

# B'NAI B'RITH HILLEL FOUNDATION

England & Wales · Charity number 313503

## Details

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**Other names** HILLEL FOUNDATION

**Status** Registered

**Legal form** Charitable company

**Company number** [00546659](#)

**Registered** 1962-10-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Union of Jewish Students (UJS)  
Amelie House  
Maurice and Vivienne Wohl Campus  
221 Golders Green Road  
London  
NW11 9DQ

**Phone** 02074243288

**Email** [info@ujts.org.uk](mailto:info@ujts.org.uk)

**Website** [www.ujts.org.uk](http://www.ujts.org.uk)

## Activities

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**Objects:** THE PROMOTION IN GENERAL OF THE EDUCATIONAL AND RELIGIOUS WELFARE OF JEWISH STUDENTS AND GRADUATES ORDINARILY OR TEMPORARILY RESIDENT IN THE UNITED KINGDOM (WHICH EXPRESSION SHALL MEAN GREAT BRITAIN, AND NORTHERN IRELAND AND EIRE).

**Activities:** THE PROMOTION IN GENERAL OF THE EDUCATIONAL AND RELIGIOUS WELFARE OF JEWISH STUDENTS AND GRADUATES ORDINARILY OR TEMPORARILY RESIDENT IN THE UNITED KINGDOM (WHICH EXPRESSION SHALL MEAN GREAT BRITAIN, AND NORTHERN IRELAND AND EIRE).

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, Accommodation/housing, Religious Activities, Arts/culture/heritage/science, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

## Geography

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- Ireland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-06-30	-	-	-	-
2024-06-30	£1,813,803	£1,146,734	£1,796,865	12
2023-06-30	£842,385	£956,512	£1,129,796	12
2022-06-30	£666,834	£660,645	£1,243,923	10
2021-06-30	£674,236	£518,938	£1,237,734	8
2020-06-30	£1,082,861	£766,766	£1,082,436	11

## Trustees

Name	Role	Appointed
Adam Rose		2019-09-11
Anna Bloch		2023-09-06
Carolyn Bogush		2014-02-13
Daniel Grabiner		2023-09-06
Elana Dwek		2021-05-19
Jacqueline Mary Horn		2024-10-22
Larry Shulman		2023-09-06
Louis Zac Danker		2025-07-01
Louise Goldberg		2020-08-28
Natasha Lauren Spungin		2025-07-01

**B'NAI B'RITH HILLEL FOUNDATION**

England & Wales - Charity number 313503

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# Accounts

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REPORT OF THE TRUSTEES AND AUDITED FINANCIAL  
STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

# Leading, Defending, Enriching Jewish student life on and off Campus

**UJS** THE VOICE  
OF JEWISH  
STUDENTS  
Supporting 9000 students in 85+ JSocs



B'nai Brith Hillel Foundation AKA Union of Jewish Students of the UK and Ireland (UJS)

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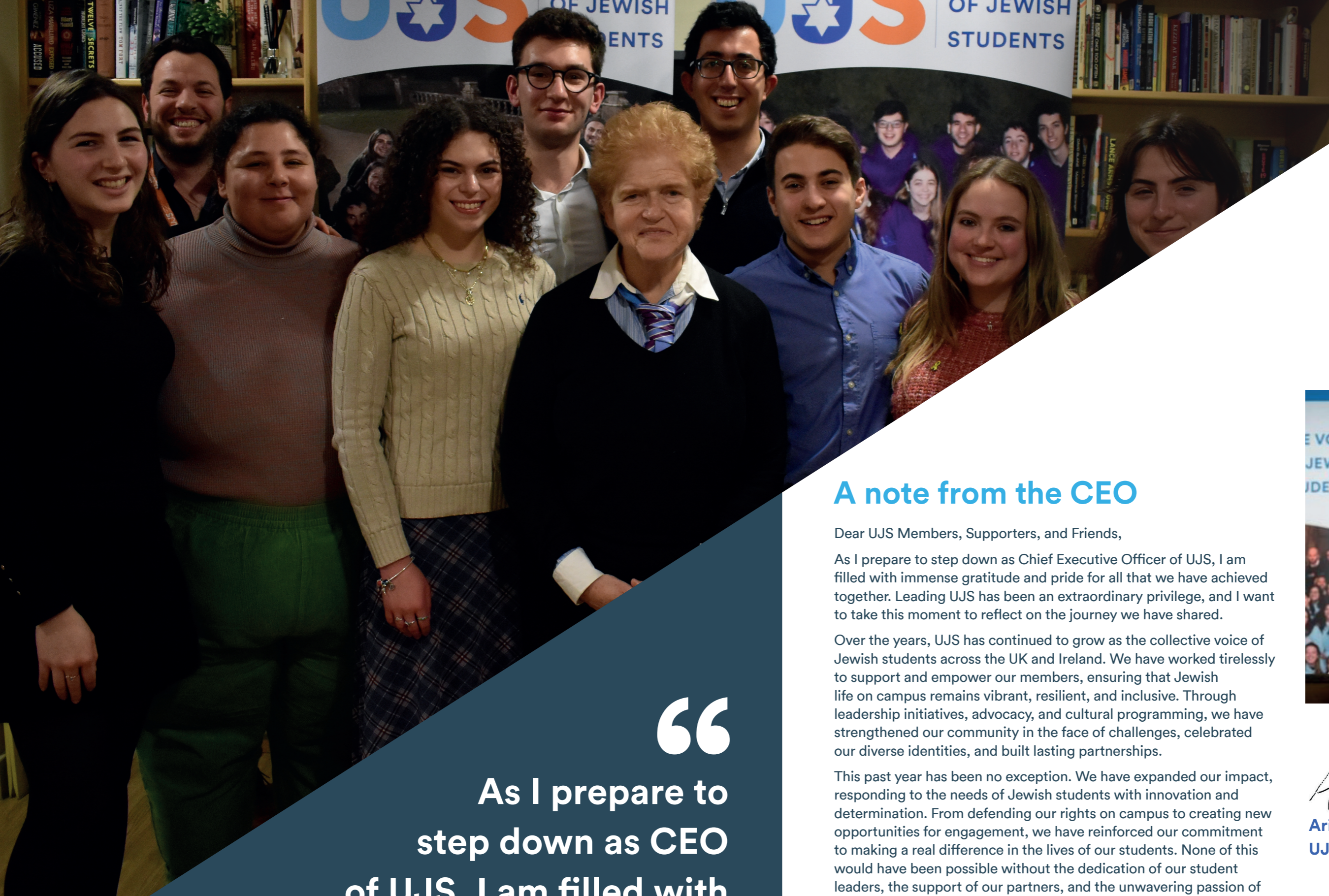
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# A year in review



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**As I prepare to  
step down as CEO  
of UJS, I am filled with  
immense gratitude and  
pride for all that we  
have achieved together.**

## A note from the CEO

Dear UJS Members, Supporters, and Friends,

As I prepare to step down as Chief Executive Officer of UJS, I am filled with immense gratitude and pride for all that we have achieved together. Leading UJS has been an extraordinary privilege, and I want to take this moment to reflect on the journey we have shared.

Over the years, UJS has continued to grow as the collective voice of Jewish students across the UK and Ireland. We have worked tirelessly to support and empower our members, ensuring that Jewish life on campus remains vibrant, resilient, and inclusive. Through leadership initiatives, advocacy, and cultural programming, we have strengthened our community in the face of challenges, celebrated our diverse identities, and built lasting partnerships.

This past year has been no exception. We have expanded our impact, responding to the needs of Jewish students with innovation and determination. From defending our rights on campus to creating new opportunities for engagement, we have reinforced our commitment to making a real difference in the lives of our students. None of this would have been possible without the dedication of our student leaders, the support of our partners, and the unwavering passion of those who believe in the mission of UJS.

As I take my next steps, I do so with confidence in the future of UJS. The strength of this organisation lies in its people – in the students who lead, advocate, and shape our community. I have no doubt that UJS will continue to grow, evolve, and thrive under new leadership.

Thank you for allowing me to serve as your CEO. It has been an honour to stand alongside you, and I look forward to seeing UJS continue to flourish in the years ahead.



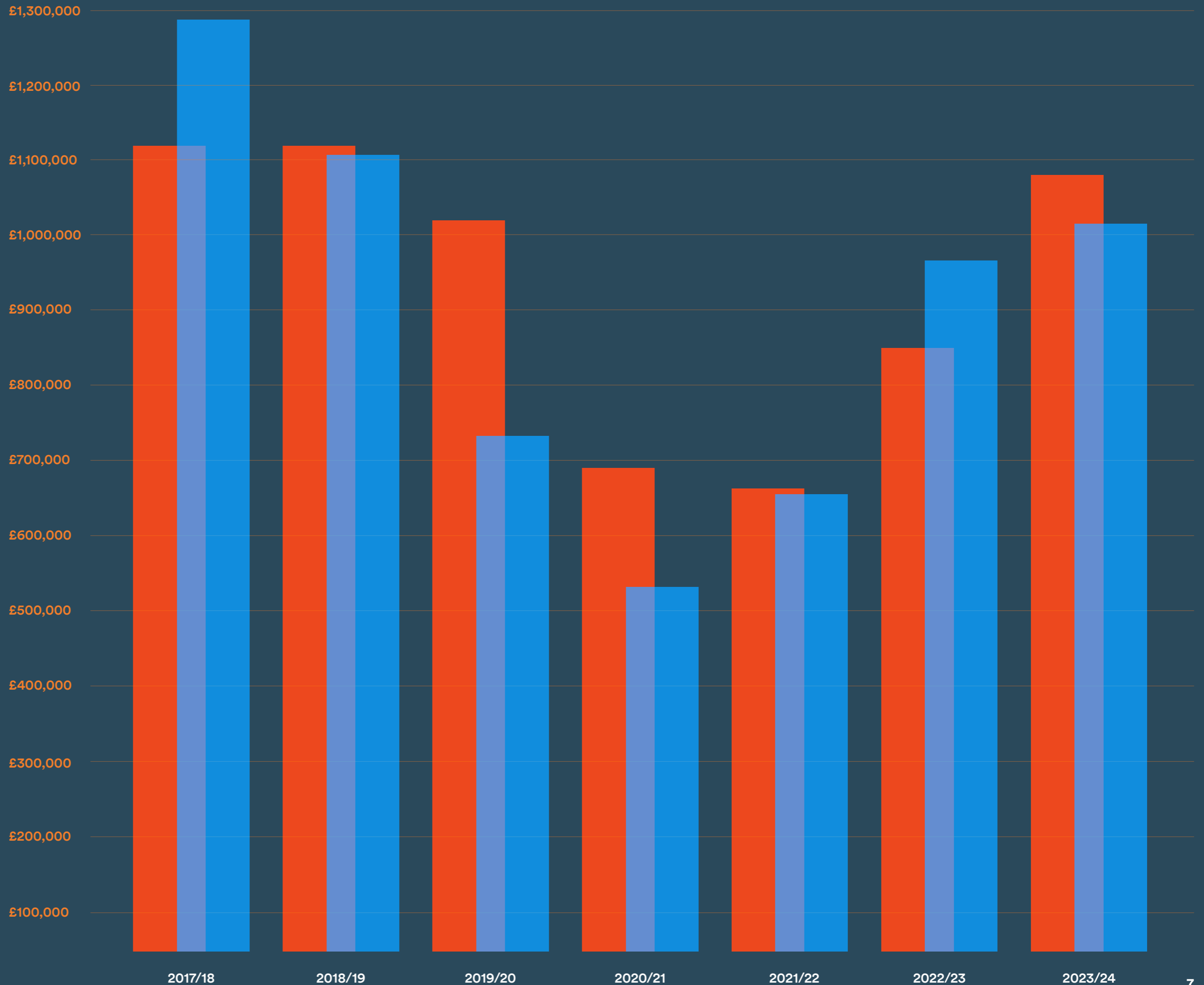
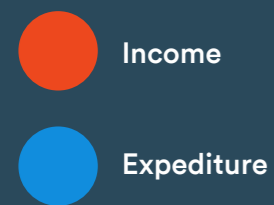
**Arieh Miller,  
UJS CEO**

# Finance Data

UJS continues our growth in both income generation and expenditure with success seen in renewed fundraising efforts in the year 2023/24.

