricted funds of £33,956.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for at least two months operating costs.

PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy it is vital that we maintain our presence across the UK.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE**

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 AUGUST 2022

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

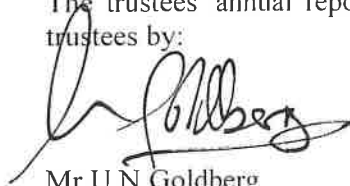
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 12 May 2023 and signed on behalf of the board of trustees by:



Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2022

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2022

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2022

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), charities legislation and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2022

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2022

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris FCA (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

12 May 2023

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2022

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	667,983	114,331	782,314	1,352,267
Other income	6	4,875	–	4,875	117,375
Total income		<u>672,858</u>	<u>114,331</u>	<u>787,189</u>	<u>1,469,642</u>
Expenditure					
Expenditure on charitable activities	7,8	913,074	98,755	1,011,829	795,914
Total expenditure		<u>913,074</u>	<u>98,755</u>	<u>1,011,829</u>	<u>795,914</u>
Net (expenditure)/income and net movement in funds		<u>(240,216)</u>	<u>–</u>	<u>(224,640)</u>	<u>673,728</u>
Reconciliation of funds					
Total funds brought forward		884,320	18,380	902,700	228,972
Total funds carried forward		<u>644,104</u>	<u>33,956</u>	<u>678,060</u>	<u>902,700</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 15 to 23 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION**

31 AUGUST 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Intangible assets	14	1,486	1,982
CURRENT ASSETS			
Debtors	16	60,284	101,601
Cash at bank and in hand		659,198	831,586
		<u>719,482</u>	<u>933,187</u>
CREDITORS: amounts falling due within one year	17	<u>42,908</u>	<u>32,469</u>
NET CURRENT ASSETS		<u>676,574</u>	<u>900,718</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>678,060</u>	<u>902,700</u>
NET ASSETS		<u>678,060</u>	<u>902,700</u>
FUNDS OF THE CHARITY			
Restricted funds		33,956	18,380
Unrestricted funds		644,104	884,320
Total charity funds	18	<u>678,060</u>	<u>902,700</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 12 May 2023, and are signed on behalf of the board by:


Mr U N Goldberg
Trustee

The notes on pages 15 to 23 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2022

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (expenditure)/income	(224,640)	673,728
<i>Adjustments for:</i>		
Amortisation of intangible assets	496	661
Accrued expenses	11,148	4,092
<i>Changes in:</i>		
Trade and other debtors	41,317	(57,810)
Trade and other creditors	(709)	(4,746)
Cash generated from operations	(172,388)	615,925
Net cash (used in)/from operating activities	(172,388)	615,925
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(172,388)	615,925
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	831,586	215,661
CASH AND CASH EQUIVALENTS AT END OF YEAR	659,198	831,586

The notes on pages 15 to 23 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Year Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*

YEAR ENDED 31 AUGUST 2022

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
DONATIONS			
Donations and grants receivable	667,983	114,331	782,314

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations and grants receivable	1,284,524	67,743	1,352,267

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Government grants	4,875	4,875	117,375	117,375

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Provision of University Jewish Chaplains	892,842	98,755	991,597
Support costs	20,232	–	20,232
	<u>913,074</u>	<u>98,755</u>	<u>1,011,829</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of University Jewish Chaplains	705,153	73,636	778,789
Support costs	17,125	–	17,125
	<u>722,278</u>	<u>73,636</u>	<u>795,914</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Provision of University Jewish Chaplains	991,597	13,572	1,005,169	790,155
Governance costs	–	6,660	6,660	5,759
	<u>991,597</u>	<u>20,232</u>	<u>1,011,829</u>	<u>795,914</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

9. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs £	Total 2022 £	Total 2021 £
Communications and IT	13,572	13,572	11,366
Support costs: Other costs	6,660	6,660	5,759
	<u>20,232</u>	<u>20,232</u>	<u>17,125</u>

10. NET (EXPENDITURE)/INCOME

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Amortisation of intangible assets	496	661

11. AUDITORS REMUNERATION

	2022 £	2021 £
Fees payable for the audit of the financial statements	4,800	4,800

12. STAFF COSTS

The average head count of employees during the year was 25 (2021: 22). The average number of full-time equivalent employees during the year is analysed as follows:

	2022 No.	2021 No.
Administrative	3	4
Chaplains	8	6
	<u>11</u>	<u>10</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2022 No.	2021 No.
£60,000 to £69,999	1	1

13. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

14. INTANGIBLE ASSETS

	Website £
Cost	
At 1 September 2021 and 31 August 2022	<u>6,270</u>
Amortisation	
At 1 September 2021	4,288
Charge for the year	<u>496</u>
At 31 August 2022	<u>4,784</u>
Carrying amount	
At 31 August 2022	<u>1,486</u>
At 31 August 2021	<u>1,982</u>

15. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 September 2021 and 31 August 2022	<u>2,942</u>	<u>2,942</u>
Depreciation		
At 1 September 2021 and 31 August 2022	<u>2,942</u>	<u>2,942</u>
Carrying amount		
At 31 August 2022	<u>—</u>	<u>—</u>
At 31 August 2021	<u>—</u>	<u>—</u>

16. DEBTORS

	2022 £	2021 £
Prepayments and accrued income	23,417	8,051
Other debtors	<u>36,867</u>	<u>93,550</u>
	<u>60,284</u>	<u>101,601</u>

17. CREDITORS: amounts falling due within one year

	2022 £	2021 £
Trade creditors	18,322	10,739
Accruals and deferred income	22,265	11,117
Other creditors	<u>2,321</u>	<u>10,613</u>
	<u>42,908</u>	<u>32,469</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2021	Income	Expenditure	At 31 August 2022
	£	£	£	£
General funds	<u>884,320</u>	<u>672,858</u>	<u>(913,074)</u>	<u>644,104</u>

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>204,699</u>	<u>1,401,899</u>	<u>(722,278)</u>	<u>884,320</u>

Restricted funds

	At 1 September 2021	Income	Expenditure	At 31 August 2022
	£	£	£	£
Restricted Fund	<u>18,380</u>	<u>114,331</u>	<u>(98,755)</u>	<u>33,956</u>

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
Restricted Fund	<u>24,273</u>	<u>67,743</u>	<u>(73,636)</u>	<u>18,380</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	1,486	–	1,486
Current assets	719,482	33,956	753,438
Creditors less than 1 year	<u>(42,908)</u>	<u>–</u>	<u>(42,908)</u>
Net assets	<u>678,060</u>	<u>33,956</u>	<u>712,016</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Intangible assets	1,982	–	1,982
Current assets	914,807	18,380	933,187
Creditors less than 1 year	<u>(32,469)</u>	<u>–</u>	<u>(32,469)</u>
Net assets	<u>884,320</u>	<u>18,380</u>	<u>902,700</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2022

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2021	Cash flows	At 31 Aug 2022
	£	£	£
Cash at bank and in hand	<u>831,586</u>	<u>(172,388)</u>	<u>659,198</u>

21. RELATED PARTIES

Donations totalling £15,360 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.

Accounts

COMPANY REGISTRATION NUMBER: 06543595
CHARITY REGISTRATION NUMBER: 1126031

UNIVERSITY JEWISH CHAPLAINCY

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 AUGUST 2021

COHEN ARNOLD

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021**

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Statement of financial position	12
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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2021

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES

Mr S Davis
Mr D Kaplan
Mrs C Lenson
Mr U N Goldberg
Mr J M Lewis
Mrs N Livingston (Appointed 17 September 2020)
Mrs J Levene (Appointed 21 December 2021)

AUDITOR

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 25 March 2008.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by Ms Sophie Dunoff.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2021

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The local Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes, social events and home hospitality for Shabbat and festivals, are widely advertised and we welcome the participation of all in the local student's community, Jew and non-Jew alike. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harming.

Representation to University authorities - as an official Chaplain to the University they provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2021

ACHIEVEMENTS AND PERFORMANCE

Covid 19

This past year has yet again been overshadowed by the Covid pandemic which ground the country to a virtual standstill for a second time in December last year and curtailed our activities on campus.

Students, especially freshers, were denied their university experience and their education was severely compromised. This compounded the already fragile status on campus and created challenges for our Chaplains around the country.

I am immensely proud to report that our Chaplains and staff stepped up to these challenges and did an incredible job supporting, encouraging and protecting the students.

We must also thank our remarkable staff in Head office, led by our Rabbinic Head Rabbi Dr Harvey Belovski, and our CEO Sophie Dunoff. Josh Gershuny, our Development and Events Executive and Vivienne Lewis, and Aliza Steinberg our Operations and Finance Executive. I must also thank Michali Greenberg for standing in for Aliza during her maternity leave and for the extra work she has done during the year.

Fundraising

The charity remains heavily reliant on donations from private individuals, trusts and foundations. We do not have a dedicated fundraising department, rather individual trustees who work with the existing professional staff and Rabbinic Head who assume responsibility for and works hard to maintain and grow the relationships with critical donors, trusts and foundations.

We are one of the very few truly national and cross communal Jewish charities in the country with a presence throughout the UK catering for all Jewish students regardless of their religious affiliation. We have impacted the lives of tens of thousands of Jews and their families for over 50 years of service.

At the beginning of the year we carried out an exercise looking at the impact of Covid on our fundraising activities and income and I am grateful, delighted and relieved to report that our fears did not materialise. Our general levels of support were largely maintained across all levels of donor support, which has truly validated the important role UJC has within our community and with our generous donors.

In May this year we undertook a crowd funding campaign called Step Up for Students and any doubts as to the level of affection and importance the wider community have for us were firmly dispelled. We raised more than £750,000 including matched funds and many, new supporters. We also achieved a huge profile boost with our name and cause reaching thousands of new donors and families.

