

**COMPANY REGISTRATION NUMBER: 06543595**  
**CHARITY REGISTRATION NUMBER: 1126031**

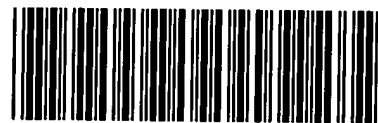
**UNIVERSITY JEWISH CHAPLAINCY**

**Company Limited by Guarantee**

**FINANCIAL STATEMENTS**

**31 AUGUST 2024**

**SATURDAY**



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**03/05/2025**

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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**

	<b>PAGE</b>
Trustees' annual report (incorporating the director's report)	<b>1</b>
Independent auditor's report to the members	<b>9</b>
Statement of financial activities (including income and expenditure account)	<b>14</b>
Statement of financial position	<b>15</b>
Statement of cash flows	<b>16</b>
Notes to the financial statements	<b>17</b>

**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**

<b>Region</b>	<b>Chaplains</b>
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.

**UNIVERSITY JEWISH CHAPLAINCY**  
**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

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

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.

**UNIVERSITY JEWISH CHAPLAINCY**  
**COMPANY LIMITED BY GUARANTEE**  
**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.



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

**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.

**UNIVERSITY JEWISH CHAPLAINCY**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*  
**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**  
**COMPANY LIMITED BY GUARANTEE**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF UNIVERSITY**  
**JEWISH CHAPLAINCY** *(continued)*  
**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**  
**COMPANY LIMITED BY GUARANTEE**  
**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**  
**COMPANY LIMITED BY GUARANTEE**  
**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 £
<b>Income and endowments</b>					
Donations and legacies	5	1,176,779	67,111	1,243,890	1,040,268
Investment income	6	—	—	—	3
<b>Total income</b>		<u>1,176,779</u>	<u>67,111</u>	<u>1,243,890</u>	<u>1,040,271</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	1,199,287	89,437	1,288,724	1,211,336
<b>Total expenditure</b>		<u>1,199,287</u>	<u>89,437</u>	<u>1,288,724</u>	<u>1,211,336</u>
<b>Net expenditure and net movement in funds</b>		<u>(22,508)</u>	<u>(22,326)</u>	<u>(44,834)</u>	<u>(171,065)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		462,824	44,171	506,995	678,060
<b>Total funds carried forward</b>		<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 £
<b>FIXED ASSETS</b>			
Intangible assets	14	835	1,114
Tangible fixed assets	15	6,944	7,671
		<u>7,779</u>	<u>8,785</u>
<b>CURRENT ASSETS</b>			
Debtors	16	50,298	46,346
Cash at bank and in hand		473,941	496,155
		<u>524,239</u>	<u>542,501</u>
<b>CREDITORS: amounts falling due within one year</b>	17	69,857	44,291
<b>NET CURRENT ASSETS</b>		<u>454,382</u>	<u>498,210</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>462,161</u>	<u>506,995</u>
<b>NET ASSETS</b>		<u>462,161</u>	<u>506,995</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		21,845	44,171
Unrestricted funds		440,316	462,824
<b>Total charity funds</b>	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 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(22,214)</b>	<b>(163,043)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b><u>496,155</u></b>	<b><u>659,198</u></b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>473,941</u></b>	<b><u>496,155</u></b>

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

**15. TANGIBLE FIXED ASSETS**

	Equipment £	Total £
<b>Cost</b>		
At 1 September 2023	14,449	14,449
Additions	<u>4,664</u>	<u>4,664</u>
<b>At 31 August 2024</b>	<u>19,113</u>	<u>19,113</u>
<b>Depreciation</b>		
At 1 September 2023	6,778	6,778
Charge for the year	<u>5,391</u>	<u>5,391</u>
<b>At 31 August 2024</b>	<u>12,169</u>	<u>12,169</u>
<b>Carrying amount</b>		
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)
<b>Net assets</b>	<b>440,316</b>	<b>21,845</b>	<b>462,161</b>

	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)
<b>Net assets</b>	<b>462,824</b>	<b>44,171</b>	<b>506,995</b>

**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.