Our activity and delivery continues to grow, ensuring that we are able to deliver significant and funded activities for thousands of Jewish students annually. We have committed to using our reserves to continue to deliver sustainable programmes that are long-lasting and far-reaching.

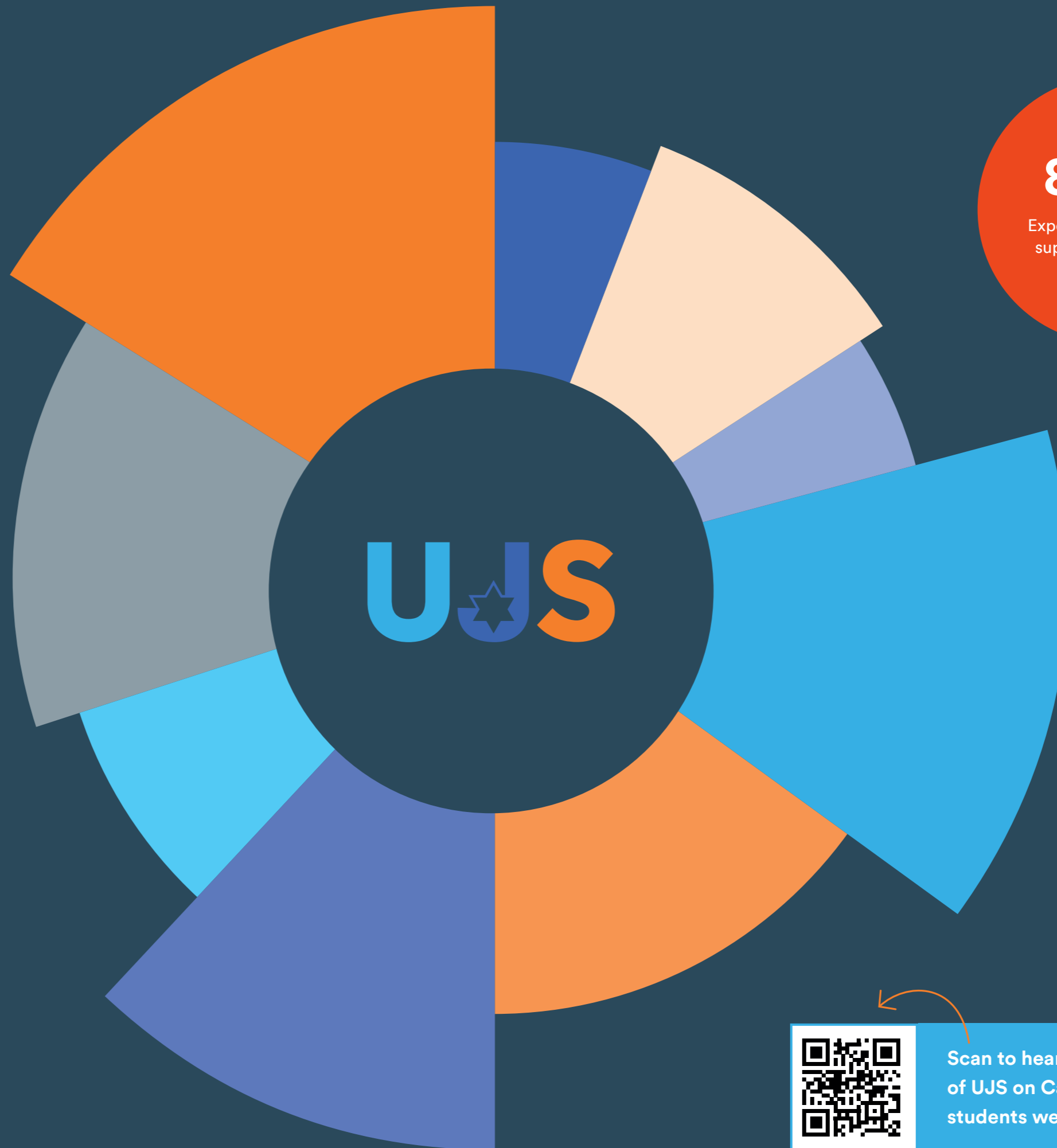
Our priority is to ensure that we are delivering future Jewish community life that is vibrant, well versed in community issues, and willing and eager to step up and step in to key roles of leadership.



# Finance Data

Our expenditure is entirely dedicated to benefitting Jewish students and, due to diligent spending, UJS has been able to keep productivity high, delivering exceptional events, development and support, whilst ensuring our expenses are kept to a sensible and sustainable level.

- 6% fundraising
- 10% office costs and admin
- 5% digital engagement
- 14% student support by sabbatical officers
- 15% Israel engagement
- 12% leadership development and JSoc Training
- 8% student spaces (e.g. Hillel House)
- 14% celebrating Jewish life on campus
- 16% campaigning and combating antisemitism



**80%+**  
Expenditure directly on supporting students



Scan to hear about the impact of UJS on Campus from the students we've helped.

# Making a difference in 2024-25



## Leading

This year, UJS has continued to empower Jewish students to step into leadership roles across campuses in the UK and Ireland. We have expanded our leadership training programmes, equipping students with the skills and confidence to lead in their Jewish societies, and beyond. Our UJS Leadership Fellowship has brought students together with influential figures in politics, media, and the wider Jewish community, providing unparalleled opportunities for growth and networking.

We have also deepened our investment in student democracy, ensuring that Jewish students have the platforms and support they need to advocate for their interests. From our annual UJS Conference to our engagement with national student bodies, we have strengthened our role as the representative voice of Jewish students at every level.

## Defending

In the face of increasing challenges, UJS has remained unwavering in our commitment to defending Jewish students and ensuring their safety and well-being. We have worked closely with universities, student unions, and government bodies to combat antisemitism on campus, advocating for stronger policies and more effective responses to incidents of hate.

Our partnerships with key organisations have enabled us to provide legal and emotional support to students facing discrimination, ensuring that no one has to stand alone. Through campaigns, workshops, and direct interventions, we have empowered Jewish students to challenge misinformation, stand up for their rights, and contribute to a more inclusive campus environment.

## Enriching

Jewish life on campus continues to thrive thanks to the dedication and creativity of our student leaders. Over the past year, we have signed up more people than ever before, expanded our cultural, religious, and social programming, offering a diverse range of opportunities for students to engage with their Jewish identity. From vibrant Shabbat dinners to dynamic speaker events and educational trips, UJS has fostered an inclusive and welcoming community for students of all backgrounds.

Interfaith and cross-communal initiatives have also played a central role in our work, helping to build bridges between different student communities and promote dialogue on complex issues. By facilitating meaningful conversations and shared experiences, we have strengthened relationships and enriched campus life for all students.

As we look ahead, UJS remains committed to leading, defending, and enriching the experiences of Jewish students across the UK and Ireland, ensuring that they continue to thrive in every aspect of campus life.



# Trustees' Report for the Year 2023-24

## Reference and administrative details for the year ended 30 June 2024

### Trustees

C R Bogush  
D E J Dangoor  
S W Debson  
E C Dwek  
J Flacks  
L Goldberg  
J Horn  
H Rose  
A Rose  
M J Simmons  
*Resigned 6/7/2023*  
P Summerfield  
*Resigned 31/8/2023*  
A Bloch  
D Grabiner  
L Shulman  
H Haskel  
*Resigned 30/06/2023*  
H Isaacs  
*Appointed trustee 1/07/2024*  
E Isaacs  
*Resigned 30/06/2024*  
S Berkoff  
*Appointed 1/07/2024*

### Registered office

Amélie House,  
Golders Green Road  
London  
NW11 9DQ

### Registered company number

00546659

### Registered charity number

313503

### Independent Auditor

Goldwins  
75 Maygrove Road  
London  
NW6 2EG

### Bankers

Lloyds TSB  
Edgware Commercial Centre  
105-109 Station Road  
Edgware  
Middlesex  
HA8 7JL

The Trustees of the Union of Jewish Students (UJS) are pleased to present the Annual Report and Financial Statements for the year ended 30 June 2024.

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association and the accounting policies set out in note 1 to the accounts and comply with the small company regime (Section 477) of the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

B'nai B'rith Hillel Foundation is established as a charitable company limited by guarantee with company number 00546659 and is a registered charity with the Charity Commission (No 313503). The Charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the Charity's objectives with no restrictions. The Charity is generally known as Union of Jewish Students (UJS). Its principal office is at Amelia House, 221 Golders Green Road, London, NW11 9DQ.

## Objectives and Activities

UJS continues to serve as the representative body for over 9,000 Jewish students across the UK and Ireland. Our mission remains steadfast: to lead, defend, and enrich Jewish student life, ensuring that every Jewish student can proudly express their identity, participate in campus life, and access a supportive community.

Throughout the year, UJS has delivered a diverse and impactful programme of activities, spanning leadership development, advocacy, and cultural enrichment. From our flagship Leadership Fellowship to campus-based initiatives, we have provided students with the tools, confidence, and opportunities to shape their university experience and the wider community.



# Report of the Trustees

## FINANCIAL REVIEW

### Financial Review

UJS remains in a stable financial position, with prudent financial management ensuring that we continue to deliver for Jewish students across the UK and Ireland.

During the 2023-24 financial year, UJS received a significant one-off donation, which has provided a valuable opportunity to invest in the long-term future of Jewish student life. As with previous instances of such major grants, the Trustees are committed to ensuring that these funds create a lasting impact. To this end, we have allocated resources strategically, ensuring that this investment benefits Jewish students for years to come, rather than relying on it for ongoing operational costs.

Our income streams remain diversified, with funding from a combination of donations, grants, and event-based revenue. However, given the evolving landscape of charitable giving and the broader financial climate, UJS will continue to focus on sustainable fundraising strategies to maintain financial security.



“  
In the face of increasing challenges, UJS has remained unwavering in our commitment to defending Jewish students and ensuring their safety and well-being.”