It was an outstanding, game changing achievement and I want to make special mention of Sophie, Michali, Josh and Rabbi Belovski and all our Chaplains without whom it would not have been possible. I am also indebted to my fellow trustees and all the UJC Champions who took fundraising pages, for all their efforts on our behalf.

We were also able to continue benefiting from the Government's furlough grants albeit in a reduced capacity from May onwards.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2021

Principal funding sources

As mentioned above the charity's main source of income is donations. However we continue to rely on the ongoing and very generous financial support of the United Synagogue. We are extremely grateful to the Trustees of the United Synagogue for their incredible generosity and for agreeing to continue its long-standing support for our activities.

FINANCIAL REVIEW

General

The net results for the year show a surplus of £673,728. As at 31 August 2021, the charity had an accumulated surplus of £884,320 unrestricted funds and an accumulated surplus of £18,380 restricted funds relating to the London Friday Night Dinners project.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for two months operating costs.

PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy it is vital that we maintain our presence across the UK. In addition, we are currently looking into areas where the service might be enhanced by the provision of additional personnel, for example in Scotland and Brighton.

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)

YEAR ENDED 31 AUGUST 2021

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

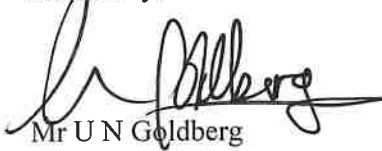
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 April 2022 and signed on behalf of the board of trustees by:


Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2021

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company through discussion with the directors and senior management and identified which were most significant with respect to the financial statements. We identified financial reporting legislation (including related companies legislation), charities legislation and taxation legislation as being most significant to these financial statements. We communicated these identified frameworks throughout our audit team and remained alert to any indications of non-compliance throughout the audit. We ensured that the engagement team had sufficient competence and capability to identify or recognise non-compliance with laws and regulations.
- We discussed with the directors and senior management the policies and procedures regarding compliance with these legal and regulatory frameworks.
- We assessed the susceptibility of the company's financial statements to material misstatement due to non-compliance of legal and regulatory frameworks, including how fraud might occur, by enquiry with the directors and senior management during the planning and finalisation phases of our audit and using proprietary disclosure checklists. This was determined to be low.
- Based on this understanding we designed our audit procedures to identify non-compliance with the identified legal and regulatory framework, which were part of our procedures on the related financial statement items. Our procedures included reviewing the company's internal controls policies and procedures, reviewing the minutes of board meetings and correspondence with regulatory bodies including HMRC, testing transactions outside the normal course of the business and journal entries, and discussions with the directors and senior management.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2021

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2021

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

27 April 2022

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2021

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	1,284,524	67,743	1,352,267	864,826
Other income	6	117,375	—	117,375	96,141
Total income		<u>1,401,899</u>	<u>67,743</u>	<u>1,469,642</u>	<u>960,967</u>
Expenditure					
Expenditure on charitable activities	7,8	722,278	73,636	795,914	787,774
Total expenditure		<u>722,278</u>	<u>73,636</u>	<u>795,914</u>	<u>787,774</u>
Net income and net movement in funds		<u>679,621</u>	<u>(5,893)</u>	<u>673,728</u>	<u>173,193</u>
Reconciliation of funds					
Total funds brought forward		204,699	24,273	228,972	55,779
Total funds carried forward		<u>884,320</u>	<u>18,380</u>	<u>902,700</u>	<u>228,972</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 14 to 22 form part of these financial statements.

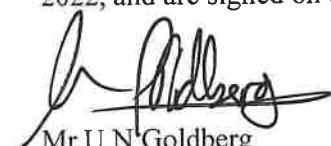
**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION**

31 AUGUST 2021

	Note	2021 £	£	2020 £	£
FIXED ASSETS					
Intangible assets	14		1,982		2,643
CURRENT ASSETS					
Debtors	16	101,601		43,791	
Cash at bank and in hand		<u>831,586</u>		<u>215,661</u>	
		933,187		259,452	
CREDITORS: amounts falling due within one year	17	<u>32,469</u>		<u>33,123</u>	
NET CURRENT ASSETS			<u>900,718</u>		<u>226,329</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>902,700</u>		<u>228,972</u>
NET ASSETS			<u>902,700</u>		<u>228,972</u>
FUNDS OF THE CHARITY					
Restricted funds			18,380		24,273
Unrestricted funds			<u>884,320</u>		<u>204,699</u>
Total charity funds	18		<u>902,700</u>		<u>228,972</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 27 April 2022, and are signed on behalf of the board by:


Mr U N Goldberg
Trustee

The notes on pages 14 to 22 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2021**

