

**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**

<b>Region</b>	<b>Chaplains</b>
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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**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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**YEAR ENDED 31 AUGUST 2025**

**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**  
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**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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**YEAR ENDED 31 AUGUST 2025**

**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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**YEAR ENDED 31 AUGUST 2025**

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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**YEAR ENDED 31 AUGUST 2025**

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		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	1,365,082	29,454	<b>1,394,536</b>	1,243,890
Investment income	6	8,638	—	<b>8,638</b>	—
<b>Total income</b>		<u>1,373,720</u>	<u>29,454</u>	<u><b>1,403,174</b></u>	<u>1,243,890</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	1,377,842	28,646	<b>1,406,488</b>	1,288,724
<b>Total expenditure</b>		<u>1,377,842</u>	<u>28,646</u>	<u><b>1,406,488</b></u>	<u>1,288,724</u>
<b>Net expenditure and net movement in funds</b>		<u>(4,122)</u>	<u>808</u>	<u><b>(3,314)</b></u>	<u>(44,834)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>440,316</u>	<u>21,845</u>	<u><b>462,161</b></u>	<u>506,995</u>
<b>Total funds carried forward</b>		<u>436,194</u>	<u>22,653</u>	<u><b>458,847</b></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 £
<b>FIXED ASSETS</b>			
Intangible assets	14	2,524	835
Tangible fixed assets	15	5,148	6,944
		<u>7,672</u>	<u>7,779</u>
<b>CURRENT ASSETS</b>			
Debtors	16	69,278	50,298
Cash at bank and in hand		453,688	473,941
		<u>522,966</u>	<u>524,239</u>
<b>CREDITORS: amounts falling due within one year</b>	17	<u>71,791</u>	<u>69,857</u>
<b>NET CURRENT ASSETS</b>		<u>451,175</u>	<u>454,382</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>458,847</u>	<u>462,161</u>
<b>NET ASSETS</b>		<u>458,847</u>	<u>462,161</u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		22,653	21,845
Unrestricted funds		436,194	440,316
<b>Total charity funds</b>	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 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
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>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(20,253)</b>	<b>(22,214)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>473,941</b>	<b>496,155</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b><u>453,688</u></b>	<b><u>473,941</u></b>

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

**6. INVESTMENT INCOME**

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

**7. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE**

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2025 £</b>
Provision of University Jewish Chaplains	1,361,033	28,646	<b>1,389,679</b>
Support costs	<u>16,809</u>	<u>—</u>	<u><b>16,809</b></u>
	<u>1,377,842</u>	<u>28,646</u>	<u><b>1,406,488</b></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><b>1,288,724</b></u>

**8. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE**

	Activities undertaken directly £	Support costs £	<b>Total funds 2025 £</b>	Total fund 2024 £
Provision of University Jewish Chaplains	1,389,679	9,449	<b>1,399,128</b>	1,281,524
Governance costs	<u>—</u>	<u>7,360</u>	<u><b>7,360</b></u>	<u>7,200</u>
	<u>1,389,679</u>	<u>16,809</u>	<u><b>1,406,488</b></u>	<u><b>1,288,724</b></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	<b>9,449</b>	6,093
Support costs: Other costs	7,360	<b>7,360</b>	7,200
	<u>16,809</u>	<u><b>16,809</b></u>	<u>13,293</u>

**10. NET EXPENDITURE**

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	<b>841</b>	279
Depreciation of tangible fixed assets	<b>7,188</b>	5,391
	<u><b>7,188</b></u>	<u>5,391</u>

**11. AUDITORS REMUNERATION**

	2025 £	2024 £
Fees payable for the audit of the financial statements	<b>5,400</b>	5,200
	<u><b>5,400</b></u>	<u>5,200</u>

**12. STAFF COSTS**

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

	2025 £	2024 £
Wages and salaries	<b>565,093</b>	544,902
Social security costs	<b>29,930</b>	34,975
Employer contributions to pension plans	<b>22,492</b>	19,193
Other employee benefits	<b>1,743</b>	1,485
	<u><b>619,258</b></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 No.	2024 No.
Administrative	<b>3</b>	4
Chaplains	<b>8</b>	9
	<u><b>11</b></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:

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

	<b>Website</b>
	<b>£</b>
<b>Cost</b>	
At 1 September 2024	<b>6,270</b>
Additions	<b>2,530</b>
<b>At 31 August 2025</b>	<u><b>8,800</b></u>
<b>Amortisation</b>	
At 1 September 2024	<b>5,435</b>
Charge for the year	<b>841</b>
<b>At 31 August 2025</b>	<u><b>6,276</b></u>
<b>Carrying amount</b>	
<b>At 31 August 2025</b>	<u><b>2,524</b></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 £
<b>Cost</b>		
At 1 September 2024	19,113	<b>19,113</b>
Additions	5,392	<b>5,392</b>
<b>At 31 August 2025</b>	<u>24,505</u>	<u><b>24,505</b></u>
<b>Depreciation</b>		
At 1 September 2024	12,169	<b>12,169</b>
Charge for the year	7,188	<b>7,188</b>
<b>At 31 August 2025</b>	<u>19,357</u>	<u><b>19,357</b></u>
<b>Carrying amount</b>		
<b>At 31 August 2025</b>	<u>5,148</u>	<u><b>5,148</b></u>
At 31 August 2024	<u>6,944</u>	<u>6,944</u>

**16. DEBTORS**

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

**17. CREDITORS: amounts falling due within one year**

	2025 £	2024 £
Trade creditors	<b>47,411</b>	35,374
Accruals and deferred income	<b>21,763</b>	32,358
Other creditors	<b>2,617</b>	2,125
	<u><b>71,791</b></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)
<b>Net assets</b>	<u>439,753</u>	<u>19,094</u>	<u>458,847</u>

	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>	<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.