### Risk Register

The Trustees maintain a proactive approach to risk management, regularly reviewing potential challenges and mitigating actions. The key risks identified this year include:

- **Key Person Risk:** With the planned departure of our Chief Executive Officer, UJS is ensuring a smooth transition to new leadership. The Trustees are overseeing a structured handover process to maintain organisational stability and continuity.
- **Reputational Risk:** As a high-profile organisation representing Jewish students, UJS is subject to significant scrutiny. The Trustees continue to monitor reputational risks, ensuring that our public communications, advocacy, and programming align with our mission and values.
- **Risk to Income:** While our financial position is currently strong, we acknowledge the risks associated with an unpredictable funding environment. To address this, we are focused on diversifying our income sources, strengthening relationships with donors, and exploring new fundraising opportunities.
- **Additional considerations:** additional risks are identified, assessed and controls are established on a regular and ongoing basis. Consequently the trustees are satisfied that the major risks identified have been mitigated.

### Future Outlook

Looking ahead, UJS remains committed to supporting Jewish students in a rapidly changing environment. The challenges posed by October 7th and its aftermath have underscored the importance of our work in defending Jewish students' rights and ensuring their safety and wellbeing. We will continue to advocate at the highest levels, expand our welfare support, and enhance our leadership and engagement programmes.

As UJS prepares for a transition in leadership, we do so with confidence in the strength of the organisation and the students we serve. The commitment of our student leaders, staff, and supporters ensures that UJS will continue to thrive, making a lasting impact on Jewish student life for years to come.

Jacqueline Horn  
Treasurer, B'nai B'rith Hillel Foundation

11 April 2025

# Report of the Trustees

INDEPENDENT AUDITOR'S REPORT

## Opinion

We have audited the financial statements of B'nai B'RITH HILLEL Foundation (the 'Charity') for the year ended 30 June 2024 which comprise the Statement of Financial Activities, the Balance Sheet, statement of cash flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

## Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 June 2024 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 directors with respect to going concern are described in the relevant sections of this report.

## Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. 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.

## Opinion on other matter 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

# Report of the Trustees

INDEPENDENT AUDITOR'S REPORT

(incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the trustees' report (incorporating the directors' 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' Annual Report.

We have nothing to report in respect of the following matters where 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.

## Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company 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 they 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.

## Our 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 are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity

# Independent Auditor's Report

TO THE TRUSTEES OF B'NAI B'RITH HILLEL FOUNDATION (ALSO KNOWN AS UJS/HILLEL)

from our professional and sector experience.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [[www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities)]. This description forms part of our auditor's report.

**Anthony Epton (Senior Statutory Auditor)**

Signature: Anthony Epton

Date: 11 April 2025

for and on behalf of  
Goldwins Limited  
Statutory Auditor  
Chartered Accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 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.

**Statement of financial  
activities for the year  
ended 30 June 2024**

# Statement of financial activities

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income and endowments from</b>					
Donations and legacies	3	1,758,807	44,369	1,803,176	821,830
Charitable activities	4	10,627	-	10,627	20,555
Other income		-	-	-	-
<b>Total Income</b>		<b>1,769,434</b>	<b>44,369</b>	<b>1,813,803</b>	<b>842,385</b>
<b>Expenditure on</b>					
Raising funds		74,291	-	74,291	50,819
Charitable activities	6	985,712	86,123	1,071,835	905,085
Other		608	-	608	608
<b>Total Expenditure</b>		<b>1,060,611</b>	<b>86,123</b>	<b>1,146,734</b>	<b>956,512</b>
<b>NET INCOME / (EXPENDITURE) FOR THE YEAR</b>	9	<b>708,823</b>	<b>(41,754)</b>	<b>667,069</b>	<b>(114,127)</b>
Transfer between funds		-	-	-	-
Net income / (expenditure) before other recognised gains and losses		708,823	(41,754)	667,069	(114,127)
Net movement in funds		708,823	(41,754)	667,069	(114,127)
<b>Reconciliation of funds</b>					
Total funds brought forward		1,016,759	113,037	1,129,796	1,243,923
<b>Total Funds carried forward</b>		<b>1,725,582</b>	<b>71,283</b>	<b>1,796,865</b>	<b>1,129,796</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 19 to the financial statements.

# Balance sheet

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	£	2024 £	£	2023 £
<b>Fixed assets</b>					
Tangible assets	14		801		1,409
Investments	15		517,176		517,176
			<b>517,977</b>		<b>518,585</b>
<b>Current assets</b>					
Debtors	16	87,976		62,266	
Cash at bank and in hand		1,234,732		591,372	
			<b>1,322,708</b>	<b>653,638</b>	
<b>Liabilities</b>					
Creditors: amounts falling due within one year	17	(43,820)		(42,427)	
<b>Net current assets / (liabilities)</b>			<b>1,278,888</b>		<b>611,211</b>
Total assets less current liabilities			<b>1,796,865</b>		<b>1,129,796</b>
Creditors: amounts falling due after one year			-		-
<b>TOTAL NET ASSETS / (LIABILITIES)</b>			<b>1,796,865</b>		<b>1,129,796</b>
<b>The funds of the charity:</b>					
Restricted income funds	19		71,283		1,016,759
Unrestricted income funds: General funds		1,725,582		113,037	113,037
Total unrestricted funds			<b>1,725,582</b>		<b>1,129,796</b>
<b>Total funds</b>			<b>1,796,865</b>		<b>1,129,796</b>

The financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.



Jackie Horn (Treasurer)

11 April 2025

# Cash flow statement

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>	a				
Net cash provided by / (used in) operating activities		643,360		(80,507)	
<b>Cash flows from investing activities</b>					
Purchase of fixed assets		-		-	
Net cash provided by / (used in) investing activities					
<b>Cash flows from financing activities:</b>					
Repayments of borrowing				-	
Cash inflows from new borrowing		-		-	
Net cash provided by / (used in) financing activities					
<b>Change in cash and cash equivalents in the year</b>		643,360		(80,507)	
Cash and cash equivalents at the beginning of the year		591,372		643	
<b>Cash and cash equivalents at the end of the reporting period</b>		1,234,732		591,372	

# Notes to the cash flow statement

FOR THE YEAR ENDED 30 JUNE 2024

## a. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2024 £	2022 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	667,069	(114,127)
<b>Adjustments for:</b>		
Depreciation charges	608	608
(Increase)/decrease in debtors	(25,710)	37,278
Increase/(decrease) in creditors	1,393	(4,266)
<b>Net cash provided by / (used in) operating activities</b>	643,360	(80,507)

## b. Analysis of changes in net funds

	At 1/7/23	Cash flow £	Other changes £	At 30/6/24 £
Cash in hand	591,372	643,360	-	1,234,732
<b>Total cash and cash equivalents</b>	591,372	643,360	-	1,234,732

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 1. Accounting policies

### a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 - effective 1 January 2015) - (Charities SORP FRS 102) and the Companies Act 2006.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

### b) Going concern

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

### c) Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on a regular basis.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### d) Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources. Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Head Office.

Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### f) Government grants

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

### g) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the accounts.

Investment income, gains and losses are allocated to the appropriate fund.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 1. Accounting policies - continued

### h) Intangible fixed assets other than goodwill

Identifiable website development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs Over 3 years

### i) Tangible fixed assets

Items of equipment are capitalised and depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Short leasehold Straight line over the terms of the lease

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### j) Basic financial assets

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

### k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of service users.

### l) Basic financial liabilities

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

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

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

### m) Pensions

The Charitable Company operates a defined contribution pension scheme. Contributions payable to the Charitable Company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### n) Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

As a charity the company is generally exempt from income and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

### o) Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 2. Detailed comparatives for the statement of financial activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Income from:</b>			
Donations and gifts	641,487	180,343	821,830
Grants	20,555	-	20,555
Other income	-	-	-
<b>Total income</b>	<b>662,041</b>	<b>180,343</b>	<b>842,385</b>
<b>Expenditure Income</b>			
Raising funds	50,819	-	50,819
Charitable activities	731,538	173,547	905,085
Other	608	-	608
<b>Total expenditure</b>	<b>782,965</b>	<b>173,547</b>	<b>956,512</b>
Net income / expenditure before gains / (losses) on investments	(120,923)	6,796	(114,127)
Net gains / (losses) on investments	-	-	-
Net income / expenditure	(120,923)	6,796	(114,127)
Transfer between funds	-	-	-
Net movements in funds	(120,923)	6,796	(114,127)
Total funds brought forward	1,137,682	106,241	1,243,923
<b>Total funds carried forward</b>	<b>1,016,759</b>	<b>113,037</b>	<b>1,129,796</b>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 3. Income from donations and legacies

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Donations and gifts	1,758,807	44,369	1,803,176	821,830
	1,758,807	44,369	1,803,176	821,830

## 4. Income from charitable activities

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Charitable activities</b>				
Events and activities	10,627	-	10,627	20,555
	10,627	-	10,627	20,555

## 5. Expenditure on raising funds

	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
<b>Fundraising and publicity</b>				
Staff costs	69,995	-	69,995	43,149
Staging fundraising events	4,296	-	4,296	7,670
	74,291	-	74,291	50,819

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 6. Expenditure on charitable activities

	2024 £	2023 £
Grant payable (see note 7)	-	36,820
<b>Direct cost:</b>		
Staff costs	308,666	305,891
Jewish student centre expenses	108,846	72,710
Leadership, development and training	194,888	84,273
Conferences and events	287,406	146,421
Educational trips and activities	31,168	4,038
University society funding	7,149	12,620
ICT and telecommunications	6,193	10,637
Other expenditure	42,608	47,212
Israel Fellows	84	116,317
Office Equipment	510	1,690
	987,518	838,629
Share of support and governance costs (see note 8)	84,317	66,456
	1,071,835	905,085

## 7. Grant funding activities

	2024 £	2023 £
The total grants paid to institutions during the year was as follows:		
Welfare grant	-	36,820
	-	36,820

During the year, the entity made welfare grants of £Nil (2023: 36,820) to individuals.

The Charity has made use of the exemptions included in Charities SORP section 16.21 stating that details of the recipient of a grant are not required where grants are made to individuals or where total grants to a particular institution are not material in the context of institutional grants.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 8. Support costs allocated to activities

	2024 £	2023 £
<b>Support costs</b>		
Repairs & maintenance	256	1,274
Printing, postage & stationery	7,327	1,945
Bank charges	5,019	(86)
Legal and professional costs	5,546	731
Insurance	16,636	15,000
IT expenses	10,963	9,358
Telecommunications	1,369	1,708
General expenses	16,501	16,247
Other expenses	-	249
	63,617	46,426
<b>Governance costs</b>		
Accountancy and legal fees	20,700	20,030
	84,317	66,456
<b>Analysed between:</b>		
Fundraising	-	-
Charitable activities	84,371	66,456
	84,317	66,456

## 9. Net incoming resources for the year

This is stated after charging / crediting	2024 £	2023 £
Depreciation	608	608
Auditors' remuneration (excluding VAT): Audit	8,500	-
	8,500	-

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 10. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

	2024 £	2023 £
Salaries and wages	344,797	310,933
Social security costs	25,992	29,699
Employer's contribution to defined pension schemes	7,872	8,408
	<u>378,661</u>	<u>349,040</u>

No employee earned more than £60,000 during the year (2023: nil).