	2021	2020
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	673,728	173,193
<i>Adjustments for:</i>		
Amortisation of intangible assets	661	881
Accrued expenses/(income)	4,092	(11,139)
<i>Changes in:</i>		
Trade and other debtors	(57,810)	(15,876)
Trade and other creditors	(4,746)	6,550
Cash generated from operations	615,925	153,609
Net cash from operating activities	615,925	153,609
NET INCREASE IN CASH AND CASH EQUIVALENTS	615,925	153,609
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	215,661	62,052
CASH AND CASH EQUIVALENTS AT END OF YEAR	831,586	215,661

The notes on pages 14 to 22 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2021

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Year Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
DONATIONS			
Donations and grants receivable	<u>1,284,524</u>	<u>67,743</u>	<u>1,352,267</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations and grants receivable	<u>788,297</u>	<u>76,529</u>	<u>864,826</u>

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Government grants	<u>117,375</u>	<u>117,375</u>	<u>96,141</u>	<u>96,141</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Provision of University Jewish Chaplains	705,153	73,636	778,789
Support costs	<u>17,125</u>	<u>—</u>	<u>17,125</u>
	<u>722,278</u>	<u>73,636</u>	<u>795,914</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of University Jewish Chaplains	712,608	58,955	771,563
Support costs	<u>16,211</u>	<u>—</u>	<u>16,211</u>
	<u>728,819</u>	<u>58,955</u>	<u>787,774</u>

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Provision of University Jewish Chaplains	778,789	11,366	790,155	780,375
Governance costs	<u>—</u>	<u>5,759</u>	<u>5,759</u>	<u>7,399</u>
	<u>778,789</u>	<u>17,125</u>	<u>795,914</u>	<u>787,774</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

9. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs	Total 2021	Total 2020
	£	£	£
Communications and IT	11,366	11,366	8,812
Support costs: Other costs	5,759	5,759	7,399
	<u>17,125</u>	<u>17,125</u>	<u>16,211</u>

10. NET INCOME

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Amortisation of intangible assets	661	881

11. AUDITORS REMUNERATION

	2021	2020
	£	£
Fees payable for the audit of the financial statements	4,800	4,800

12. STAFF COSTS

The average head count of employees during the year was 22 (2020: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Administrative	4	3
Chaplains	6	6
	<u>10</u>	<u>9</u>

The number of employees whose remuneration for the year fell within the following bands, were:

	2021	2020
	No.	No.
£60,000 to £69,999	1	—

13. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

14. INTANGIBLE ASSETS

	Website £
Cost	
At 1 September 2020 and 31 August 2021	<u>6,270</u>
Amortisation	
At 1 September 2020	3,627
Charge for the year	<u>661</u>
At 31 August 2021	<u>4,288</u>
Carrying amount	
At 31 August 2021	<u>1,982</u>
At 31 August 2020	<u>2,643</u>

15. TANGIBLE FIXED ASSETS

	Equipment £	Total £
Cost		
At 1 September 2020 and 31 August 2021	<u>2,942</u>	<u>2,942</u>
Depreciation		
At 1 September 2020 and 31 August 2021	<u>2,942</u>	<u>2,942</u>
Carrying amount		
At 31 August 2021	<u>—</u>	<u>—</u>
At 31 August 2020	<u>—</u>	<u>—</u>

16. DEBTORS

	2021 £	2020 £
Prepayments and accrued income	8,051	5,347
Other debtors	<u>93,550</u>	<u>38,444</u>
	<u>101,601</u>	<u>43,791</u>

17. CREDITORS: amounts falling due within one year

	2021 £	2020 £
Trade creditors	10,739	16,771
Accruals and deferred income	11,117	7,025
Other creditors	<u>10,613</u>	<u>9,327</u>
	<u>32,469</u>	<u>33,123</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
General funds	<u>204,699</u>	<u>1,401,899</u>	<u>(722,278)</u>	<u>884,320</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	<u>49,080</u>	<u>884,438</u>	<u>(728,819)</u>	<u>204,699</u>

Restricted funds

	At 1 September 2020	Income	Expenditure	At 31 August 2021
	£	£	£	£
Restricted Fund	<u>24,273</u>	<u>67,743</u>	<u>(73,636)</u>	<u>18,380</u>

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
Restricted Fund	<u>6,699</u>	<u>76,529</u>	<u>(58,955)</u>	<u>24,273</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Intangible assets	1,982	—	1,982
Current assets	914,807	18,380	933,187
Creditors less than 1 year	(32,469)	—	(32,469)
Net assets	<u>884,320</u>	<u>18,380</u>	<u>902,700</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Intangible assets	2,643	—	2,643
Current assets	235,179	24,273	259,452
Creditors less than 1 year	(33,123)	—	(33,123)
Net assets	<u>204,699</u>	<u>24,273</u>	<u>228,972</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2021

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2020	Cash flows	At 31 Aug 2021
	£	£	£
Cash at bank and in hand	<u>215,661</u>	<u>615,925</u>	<u>831,586</u>

21. RELATED PARTIES

Donations totalling £23,420 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.