The key management personnel of the charity comprise the Trustees, CEO and Finance Manager. The total employee benefits including pension and national insurance contributions of the key management personnel were £103,903 (2023: £83,292).

Two charity trustees were paid or received above benefits from employment with the charity in the year.

Trustees' reimbursement of travel and subsistence costs is £Nil.

## 11. Staff numbers

The average number of employees (head count=based on number of staff employed) during the year was as follows:	2024 No.	2023 No.
Charitable, administration & fundraising	12	12
	<u>12</u>	<u>12</u>

## 12. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 13. Intangible fixed assets

	Development Costs £	Total £
<b>Cost</b>		
At the start of the year	15,332	15,332
At the end of the year	<u>15,332</u>	<u>15,332</u>
<b>Amortisation</b>		
At the start of the year	15,332	15,332
At the end of the year	<u>15,332</u>	<u>15,332</u>
<b>Net book value</b>		
At the start of the year	-	-
At the end of the year	<u>-</u>	<u>-</u>

## 14. Tangible fixed assets

	Development Costs £	Total £
<b>Cost</b>		
At the start of the year	24,950	24,950
At the end of the year	-	-
Disposals in year	-	-
At the end of the year	<u>24,950</u>	<u>24,950</u>
<b>Depreciation</b>		
At the start of the year	23,541	23,541
At the end of the year	608	608
Disposals in year	-	-
At the end of the year	<u>24,149</u>	<u>24,149</u>
<b>Net book value</b>		
At the end of the year	801	801
At the start of the year	<u>1,409</u>	<u>1,409</u>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 15. Fixed asset investments

	2024 £	2023 £
Shares	1	1
Loans	517,175	517,175
	<u>517,176</u>	<u>517,176</u>

	Investments in Subsidiaries £
<b>Market value</b> At 1 July 2023 and 30 June 2024	1
<b>Net book value</b> At 30 June 2024	1
At 30 June 2023	1
	<u>1</u>
	Loans to Group Undertakings £
At 1 July 2022 and 30 June 2023	517,175
	<u>517,175</u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

### Union of Jewish Students Limited

Registered office: New Derwent House, 69-73 Theobalds Road, London, WC1X 8TA

Nature of business: Dormant

	% Holding
<b>Class of share:</b> Ordinary	100

	2023 £	2022 £
Aggregate capital and reserves	1	1

### The Yorkshire and Humberside B'nai B'rith Hillel Foundation

Included in fixed asset investments is £517,175 which relates to that part of the refurbishment costs advanced by the Charity for the Hillel House in Leeds, a property owned by The Yorkshire and Humberside B'nai B'rith Hillel Foundation. As agreed by the trustees, a legal deed dated 29th June 2017 was signed expressing the view that if the Hillel House was to be sold at some future time, an amount equal to the amount of the refurbishment costs shall be paid by The Yorkshire and Humberside B'nai B'rith Hillel Foundation to B'nai B'rith Hillel Foundation, subject to The Yorkshire and Humberside B'nai B'rith Hillel Foundation retaining such proportion of the net sale proceeds of the property as may be required in order to maintain adequate provision for the Jewish students in Leeds at that time. Notwithstanding this, B'nai B'rith Hillel Foundation continues to financially support Jewish students in Leeds in terms of their activities, spaces to hold their activities and the provision of kosher food.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

## 16. Debtors: amounts falling due within one year

	2024 £	2023 £
Other debtors	892	10,100
Prepayments and accrued income	87,084	52,166
	<u>87,976</u>	<u>62,266</u>

## 17. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	10,216	19,404
Social security and other taxes	10,302	11,022
Amounts owed to subsidiary undertakings	1	1
Other creditors	7,801	-
Accruals and deferred income	15,500	12,000
	<u>43,820</u>	<u>42,427</u>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	801	-	801
Investments	517,176	-	517,176
Current assets	1,251,425	71,283	1,322,708
Current liabilities	(43,820)	-	(43,820)
	<b>1,725,582</b>	<b>71,283</b>	<b>1,796,865</b>
<b>Comparative for analysis of net assets between funds (FY 2023)</b>			
	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	1,409	-	1,409
Investments	517,176	-	517,176
Current assets	540,601	113,037	653,638
Current liabilities	(42,427)	-	(42,427)
	<b>1,016,759</b>	<b>113,037</b>	<b>1,129,796</b>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 19. Movement in funds

	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
<b>Restricted funds</b>					
28 campus project (Israel Fellows)	8,301	-	(84)	-	8,217
Singer (Real Deal)	73,653	-	(35,272)	-	38,381
GL Jubilee	20,000	-	(15,000)	-	5,000
Reading	5,064	-	-	-	5,064
Kings college	250	-	-	-	250
Leeds	5,769	-	(5,769)	-	-
Hostage Badge	-	4,079	-	-	4,079
MGB UJS Sports project	-	5,415	(5,415)	-	-
Bristol	-	1,000	(1,000)	-	-
UJIA	-	10,222	-	-	10,222
Ball's (Birmingham/Nottingham/Manchester)	-	4,501	(4,501)	-	-
CST	-	18,792	(18,792)	-	-
Jewish Agency	-	290	(290)	-	-
Freshers	-	70	-	-	70
<b>TOTAL RESTRICTED FUNDS</b>	<b>113,037</b>	<b>44,369</b>	<b>(86,123)</b>	<b>-</b>	<b>71,283</b>
<b>Unrestricted funds</b>					
General funds	1,016,759	1,769,434	(1,060,611)	-	1,725,582
Total Restricted fund	1,016,759	1,769,434	(1,060,611)	-	1,725,582
<b>TOTAL FUNDS</b>	<b>1,129,796</b>	<b>1,813,803</b>	<b>(1,146,734)</b>	<b>-</b>	<b>1,796,865</b>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 19. Movement in funds - continued

Comparative for movements in funds (FY 2023)	At the start of the year	Incoming resources & gains	Outgoing resources & losses	Transfers	At the end of the year
<b>Restricted funds</b>	100,927	23,691	(116,317)	-	8,301
28 campus project (Israel Fellows)	-	130,883	(57,230)	-	73,653
Singer (Real Deal)	-	20,000	-	-	20,000
GL Jubilee	5,064	-	-	-	5,064
Reading	250	-	-	-	250
Kings college	-	5,769	-	-	5,769
Leeds	250	250	250	-	-
<b>TOTAL RESTRICTED FUNDS</b>	<b>106,241</b>	<b>180,343</b>	<b>(173,547)</b>	<b>-</b>	<b>113,037</b>
<b>Unrestricted funds</b>					
General funds	1,137,682	662,042	(782,965)	-	1,016,759
Total Restricted fund	1,137,682	662,042	(782,965)	-	1,016,759
<b>TOTAL FUNDS</b>	<b>1,243,923</b>	<b>842,385</b>	<b>(956,512)</b>	<b>-</b>	<b>1,129,796</b>

### Purposes of restricted funds

#### Real Deal Funder

A generous USA based charitable foundation is supporting UJS to provide educational experiences offering an introduction to Israel and an introduction to the Israeli Palestinian conflict. These trips are for students from a diverse range of faiths and cultures

#### Israel Fellows

This programme provides funds, speakers and resources to enable Jewish Society and Israel Society volunteers to run events on Israeli history, culture and society with students from a wide range of backgrounds and faiths.

#### Reading

These funds are restricted for funding activity by Reading J-Soc or activity that supports Reading J-Soc.

#### Kings College

These funds are restricted for funding activity by Kings College J-Soc or activity that supports Kings College J-Soc.

#### Leeds

These funds are restricted for funding activity by Leeds J-Soc or activity that supports Leeds J-Soc.

#### GL Jubilee

Donation for specific initiatives on social action and inclusion.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 20. Related party transactions

B'nai B'rith Hillel Foundation shares common trustees with The Yorkshire and Humberside B'nai B'rith Hillel Foundation. During the year, the Foundation incurred expenses totalling £nil (2023: £nil) on behalf of The Yorkshire and Humberside B'nai B'rith Hillel Foundation with respect to property held by the related party. The balance of £517,175 (2023: £517,175), representing the refurbishment costs incurred in prior years, is included in investments at the year end.

During the year trustees made donations totalling £22,664 (2023: £1,410).

## 21. Post balance sheet events

In light of the tragic events and loss of life in Israel on 7 October 2023, and related increase in campus based antisemitic incidents, the Charity launched an emergency fundraising appeal to support the additional needs of students on campus. The additional income raised will be included in the accounts for the current and following year.

## 21. Legal status of the charity

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.

Here's to a fantastic 2025/26!

**UJS** | THE VOICE  
OF JEWISH  
STUDENTS  
Supporting 9000 students in 75 JSocs

**Get in touch**  
020 7424 3288 · [info@uj.org.uk](mailto:info@uj.org.uk) · [www.uj.org.uk](http://www.uj.org.uk)  
UJS, Amelie House, 221 Golders Green  
Road, London, NW11 9DQ



Scan the QR code to donate now and support  
thousands of Jewish students across the UK

[uj.org.uk/donate](http://uj.org.uk/donate)

**B'NAI B'RITH HILLEL FOUNDATION**

England & Wales - Charity number 313503

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# Accounts

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REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2023

# Strengthening Jewish Life and Leadership on Campus

**UJS** | THE VOICE OF JEWISH STUDENTS  
Supporting 9000 students in 75 JSocs



B'nai Brith Hillel Foundation AKA Union of Jewish Students of the UK and Ireland (UJS)

2022-23

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A year  
in review





## A note from the CEO



**T**his year Jewish students have faced every challenge under the sun. From the ongoing challenges of the increased cost of living, to seeing significant increase in the challenges of mental health amongst this generation, and of course the antisemitism crisis on campus following the October 7th attacks. There are always two ways to confront any challenge. One can run from it, or face up to it. The classic “fight or flight”.

Contrary to what many accuse this student generation of being, we have seen a truly remarkable strain of resilience amongst our incredible students. We have seen growth on every possible metric – more events, more people attending events, more engagement in national initiatives, more people

volunteering to help, and most importantly, more people coming back time and time again to UJS and JSoc.

**This can be put down to three factors, working in parallel –**

1. Jewish students are simply exceptional. We saw it in COVID and we’ve seen it now. The strength they draw from each other and give to each other is just brilliant to be able to play a small part in supporting.
2. The vast array of UJS supported JSoc events and the exceptional opportunities for Jewish students to engage – from our sports teams, to social events, to speaker tours, to public facing events – Jewish students have so many doors to walk through, windows to look through and spaces just to be in, that it is no wonder they keep coming back for more.
3. The hard work of the UJS team, in particular the sabbatical team who have spent hundreds of hours meeting with, talking to, and visiting students and campuses from Aberdeen to Brighton,

Exeter to Cambridge, Dublin, Aberystwyth and so many more. This direct welfare support, training and engagement for JSocs and Jewish students is what keeps the vibrancy of Jewish student life growing.