Accounts

COMPANY REGISTRATION NUMBER:6543595

CHARITY REGISTRATION NUMBER: 1126031

UNIVERSITY JEWISH CHAPLAINCY

Company Limited by Guarantee

FINANCIAL STATEMENTS

31 AUGUST 2020

COHEN ARNOLD

Chartered accountants & statutory auditor

New Burlington House

1075 Finchley Road

LONDON

NW11 0PU

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020**

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UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
YEAR ENDED 31 AUGUST 2020

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2020.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name University Jewish Chaplaincy

Charity registration number 1126031

Scottish charity registration number SC045950

Company registration number 06543595

Principal office and registered office 305 Ballards Lane
London
N12 8GB

THE TRUSTEES

Mr S Davis
Mr U N Goldberg
Mr D Kaplan
Mrs C Lenson (Appointed 22 June 2020)
Mr J M Lewis

AUDITOR

Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

STRUCTURE, GOVERNANCE AND MANAGEMENT

University Jewish Chaplaincy (UJC) is a company limited by guarantee not having a share capital. It is registered with the Charity Commission (Charity Registration Number: 1126031) and with the Office of the Scottish Charity Regulator (Charity Registration Number : SC045950).

University Jewish Chaplaincy's governing instruments are its Memorandum and Articles of Association dated 25 March 2008.

The overall management of the charity is vested in the trustees, who are assisted in their decisions by a Board of members who regularly meet to discuss and review the charity's activities. The charity was administered during the year by Ms Sophie Dunoff.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2020

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing University Jewish Chaplaincy's aims and objectives and in planning future activities.

The local Chaplains maintain an overview of support and educational provision throughout their region and make suggestions or plan activities that will involve as many individual students and student groups that live within the region. Chaplains will travel to campuses across their allocated region to support Jewish students on a regular basis.

All our activities, including educational programmes and social events, are widely advertised and we welcome the participation of all in the local student's community, Jew and non-Jew alike. Most of our activities are free and those events where a charge is made, for example residential weekends, are very heavily subsidised and concessions are offered for anyone who is unable to pay the full (subsidised) amount. Financial support is offered to students who live in small communities to join activities on those local campuses where there is a significant Jewish student community.

The Chaplains provide a focus for all Jewish students on campus for the activities associated with our faith. During the year under review, we offered a range of educational programmes, activities and services covering:

Religious and spiritual guidance - for students who have questions regarding their faith or who are looking for opportunities for spiritual growth.

Home hospitality - serving meals to students on Sabbath (Friday night and Saturday), Jewish Festivals and on weekdays in a supportive and nurturing home environment.

Practical Jewish Support and Advice - including organising prayer services, meals and educational programmes (before and during) and generally providing opportunities for Jewish students to participate as fully as they wish in the Jewish Sabbath and Jewish Festivals that take place during term time.

One to one emotional support and guidance - providing a listening ear and acting as a signpost to support services for students with issues as wide-ranging as anxiety and homesickness to eating disorders and self-harming.

Representation to University authorities - as an official Chaplain to the University they provide support and assistance for Jewish students, ensuring that their religious needs are being catered for e.g. in the event of an exam coinciding with a Jewish festival.

Educational programming - establishing regular events such as a weekly 'Lunch & Learn' where students can come along and participate in discussions on topics of Jewish interest. Creating opportunities for text-based learning for all students individually and in groups, regardless of their level of knowledge or experience in Jewish learning.

Multifaith - our Chaplains are at the forefront of much of the work taking place on campuses across the UK today and participate fully in this arena, acting as full members of many university Chaplaincy teams.

Social events - providing opportunities for Jewish students to meet and create connections with other Jewish students.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2020

ACHIEVEMENTS AND PERFORMANCE

Covid 19

The Academic year 2019 started with the usual enthusiasm and optimism. We were busier than ever with our full complement of Chaplains albeit with continued part time cover in Leeds.

However, soon after returning for the second term, as the global pandemic spread and the world started to shut down, life on campus virtually ceased. Universities, like all educational institutions shut their doors and we had no idea how long this would last and the extent of the impact.

In the first few months of lockdown we availed ourselves of the government's Jobs Retention Scheme and furloughed our Chaplaincy team passing the skeletal campus work to our senior leadership team. This worked effectively and enabled us to stay afloat during a very precarious period.

As the lockdown eased UJC swiftly adapted to the new reality of online provision and remote and socially distanced interactions with Jewish students across the board. The new demands of the Covid world were embraced by our Chaplains who were faced with growing issues in the areas of Mental Health and Wellbeing together with the new concerns around the uncertainty of student and campus life.

Under extremely difficult and unprecedented challenges our Chaplains across the country have stepped up and despite limited access and resources have made an immeasurable difference to Jewish students across the board.

I must pay tribute to their tremendous efforts and especially to the extremely hard work and dedication of our head office team, Rabbi Harvey Belovski, Sophie Dunoff, Josh Gershuny and Aliza Steinberg who have gone above and beyond their usual roles and sustained UJC in a very strange and difficult period.

UJC Structure

During this year we implemented the long standing project of amending our Articles of Association which I touched on in last year's report. This has both modernised and streamlined our structure and governance and enabled us to formalise our relationship with the United Synagogue and our other members.

Fundraising

The charity remains very heavily reliant on donations from private individuals, trusts and foundations. We have a small fundraising department, which together with the trustees, assumes responsibility for and works hard to maintain and grow the relationships with these critical donors.

However, if we are to continue our level of service, we must embrace a wider donor base. We are one of the very few truly national and cross communal Jewish charities in the country with a presence throughout the UK catering for all Jewish students regardless of their affiliation. We have impacted the lives of tens of thousands of Jews and their families throughout our near 50 years of service.

We will continue to explore ways to reach out to the community at large, our alumni, in order to help share the financial burden.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2020

Principal funding sources

As mentioned above the charity's main source of income is donations. However we continue to rely on the ongoing and very generous financial support of the United Synagogue. We are extremely grateful to the Trustees of the United Synagogue for their incredible generosity and for agreeing to continue its long-standing support for our activities.

FINANCIAL REVIEW

General

The net results for the year show a surplus of £173,193. As at 31 August 2020, the charity had an accumulated surplus of £204,699 unrestricted funds and an accumulated surplus of £24,273 restricted funds relating to the London Friday Night Dinners project.

Reserves Policy

The trustees have reviewed the reserves of the charity whose policy is to try and retain sufficient funds for two months operating costs.

PLANS FOR FUTURE PERIODS

When planning our activities, the trustees of University Jewish Chaplaincy have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we strive to make sure that every Jewish student, regardless of background or affiliation has the opportunity to live out their faith as part of their local Jewish student community through:

- Provision of practical support and advice
- Pastoral care and emotional support
- Providing educational opportunities, to both groups and individuals, to develop Jewish knowledge and identity

We also seek more extensive coverage as we realise that to facilitate the work of University Jewish Chaplaincy it is vital that we maintain our presence across the UK. In addition, we are currently looking into areas where the service might be enhanced by the provision of additional personnel, for example in London and Bristol.

EVENTS AFTER THE END OF THE REPORTING PERIOD

University Jewish Chaplaincy, like all charities has had to respond to the current crisis, namely the Covid-19 pandemic, and make various adjustments to protect our position and ensure that we are able to maintain our centrality on campus for the new academic year and beyond. Given the closure of Universities (which almost certainly will not re-open until September) and our concerns about income and loss of donations the Directors of UJC, together with the CEO and Rabbinic head of the organisation, have agreed to furlough all campus Chaplains and part of our head office staff, negotiated rent reductions and deferments, and reduced other non-essential expenditure.

We have applied for the grant being made available via the Government Job Retention Scheme and temporarily reduced our monthly outgoings to enable us to survive and enter the new academic year with sufficient funds to continue our activities. It is difficult to predict what our drop in income is going to be over the remainder of our financial year and beyond and we will therefore monitor the position closely to enable us to appropriately fundraise and budget for the foreseeable future.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)
(continued)
YEAR ENDED 31 AUGUST 2020

TRUSTEES' RESPONSIBILITIES STATEMENT

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

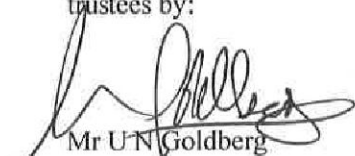
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ...21 April 2021.... and signed on behalf of the board of trustees by:


Mr U N Goldberg
Trustee

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY
YEAR ENDED 31 AUGUST 2020

OPINION

We have audited the financial statements of University Jewish Chaplaincy (the 'charity') for the year ended 31 August 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

EMPHASIS OF MATTER

In forming our opinion of the financial statements, which is not modified, we would draw attention to the material uncertainty as reported in page 4 of the Trustees' Report: Events after end of the reporting period.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2020

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*

YEAR ENDED 31 AUGUST 2020

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY
JEWISH CHAPLAINCY *(continued)*
YEAR ENDED 31 AUGUST 2020

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Dov Harris FCA (Senior Statutory Auditor)

For and on behalf of
Cohen Arnold
Chartered accountants & statutory auditor
New Burlington House
1075 Finchley Road
LONDON
NW11 0PU

21 April 2021

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
YEAR ENDED 31 AUGUST 2020

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	788,297	76,529	864,826	1,529,105
Other income	6	96,141	—	96,141	—
Total income		<u>884,438</u>	<u>76,529</u>	<u>960,967</u>	<u>1,529,105</u>
Expenditure					
Expenditure on charitable activities	7,8	728,819	58,955	787,774	883,340
Total expenditure		<u>728,819</u>	<u>58,955</u>	<u>787,774</u>	<u>883,340</u>
Net income and net movement in funds		<u>155,619</u>	<u>17,574</u>	<u>173,193</u>	<u>645,765</u>
Reconciliation of funds					
Total funds brought forward		49,080	6,699	55,779	(589,986)
Total funds carried forward		<u>204,699</u>	<u>24,273</u>	<u>228,972</u>	<u>55,779</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 21 form part of these financial statements.