Needless to say, the challenges Jewish students have faced have grown in number and in magnitude. But the response and resilience has bloomed into something quite exceptional. Thank you for your support, the support you give to UJS, to Jewish students and to the future of the Jewish community. Without you we simply couldn’t do it.



**Jewish students are simply exceptional. The strength they draw from each other and give to each other is just brilliant to be able to play a small part in supporting.**

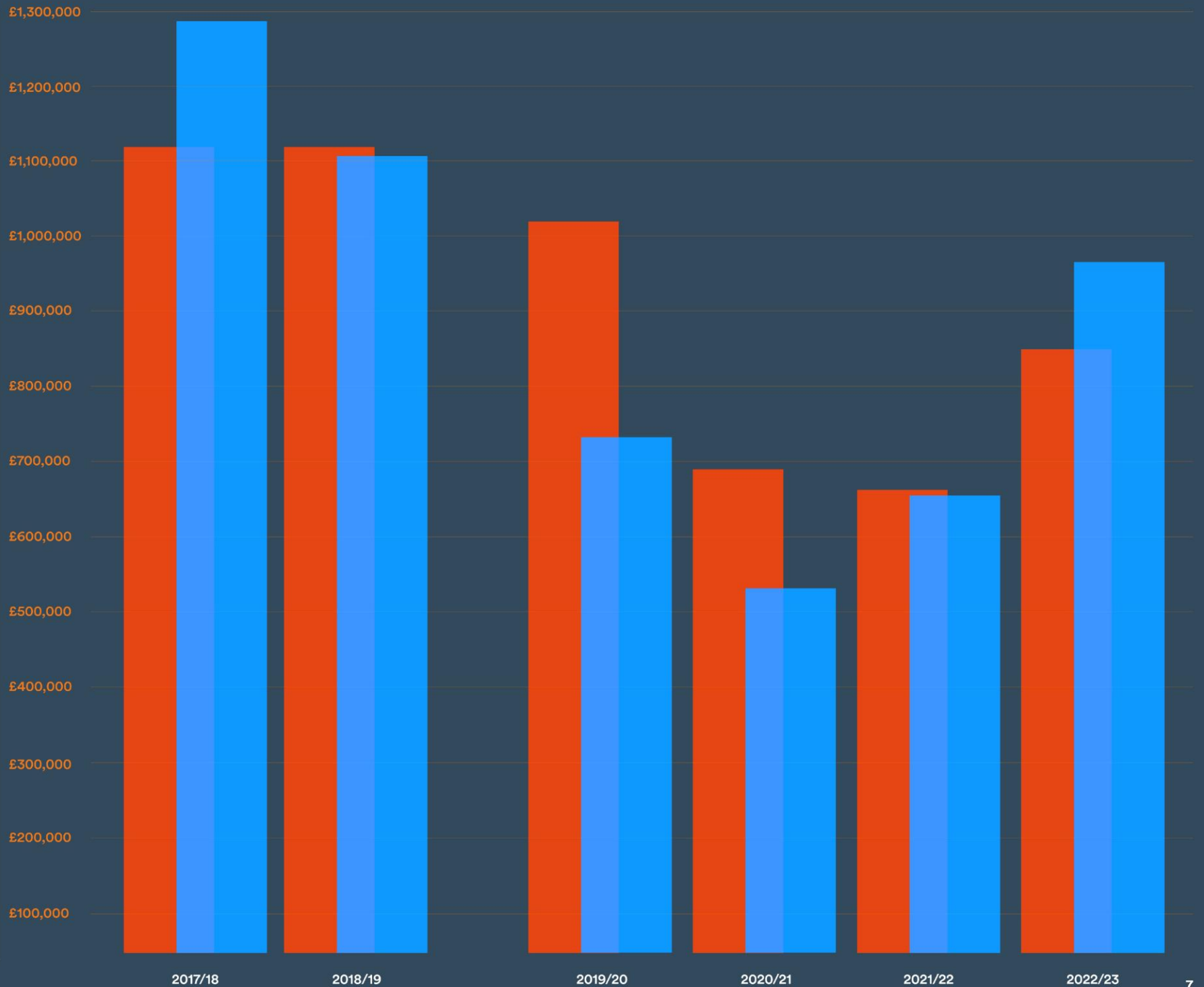


**Arie Miller,**  
UJS CEO

# Finance Data

Following successive years of growth for the union, 2022/23 saw a return to full intensity of activity, and a complete comeback from the reduction in events and delivery during the COVID-19 Pandemic. In 2022/23 UJS held more events than ever before, provided an increase in funding to JSocs for core activities such as Friday Night Dinners and signed up more Jewish students than any previous year.

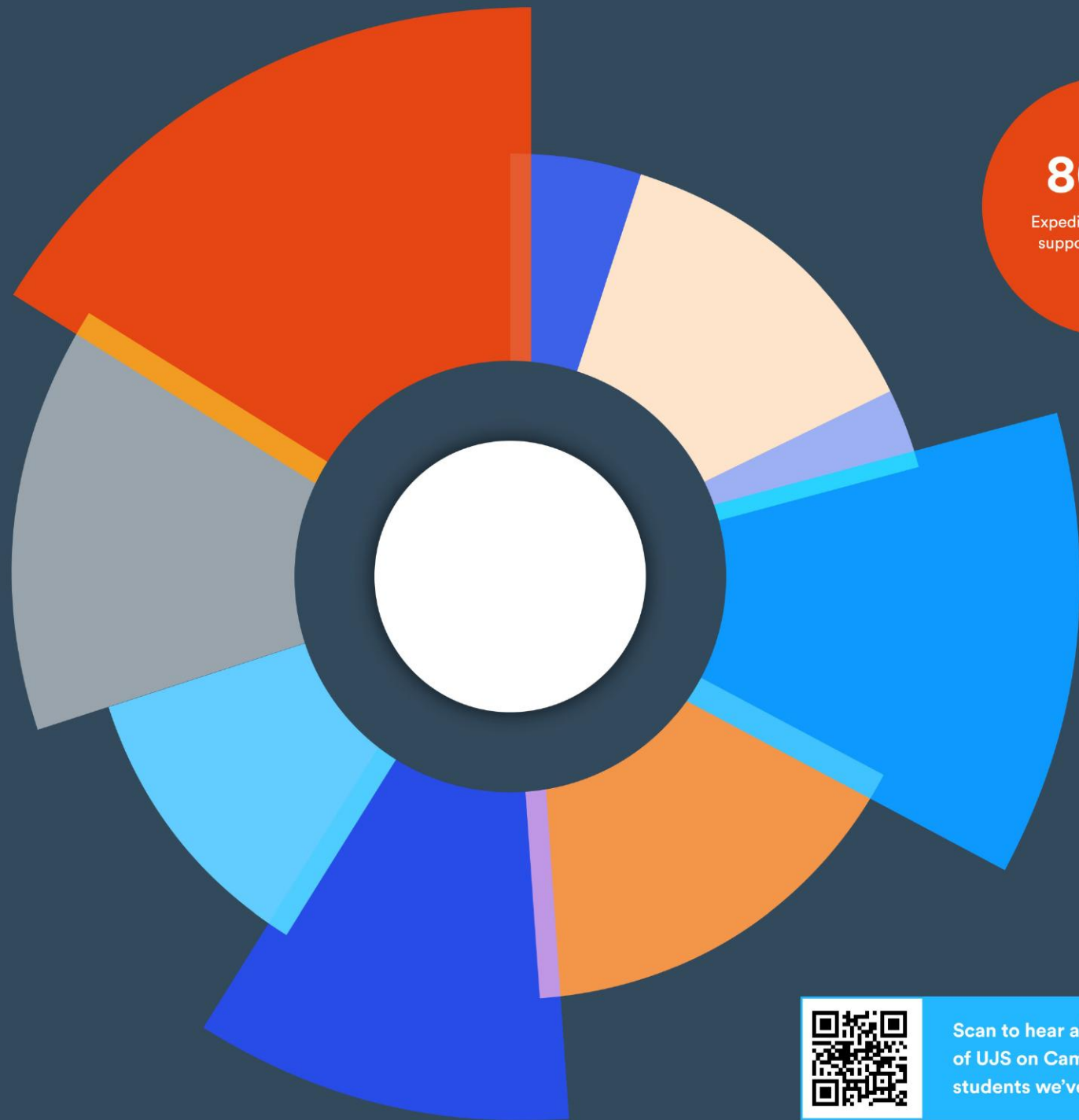
In early 2020, UJS received a significant legacy donation which has been held in reserves. The trustees decided to use a limited amount of these reserves to expand our support for JSocs and Jewish students. UJS' aim is to become a £1million+ organisation by summer 2025 through focused fundraising, in order to increase the delivery and capability of Jewish Societies across the UK and Ireland.



# Finance Data

Our spending is entirely dedicated to benefitting Jewish students and, due to diligent spending, UJS has been able to keep productivity high, delivering exceptional events, development and support, whilst ensuring spending is kept to a sensible and sustainable level.

- 5% - Fundraising
- 13% - Office costs and administration
- 3% - Digital engagement
- 12% - Student support by sabbatical officers
- 16% - Israel engagement
- 10% - Leadership development and JSoc training
- 11% - Student spaces (e.g. Hillel House)
- 14% - Celebrating Jewish Life on Campus
- 16% Campaigning and combating antisemitism



**80%+**  
Expenditure directly on supporting students



Scan to hear about the impact of UJS on Campus from the students we've helped.

# Making a difference in 2023-24

We offer a wide range of resources, at 75 JSocs such as cultural events, educational workshops, and leadership development opportunities.

These initiatives empower Jewish students to explore their identity, challenge stereotypes, and engage in open, constructive conversations about their Jewish experiences.

By promoting inclusivity, we cultivate a community that embraces differences, fosters understanding, and celebrates the richness of Jewish heritage and history.

We create engaging events, dynamic cultural experiences, and interactive educational opportunities that capture the spirit of Judaism and ignite students' passion for their heritage.

From immersive holiday celebrations to thought-provoking discussions on Jewish values and traditions, we strive to make Judaism accessible, relevant, and inspiring for all.

Our vital advocacy work, ensures that Jewish students' interests are represented effectively.

We actively engage with the National Union of Students (NUS) and student unions, promoting policies and initiatives that address the needs of Jewish students and standing up against antisemitism wherever it rears its head.

We continually stand up for Jewish students' rights, promoting inclusivity, and fostering a sense of belonging within the wider community.