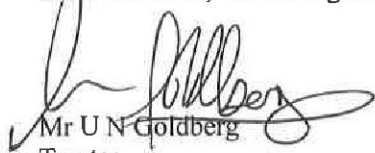
**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL POSITION**

31 AUGUST 2020

	Note	2020 £	£	2019 £	£
FIXED ASSETS					
Intangible assets	14		2,643		3,524
CURRENT ASSETS					
Debtors	16	43,791		27,915	
Cash at bank and in hand		215,661		62,052	
		<u>259,452</u>		<u>89,967</u>	
CREDITORS: amounts falling due within one year	17	<u>33,123</u>		<u>37,712</u>	
NET CURRENT ASSETS			<u>226,329</u>		<u>52,255</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>228,972</u>		<u>55,779</u>
NET ASSETS			<u>228,972</u>		<u>55,779</u>
FUNDS OF THE CHARITY					
Restricted funds			24,273		6,699
Unrestricted funds			204,699		49,080
Total charity funds	18		<u>228,972</u>		<u>55,779</u>

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

These financial statements were approved by the board of trustees and authorised for issue on 21 APRIL 2021, and are signed on behalf of the board by:


Mr U N Goldberg
Trustee

The notes on pages 13 to 21 form part of these financial statements.

**UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS
YEAR ENDED 31 AUGUST 2020**

	2020	2019
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	173,193	645,765
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	—	1,263
Amortisation of intangible assets	881	1,178
Accrued (income)/expenses	(11,139)	7,844
<i>Changes in:</i>		
Trade and other debtors	(15,876)	(4,317)
Trade and other creditors	6,550	(605,384)
Cash generated from operations	153,609	46,349
Net cash from operating activities	153,609	46,349
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from borrowings	—	(38,870)
Net cash used in financing activities	—	(38,870)
NET INCREASE IN CASH AND CASH EQUIVALENTS	153,609	7,479
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	62,052	54,573
CASH AND CASH EQUIVALENTS AT END OF YEAR	215,661	62,052

The notes on pages 13 to 21 form part of these financial statements.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2020

1. GENERAL INFORMATION

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England, Wales and Scotland. The address of the registered office is 305 Ballards Lane, London, N12 8GB.

2. STATEMENT OF COMPLIANCE

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The outbreak of Covid-19 during 2020 has presented the charity with some challenges regarding fundraising which the trustees believe will continue for the foreseeable future. In addition, the uncertainty surrounding Brexit may also impact the UK economy and sources of income for the charity. These risks are beyond the control of the charity and represents uncertainty to the income of the charity.

Notwithstanding the uncertainty, the financial statements have been prepared in accordance with the accounting principles appropriate to a going concern, as the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future by meeting its liabilities as they fall due, based on the net current asset position of the charity and available sources of finance. The trustees recognise that they have the ability to exercise control over the charity's grant making charitable activities due to the absence of any legally binding obligations.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Governance costs

Governance costs are associated with the governance arrangements of the charity and relate to the general running of the charity. These costs include audit, legal advice for Trustees and costs associated with meeting constitutional and statutory requirements such as the cost of Trustee meetings and the preparation of the statutory accounts.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

3. ACCOUNTING POLICIES *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses. Any intangible assets carried at revalued amounts, are recorded at the fair value at the date of revaluation, as determined by reference to an active market, less any subsequent accumulated amortisation and subsequent accumulated impairment losses.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

3. ACCOUNTING POLICIES *(continued)*

Intangible assets *(continued)*

Intangible assets acquired as part of a business combination are only recognised separately from goodwill when they arise from contractual or other legal rights, are separable, the expected future economic benefits are probable and the cost or value can be measured reliably.

Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website - 25% reducing balance

If there is an indication that there has been a significant change in amortisation rate, useful life or residual value of an intangible asset, the amortisation is revised prospectively to reflect the new estimates.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Equipment - 3 Year Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

3. ACCOUNTING POLICIES *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. LIMITED BY GUARANTEE

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

5. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
DONATIONS			
Donations and grants receivable	<u>788,297</u>	<u>76,529</u>	<u>864,826</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
DONATIONS			
Donations and grants receivable	<u>1,445,614</u>	<u>83,491</u>	<u>1,529,105</u>

As referred to in Note 5 of the 2019 Accounts, the United Synagogue agreed to write off the debt due from University Jewish Chaplaincy. This resulted in part of the debt being written off last year in the amount of £810,522 and the remainder of the debt in the 2020 Accounts. The effect of doing so has been to increase the quantum of donations and grants receivable in the 2020 Accounts by an amount of £57,848.