Inclusivity



Engagement



Advocacy



# Report of the Trustees for the year ended 30 June 2023

## Reference and administrative details for the year ended 30 June 2023

### Trustees

M Barnett  
*(resigned 23/5/2023)*  
C R Bogush  
D E J Dangoor  
S W Debson  
E C Dwek  
J Flacks  
L Goldberg  
T M L Kunin  
*(resigned 8/9/2022)*  
H Rose  
A Rose  
M J Simmons  
*(resigned 6/7/2023)*  
P Summerfield  
*(resigned 31/8/2023)*  
J Rosen  
*(appointed 1/7/2022, resigned 30/6/2023)*  
A Bloch  
*(appointed 6/9/2023)*  
D Grabiner  
*(appointed 6/9/2023)*  
L Shulman  
*(appointed 6/9/2023)*  
H Haskel  
*(appointed 1/7/2023)*  
E Isaacs  
*(appointed trustee 8/9/2022, appointed UJS President 30/6/2023)*

### Registered office

New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

### Registered company number

00546659

### Registered charity number

313503

### Independent examiner

Cooper Parry  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

### Bankers

Lloyds TSB  
Edgware Commercial Centre  
105-109 Station Road  
Edgware  
Middlesex  
HA8 7JL

The Trustees present their report together with the financial statements of B'nai B'rith Hillel Foundation ("the Charitable Company" or "the Charity") for the year ended 30 June 2023.

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association and the accounting policies set out in note 1 to the accounts and comply with the small company regime (Section 477) of the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

B'nai B'rith Hillel Foundation is established as a charitable company limited by guarantee with company number 00546659 and is a registered charity with the Charity Commission (No 313503). The Charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the Charity's objectives with no restrictions.

The Charity is generally known as Union of Jewish Students (UJS). Its principal office is at Amelie House, 221 Golders Green Road, London, NW11 9DQ.

## Recruiting, appointing and induction of Trustees

A new trustee may be nominated by a sitting trustee or proposed by a Senior Staff member. The nominee needs to be agreed by the Chair and ratified by the full Board.

The induction process for any newly appointed trustee includes an initial meeting with the Chair and the Board, together with meetings with the Chief Executive on fundraising, deployment of charitable resources, the grant making process, and powers and responsibilities of the Board.

### The Trustees, who are also Directors for the purpose of company law, and who served during the year were:

- Paul Summerfield (*Chair*)
- Mark Barnett (*resigned 23/5/2023*)
- Carolyn Bogush
- Spencer Debson
- Mitchell Simmons
- Adam Rose
- Hannah Rose
- Joel Rosen (*appointed 1/7/2022, resigned 30/6/2023*)
- Toby Kunin (*resigned 8/9/2022*)
- Louise Goldberg
- Judith Flacks
- Elana Dwek
- Daniel Dangoor
- Edward Isaacs (*first appointed trustee 8/9/2022*)

Outgoing UJS President, Joel Rosen was replaced by incoming UJS President Edward Isaacs on 1 July 2023.

# Report of the Trustees

## FINANCIAL REVIEW

### Reserves policy

In view of the deficit in previous years the Trustees consider it necessary to retain and if possible, increase existing reserves to a minimum of 6 months expenditure to maintain and further develop the current levels of charitable activities. The Trustees aim to achieve this by judicious management of resources. In addition, as reported previously, the Trustees have increased the effectiveness of the fundraising activity of the Charity with the objective of increasing the reserves.

The total funds held by the charity at 30 June 2023 are £1,129,796, of which £113,037 are restricted funds and £1,016,759 unrestricted funds available for the general purposes of the charity. This is in line with the above policy.

### Results

The result for the year, as shown in the Statement of Financial Activities on page 20, is a deficit of £114,127 (2021: surplus £6,189). In recent years strenuous efforts were made to reduce and eliminate year on year deficits. However, given the ongoing multi-year impact of COVID and other circumstances, the Charity allowed for a deficit in 2022-23 if necessary, in order to achieve an appropriate level of provision for students.

Total income increased to £842,385 (2022: £666,834), and donation income to £821,830 (2022: £645,676). We have continued our focus on increased donations from trusts and foundations.

Total costs increased to £956,512 (2022: £660,645). The increase primarily related to additional student provision as well as expenditure in respect of restricted funds.

### Fixed assets

Details of changes in the fixed assets are shown in Note 13, 14 and 15 to the financial statements.

In the balance sheet, net assets decreased to £1,129,796 (2022: £1,243,923) reflecting the planned deficit for the year.

### Future plans

The Charitable company continues to provide welfare, social, cultural and educational facilities, and information services for Jewish students throughout the United Kingdom and Ireland. Work continues with the students to make sure that services are relevant and effective to meet their needs.

# Report of the Trustees

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational structure

The Charity is administered by the Board of Trustees which is its governing body. The Board meets regularly to discuss and formulate policy which is then implemented by the professional team. Trustees are appointed to the Board in accordance with the Articles of Association. Pay and remuneration of the charity's key management personnel is set each year by the Board of Trustees. The starting salary is benchmarked considering the sector (similar communal charities, London Students' Unions and the National Union of Students). Pay increases are in line with expanding responsibilities and performance. Any increases are also considered alongside overall budget constraints.

### Relationship with related parties and other charities

The Charity has a relationship with the Yorkshire and Humberside B'nai B'rith Hillel Foundation.

### Risk management - additional considerations

Additional risks are identified, assessed and controls established. Consequently, the Trustees are satisfied that the major risks identified have been mitigated.

The principal risks and uncertainties that the Trustees see as facing the Charity are: Financial - the need to secure maintain and grow a consistent donor base from year to year.

Succession - with most of the team changing each year, and our work reliant on annually changing volunteers nationally, the Trustees are keen to ensure that the senior leadership and strategic continuity of the charity is maintained to deliver impact.

### The Trustees' plans for managing those risks include:

Financial - generally, the need to secure our existing donations and identify a small number of new major donors. Specifically, to manage and minimise the anticipated operational deficits that may arise in future years.

Succession - the Trustees and the CEO have in place a planned transition process that allows for training new staff and retention of senior staff to ensure that at each transition the stability of the organisation is maintained and secured.

### Objectives and activities

The objective for which the Charity is established and continues to be, is the promotion in general of the educational and religious welfare of Jewish students ordinarily or temporarily resident in the United Kingdom and Ireland.

### Aims of the charity

The aims of the Charity are to provide cultural support for Jewish students and spaces that will allow for this activity to take place. The aims also include the provision of offices, facilities and support for the Union of Jewish Students of the United Kingdom and Ireland.

### Public benefit

The Trustees have complied with section 4 of the Charities Act 2005 and have paid due regard to guidance published by the Charity Commission in deciding what activities the Charity should undertake. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The main activities undertaken to further the Charity's purposes for the public benefit are:

- Fulfilling our charitable objectives to promote the education and religious welfare of Jewish students. This includes facilitating access to kosher food and accommodation, support for Sabbath and Jewish Festival activity, and funds, speakers and materials for educational activities. This contributes to the equality, inclusion and diversity of the UK's Higher Education sector.
- Developing community and civic volunteers who are engaged in activities to promote community cohesion, challenge stigma surrounding mental health, and connect students with volunteering for local communities.
- Engaging hundreds of student volunteers and thousands of students with work expanding understanding of racism and promoting positive alternatives to sometimes divisive issues on campus and within society.

# Report of the Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

## Objectives for the year ahead

The objectives for the year ahead and beyond are to continue its commitment to Jewish student life across the UK and Ireland by:

- Equipping Jewish students to deliver a greater amount and range of peer-led and high-quality Jewish education, including social action and volunteering, inspired by Jewish values.
- Enabling and empowering more Jewish students to take active roles within their local and national student unions, and through interfaith activity and social change project, thus contributing to diverse and inclusive campus communities.
- Working with local communities, university authorities and specific philanthropists to provide efficient and sustainable access to kosher and safe spaces for Jewish students and Jewish activity. This is our contribution to enabling campus communities to cater to diverse students.
- Further increasing our digital footprint and reach.



## Strategies for achieving objectives

The Charity's strategy for achieving these objectives is to continue to:

- Promote student welfare and advance their interests nationally and on campus.
- Create and deliver powerful campaigns: fighting prejudice that targets Jewish people and other minorities advancing the inclusion of Jewish people within wider society and of marginalised groups within our Jewish community and inspiring education and action on the issues that matter to us.
- Locally, nationally and internationally, run diverse and dynamic programmes facilitate access to kosher food and accommodation proudly and passionately engage with Israel Initiate inspiring interfaith projects and spearhead and support social action (tikkun olam).
- Invest further in our digital output.



# Report of the Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

## Fundraising compliance

The Charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising. No professional fundraisers are used by the charity.

## Disclosure of information to the Independent Examiners

Each of the Trustees has confirmed that there is no information of which they are aware, but of which the auditors are unaware, which is relevant to the Independent Examination. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent Examiners are aware of such information.

This report was approved by the Trustees on 28 March 2024 and signed on their behalf by:

Spencer Debson (Treasurer):

The advisory business of Haines Watts London LLP was acquired by Cooper Parry Advisory Limited on 22 November 2023. Haines Watts London LLP has resigned as independent examiner and Cooper Parry Advisory Limited has been appointed in its place.

# Independent examiner's report

TO THE TRUSTEES OF B'NAI B'RITH HILLEL FOUNDATION (ALSO KNOWN AS UJS/HILLEL)

## Independent examiner's report to the trustees of B'Nai B'rith Hillel Foundation (Also known as UJS/Hillel) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2023.

### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

### Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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

### Daley Tyndale FCCA - The Association of Chartered Certified Accountants

Cooper Parry, Chartered Accountants, New Derwent House, 69-73 Theobalds Road,  
London, WC1X 8TA

Signature:  \_\_\_\_\_

Date: 28 March 2024 \_\_\_\_\_

Statement of financial  
activities for the year  
ended 30 June 2023

# Statement of financial activities

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income and endowments from</b>					
Donations and legacies	2	641,487	180,343	821,830	645,676
<b>Charitable activities</b>					
Charitable activities	3	20,555	-	20,555	20,414
Other income		-	-	-	744
<b>Total</b>		<b>662,042</b>	<b>180,343</b>	<b>842,385</b>	<b>666,834</b>
<b>Expenditure on</b>					
Raising funds	4	50,819	-	50,819	68,935
<b>Charitable activities</b>					
Charitable activities	5	731,538	173,547	905,085	591,710
Other		608	-	608	-
<b>Total</b>		<b>782,965</b>	<b>173,547</b>	<b>956,512</b>	<b>660,645</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>(120,923)</b>	<b>6,796</b>	<b>(114,127)</b>	<b>6,189</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,137,682	106,241	1,243,923	1,237,734
<b>Total Funds carried forward</b>		<b>1,016,759</b>	<b>113,037</b>	<b>1,129,796</b>	<b>1,243,923</b>

# Balance sheet

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	14	1,409	2,017
Investments	15	517,176	517,176
		<b>518,585</b>	<b>519,193</b>
<b>Current assets</b>			
Debtors	16	62,266	99,544
Cash at bank		591,372	671,879
		<b>653,638</b>	<b>771,423</b>
<b>Creditors</b>			
Amounts falling due within one year	17	(42,427)	(46,693)
<b>Net current assets</b>		<b>611,211</b>	<b>724,730</b>
Total assets less current liabilities		1,129,796	1,243,923
<b>NET ASSETS</b>		<b>1,129,796</b>	<b>1,243,923</b>
<b>Funds</b>			
Unrestricted funds	19	1,016,759	1,137,682
Restricted funds		113,037	106,241
<b>Total funds</b>		<b>1,129,796</b>	<b>1,243,923</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 28 March 2024 and signed on their behalf by:

Spencer Debson (Treasurer):



# Cash flow statement

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(80,507)	(97,613)
Net cash used in operating activities		(80,507)	(97,613)
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		-	744
Net cash provided by investing activities		-	744
<b>Change in cash and cash equivalents in the reporting period</b>			
		(80,507)	(96,869)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		671,879	768,748
<b>Cash and cash equivalents at the end of the reporting period</b>			
		591,372	671,879

# Notes to the cash flow statement

FOR THE YEAR ENDED 30 JUNE 2023

## 1. Reconciliation of net (expenditure)/income to net cash flow from operating activities

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(114,127)	6,189
<b>Adjustments for:</b>		
Depreciation charges	608	1,216
Profit on disposal of fixed assets	-	(744)
Decrease/(increase) in debtors	37,278	(97,621)
Decrease in creditors	(4,266)	(6,653)
<b>Net cash used in operations</b>	<b>(80,507)</b>	<b>(97,613)</b>

## 2. Analysis of changes in net funds

	At 1/7/22	Cash flow £	At 30/6/23 £
<b>Net cash</b>			
Cash at bank	671,879	(80,507)	591,372
	671,879	(80,507)	591,372
<b>Total</b>	<b>671,879</b>	<b>(80,507)</b>	<b>591,372</b>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 1. Accounting policies

### Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared in sterling (£), which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

### Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees, there are no critical accounting estimates and judgements which require disclosure.

### Incoming resources

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on a regular basis.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

### Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Head Office.

Governance costs are those incurred in connection with administration of the Company and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 1. Accounting policies - continued

### Government grants

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

### Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the accounts.

Investment income, gains and losses are allocated to the appropriate fund.

### Intangible fixed assets other than goodwill

Identifiable website development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs	Over 3 years
---------------------------	--------------

### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	Straight line over the life of the original lease
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

### Taxation

The Charity is exempt from Corporation Tax on its charitable activities.

### Financial instruments

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

Financial instruments are recognised in the Charity's Balance Sheet when the Charity becomes party to the contractual provisions of the instrument.

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

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 1. Accounting policies - continued

### Basic financial assets

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

### Basic financial liabilities

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

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

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

### Foreign Currencies

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

### Pension costs and other post-retirement benefits

The Charitable Company operates a defined contribution pension scheme. Contributions payable to the Charitable Company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### Direct taxation

As a charity the company is generally exempt from income and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

### Going concern

The Trustees are satisfied that the Charity has sufficient cash resources to enable it to continue operating for at least the next 12 months. accordingly, at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Donations and gifts	641,487	180,343	821,830	645,676
Grants	20,555	-	20,555	20,414
Other income	-	-	-	744
	662,042	180,343	842,385	666,834

## 3. Income from charitable activities

	Activity	2023 £	2022 £
Charitable income	Charitable activities	20,555	20,414

## 4. Raising funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Staff costs	43,149	-	43,149	33,532
Staging fundraising events	7,670	-	7,670	35,403
	50,819	-	50,819	68,935

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 5. Charitable activities costs

	Direct Costs (See Note 6) £	Grant Funding Activities (see note 7) £	Support Costs (see note 8) £	Totals £
Charitable activities	801,809	36,820	66,456	905,085

## 6. Direct costs of charitable activities

	2023 £	2022 £
Staff costs	305,891	273,223
Jewish student centre expenses	72,710	44,583
Leadership, development and training	84,273	26,422
Conferences and events	146,421	100,131
Educational trips and activities	4,038	3,875
University society funding	12,620	13,351
ICT and telecommunications	10,637	5,129
Other expenditure	47,212	18,453
Israel Fellows	116,317	5,284
Depreciation	1,690	1,216
	801,809	491,667

## 7. Grants payable

	2023 £	2022 £
Charitable activities	36,820	53,295
The total grants paid to institutions during the year was as follows:		
	2023 £	2022 £
Welfare grant	36,820	53,295

During the year, the entity made welfare grants of £36,820 (2022: £53,295) to individuals.

The Charity has made use of the exemptions included in Charities SORP section 16.21 stating that details of the recipient of a grant are not required where grants are made to individuals or where total grants to a particular institution are not material in the context of institutional grants.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 8. Support costs

	Other £	Governance Costs £	Totals £
Charitable activities	46,426	20,030	66,456

Support costs, included in the above, are as follows:

Other	2023 Charitable Activities £	2022 Total Activities £
Repairs & maintenance	1,274	707
Printing, postage & stationery	1,945	1,921
Bank charges	(86)	4,060
Legal and professional costs	731	605
Insurance	15,000	10,800
IT expenses	9,358	11,276
Telecommunications	17,955	8,733
Other expenses	249	487
	46,426	38,589
	2023 Charitable Activities £	2022 Total Activities £
<b>Governance costs</b>		
Accountancy and legal fees	20,030	8,159

Comparative includes prior year writeback.

## 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):	2023 £	2022 £
Depreciation - Owned assets	608	1,216
Surplus on disposals of fixed assets	-	(744)

## 10. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

### Trustees' expenses

Trustees expenses of £39 (2022: £835) was paid for the year ended 30 June 2023

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 11. Staff costs

	2023 £	2022 £
Wages and salaries	310,933	273,661
Social security costs	29,699	26,320
Other pension costs	8,408	6,774
	<u>349,040</u>	<u>306,755</u>

The key management personnel of the charity comprise the Trustees, CEO and Finance Manager. The total employee benefits of the key management personnel of the charity were £83,292 (2022: £82,710).

The average monthly number of employees during the year was as follows:

	2023	2022
Charitable, administration & fundraising	<u>12</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

## 12. Comparatives for the statement of financial activities

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income and endowments from</b>			
Donations and legacies	635,676	10,000	645,676
<b>Charitable activities</b>			
Charitable activities	20,414	-	20,414
Other income	744	-	744
<b>Total</b>	<u>656,834</u>	<u>10,000</u>	<u>666,834</u>
<b>Expenditure on</b>			
Raising funds	68,935	-	68,935
<b>Charitable activities</b>			
Charitable activities	473,181	118,529	591,710
<b>Total</b>	<u>542,116</u>	<u>118,529</u>	<u>660,645</u>
<b>NET INCOME / (EXPENDITURE)</b>	<u>114,718</u>	<u>(108,529)</u>	<u>6,189</u>
<b>Reconciliation of funds</b>			
Total funds brought forward	1,022,964	214,770	1,237,734
<b>Total Funds carried forward</b>	<u>1,137,682</u>	<u>106,241</u>	<u>1,243,923</u>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 13. Intangible fixed assets

	Development Costs £
<b>Cost</b>	
At 1 July 2022 and 30 June 2023	<u>15,332</u>
<b>Amortisation</b>	
At 1 July 2022 and 30 June 2023	<u>15,332</u>
<b>Net book value</b>	
At 30 June 2023	<u>-</u>
At 30 June 2022	<u>-</u>

## 14. Tangible fixed assets

	Short Leasehold £
<b>Cost</b>	
At 1 July 2022 and 30 June 2023	<u>24,950</u>
<b>Depreciation</b>	
At 1 July 2022	<u>22,933</u>
Charge for year	<u>608</u>
At 30 June 2022	<u>23,541</u>
<b>Net book value</b>	
At 30 June 2023	<u>1,409</u>
At 30 June 2022	<u>2,017</u>

## 15. Fixed asset investments

	2023 £	2022 £
Shares	1	1
Loans	517,175	517,175
	<u>517,176</u>	<u>517,176</u>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 15. Fixed asset investments - continued

	Investments in Subsidiaries £
Market value	1
At 1 July 2022 and 30 June 2023	1
Net book value	1
At 30 June 2023	1
At 30 June 2022	1
	Loans to Group Undertakings £
At 1 July 2022 and 30 June 2023	517,175

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

### Union of Jewish Students Limited

Registered office: New Derwent House, 69-73 Theobalds Road, London, WC1X 8TA

Nature of business: Dormant

	% Holding	
Class of share:	100	
Ordinary	100	
	2023 £	2022 £
Aggregate capital and reserves	1	1

### The Yorkshire and Humberside B'nai B'rith Hillel Foundation

Included in fixed asset investments is £517,175 which relates to that part of the refurbishment costs advanced by the Charity for the Hillel House in Leeds, a property owned by The Yorkshire and Humberside B'nai B'rith Hillel Foundation. As agreed by the trustees, a legal deed dated 29th June 2017 was signed expressing the view that if the Hillel House was to be sold at some future time, an amount equal to the amount of the refurbishment costs shall be paid by The Yorkshire and Humberside B'nai B'rith Hillel Foundation to B'nai B'rith Hillel Foundation, subject to The Yorkshire and Humberside B'nai B'rith Hillel Foundation retaining such proportion of the net sale proceeds of the property as may be required in order to maintain adequate provision for the Jewish students in Leeds at that time. Notwithstanding this, B'nai B'rith Hillel Foundation continues to financially support Jewish students in Leeds in terms of their activities, spaces to hold their activities and the provision of kosher food.

## 16. Debtors: amounts falling due within one year

	2023 £	2022 £
Other debtors	10,100	1
Prepayments and accrued income	52,166	99,543
	62,266	99,544

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 17. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	19,404	16,343
Social security and other taxes	11,022	5,090
Amounts owed to subsidiary undertakings	1	1
Other creditors	-	11,602
Accruals and deferred income	12,000	13,657
	42,427	46,693

## 18. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fixed assets	1,409	-	1,409	2,017
Investments	517,176	-	517,176	517,176
Current assets	540,601	113,037	653,638	771,423
Current liabilities	(42,427)	-	42,427	(46,693)
	1,016,759	113,037	1,129,796	1,243,923

	Balance as at 1 July 2022 £	Income £	Expenditure £	Balance as at 30 June 2023 £
Restricted funds				
28 campus project (Israel Fellows)	100,927	23,691	116,317	8,301
Singer (Real Deal)	-	130,883	57,230	73,653
GL Jubilee	-	20,000	-	20,000
Reading	5,064	-	-	5,064
Kings college	250	-	-	250
Leeds	-	5,769	-	5,769
	106,241	180,343	173,547	113,037

**Real Deal Funder** - a generous USA based charitable foundation is supporting UJS to provide educational experiences offering an introduction to Israel and an introduction to the Israeli Palestinian conflict. These trips are for students from a diverse range of faiths and cultures.

**Israel Fellows** - This programme provides funds, speakers and resources to enable Jewish Society and Israel Society volunteers to run events on Israeli history, culture and society with students from a wide range of backgrounds and faiths.

**Reading** - These funds are restricted for funding activity by Reading J-Soc or activity that supports Reading J-Soc.

**Kings College** - These funds are restricted for funding activity by Kings College J-Soc or activity that supports Kings College J-Soc.