6. OTHER INCOME

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Government grants	<u>96,141</u>	<u>96,141</u>	<u>—</u>	<u>—</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Provision of University Jewish Chaplains	712,608	58,955	771,563
Support costs	<u>16,211</u>	<u>—</u>	<u>16,211</u>
	<u>728,819</u>	<u>58,955</u>	<u>787,774</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Provision of University Jewish Chaplains	780,781	92,260	873,041
Support costs	<u>10,299</u>	<u>—</u>	<u>10,299</u>
	<u>791,080</u>	<u>92,260</u>	<u>883,340</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Provision of University Jewish Chaplains	771,563	8,812	780,375	877,580
Governance costs	—	7,399	7,399	5,760
	<u>771,563</u>	<u>16,211</u>	<u>787,774</u>	<u>883,340</u>

9. ANALYSIS OF SUPPORT COSTS

Provision of University Jewish Chaplains

	Analysis of support costs £	Total 2020 £	Total 2019 £
Communications and IT	8,812	8,812	4,539
Support costs: Other costs	7,399	7,399	5,760
	<u>16,211</u>	<u>16,211</u>	<u>10,299</u>

10. NET INCOME

Net income is stated after charging/(crediting):

	2020 £	2019 £
Amortisation of intangible assets	881	1,178
Depreciation of tangible fixed assets	—	1,263

11. AUDITORS REMUNERATION

	2020 £	2019 £
Fees payable for the audit of the financial statements	<u>4,800</u>	<u>4,800</u>

12. STAFF COSTS

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages and salaries	420,606	416,474
Social security costs	29,076	27,858
Employer contributions to pension plans	11,100	8,881
	<u>460,782</u>	<u>453,213</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

The number of employees during the year was 21 (2019: 21). The average number of full-time equivalent employees during the year is analysed as follows:

	2020	2019
	No.	No.
Administrative	3	3
Chaplains	6	6
	<u>9</u>	<u>9</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

13. TRUSTEE REMUNERATION AND EXPENSES

No trustee received any remuneration during the year. The charity did not meet any individual expenses incurred by the trustees for services provided to the charity.

14. INTANGIBLE ASSETS

	Website
	£
Cost	
At 1 September 2019 and 31 August 2020	<u>6,270</u>
Amortisation	
At 1 September 2019	2,746
Charge for the year	881
At 31 August 2020	<u>3,627</u>
Carrying amount	
At 31 August 2020	<u>2,643</u>
At 31 August 2019	<u>3,524</u>

15. TANGIBLE FIXED ASSETS

	Equipment	Total
	£	£
Cost		
At 1 September 2019 and 31 August 2020	<u>2,942</u>	<u>2,942</u>
Depreciation		
At 1 September 2019 and 31 August 2020	<u>2,942</u>	<u>2,942</u>
Carrying amount		
At 31 August 2020	<u>—</u>	<u>—</u>
At 31 August 2019	<u>—</u>	<u>—</u>

16. DEBTORS

	2020	2019
	£	£
Prepayments and accrued income	5,347	8,320
Other debtors	38,444	19,595
	<u>43,791</u>	<u>27,915</u>

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

17. CREDITORS: amounts falling due within one year

	2020	2019
	£	£
Trade creditors	16,771	9,140
Accruals and deferred income	7,025	18,164
Other creditors	9,327	10,408
	<u>33,123</u>	<u>37,712</u>

18. ANALYSIS OF CHARITABLE FUNDS

Unrestricted funds

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
General funds	49,080	884,438	(728,819)	204,699

	At 1 September 2018	Income	Expenditure	At 31 August 2019
	£	£	£	£
General funds	(605,454)	1,445,614	(791,080)	49,080

Restricted funds

	At 1 September 2019	Income	Expenditure	At 31 August 2020
	£	£	£	£
Restricted Fund	6,699	76,529	(58,955)	24,273

	At 1 September 2018	Income	Expenditure	At 31 August 2019
	£	£	£	£
Restricted Fund	15,468	83,491	(92,260)	6,699

UNIVERSITY JEWISH CHAPLAINCY
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS *(continued)*
YEAR ENDED 31 AUGUST 2020

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Intangible assets	2,643	—	2,643
Current assets	235,179	24,273	259,452
Creditors less than 1 year	(33,123)	—	(33,123)
Net assets	<u>204,699</u>	<u>24,273</u>	<u>228,972</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Intangible assets	3,524	—	3,524
Current assets	83,268	6,699	89,967
Creditors less than 1 year	(37,712)	—	(37,712)
Net assets	<u>49,080</u>	<u>6,699</u>	<u>55,779</u>

20. ANALYSIS OF CHANGES IN NET DEBT

	At 1 Sep 2019 £	Cash flows £	At 31 Aug 2020 £
Cash at bank and in hand	<u>62,052</u>	<u>153,609</u>	<u>215,661</u>

21. RELATED PARTIES

Donations totalling £15,711 were received from the trustees and entities connected with the trustees. No conditions were attached to any of these donations.