**Leeds** - These funds are restricted for funding activity by Leeds J-Soc or activity that supports Leeds J-Soc.

**GL Jubilee** - donation for specific initiatives on social action and inclusion.

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 19. Movement in funds

	At 1/7/22 £	Net Movement in Funds £	At 30/6/23 £
<b>Unrestricted funds</b>			
General fund	1,137,682	(120,923)	1,016,759
<b>Restricted funds</b>			
Restricted fund	106,241	6,796	113,037
<b>TOTAL FUNDS</b>	<b>1,243,923</b>	<b>(114,127)</b>	<b>1,129,796</b>

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

	Incoming Resources £	Resources Expended £	Net Movement in Funds £
<b>Unrestricted funds</b>			
General fund	662,042	(782,965)	(120,923)
<b>Restricted funds</b>			
Restricted fund	180,343	(173,547)	6,796
<b>TOTAL FUNDS</b>	<b>842,385</b>	<b>(956,512)</b>	<b>(114,127)</b>

Comparatives for movement in funds

	At 1/7/21 £	Net Movement in Funds £	At 30/6/22 £
<b>Unrestricted funds</b>			
General fund	1,022,964	114,718	1,137,682
<b>Restricted funds</b>			
Restricted fund	214,770	(108,529)	106,241
<b>TOTAL FUNDS</b>	<b>1,237,734</b>	<b>6,189</b>	<b>1,243,923</b>

Comparatives for movement in funds

	Incoming Resources £	Resources Expended £	Net Movement in Funds £
<b>Unrestricted funds</b>			
General fund	656,834	(542,116)	114,718
<b>Restricted funds</b>			
Restricted fund	10,000	(118,529)	(108,529)
<b>TOTAL FUNDS</b>	<b>666,834</b>	<b>(660,645)</b>	<b>6,189</b>

# Notes to the financial statements

(CONTINUED) FOR THE YEAR ENDED 30 JUNE 2023

## 19. Movement in funds - continued

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

	At 1/7/21 £	Net Movement in Funds £	At 30/6/23 £
<b>Unrestricted funds</b>			
General fund	1,022,964	(6,205)	1,016,759
<b>Restricted funds</b>			
Restricted fund	214,770	(101,733)	113,037
<b>TOTAL FUNDS</b>	<b>1,237,734</b>	<b>(107,938)</b>	<b>1,129,796</b>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming Resources £	Resources Expended £	Net Movement in Funds £
<b>Unrestricted funds</b>			
General fund	1,318,876	(1,325,081)	(6,205)
<b>Restricted funds</b>			
Restricted fund	190,343	(292,076)	(101,733)
<b>TOTAL FUNDS</b>	<b>1,509,219</b>	<b>(1,617,157)</b>	<b>(107,938)</b>

## 20. Movement in funds - continued

B'nai B'rith Hillel Foundation shares common trustees with The Yorkshire and Humberside B'nai B'rith Hillel Foundation. During the year, the Foundation incurred expenses totalling £nil (2022: £nil) on behalf of The Yorkshire and Humberside B'nai B'rith Hillel Foundation with respect to property held by the related party. The balance of £517,175 (2022: £517,175), representing the refurbishment costs incurred in prior years, is included in investments at the year end.

During the year trustees made donations totalling £1,410 (2022: £1,355).

## 21. Post balance sheet events

In light of the tragic events and loss of life in Israel on 7 October 2023, and related increase in campus based antisemitic incidents, the Charity launched an Emergency fundraising appeal to support the additional needs of students on campus. The additional income raised will be included in the Accounts for the following year.

Here's to a fantastic 2025!



THE VOICE  
OF JEWISH  
STUDENTS

Supporting 9000 students in 75 JSocs

**Get in touch**

020 7424 3288 · [info@uj.org.uk](mailto:info@uj.org.uk) · [www.uj.org.uk](http://www.uj.org.uk)

UJS, Amelie House, 221 Golders Green

Road, London, NW11 9DQ



Scan the QR code to donate now and support  
thousands of Jewish students across the UK

[uj.org.uk/donate](http://uj.org.uk/donate)

**B'NAI B'RITH HILLEL FOUNDATION**

England & Wales - Charity number 313503

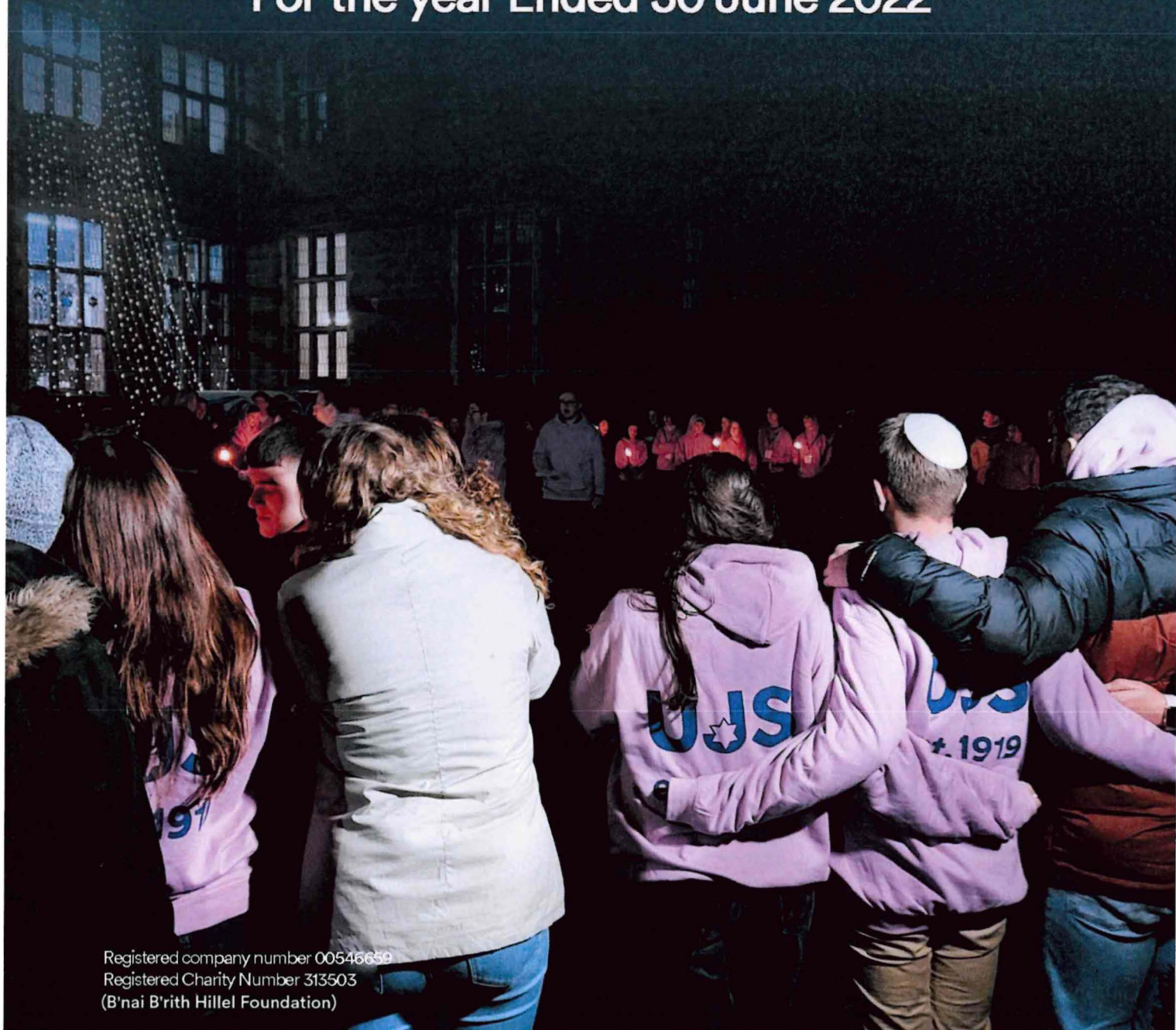
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# Accounts

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# B'nai B'rith Hillel Foundation AKA Union of Jewish Students

Report of the Trustees and  
Unaudited Financial Statements  
For the year Ended 30 June 2022



**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Contents of the Financial Statements  
for the year ended 30 June 2022**

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# Trustees' Report and Statutory Accounts for the year ended 30/06/2022

B'NAI B'RITH HILLEL FOUNDATION (ALSO KNOWN AS UJS/HILLEL)

## LEGAL AND ADMINISTRATIVE INFORMATION

**Trustees:** M Barnett  
C R Bogush  
D E J Dangoor  
S W Debson  
E C Dwek  
J Flacks  
N Freedman UJS President (appointed 1/7/2021, resigned 30/6/2022)  
L Goldberg  
T M L Kunin (appointed 1/7/2021, resigned 8/9/2022)  
H Rose  
A Rose  
M J Simmons  
P Summerfield  
J Rosen (appointed 1/7/2022)  
Edward Isaacs (appointed 8/9/2022)

**Charity Number:** 313503

**Company Number:** 00546659

**Registered Office:** New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

**Independent Examiner:** Haines Watts London LLP  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

**Bankers:** Lloyds TSB  
Edgware Commercial Centre  
105-109 Station Road  
Edgware  
Middlesex  
HA8 7JL



# From the UJS President...

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I am exceptionally excited about the year ahead, which will bring tremendous opportunities for UJS. Having reconnected with Jewish students across the UK and Ireland in the wake of the pandemic I am inspired by the increase in engagement with UJS and our JSocs.

We have seen sustainable growth in Scotland and Ireland and welcomed several new Jewish societies into our national student community already. This includes Cork JSoc in Ireland at which thirty people attended a Succot event shortly after the society was founded.

Our sabbatical team are proud to be reviving some of the best programmes and events from UJS' history including the "Jewniversity Challenge" quiz show that brings different JSocs together; the Jewish student journal "Aleph" that is back in print after a few decades in hibernation and the "Lessons from Auschwitz - Universities" project which this year will bring hundreds of university leaders to the concentration camp as part of an educational initiative to educate about contemporary and historical antisemitism

Our team are also working on new projects including UJSix our flagship sixth form programme, shabbatonim bringing regional JSocs together, numerous speakers tours and sports programming that offers a new entryway into Jewish life on campus. It is an incredible privilege to lead UJS into 2023. I'm constantly energised by my visits to campuses which bring home to me the precious nature of Jewish student activity. I am proud to lead a team, and a union that will have a truly significant impact this year - one that will be felt for many years to come.

**Joel Rosen,**  
UJS President 2022/23



# From the Trustees

The UJS Trustees are as proud as ever to be enabling the student leadership of our entire Jewish community. This is a role we continue to believe in with vigour and continue to be inspired by each and every student and student leader we have the pleasure of working with and for. With almost 9,000 Jewish students at university, the need for UJS is clear, now more than ever before. Whether it is creating a home away from home by supporting every JSoc event on campus, or by providing spaces for Jewish students to spend time together, or supporting Friday Night dinners, or speaker tours, or trips to Israel and Europe, or our game-changing antisemitism awareness training reaching nearly 2,500 campus staff and leaders. As Trustees we are proudly embracing the challenge put before us—securing the future of this vital organisation to ensure generations of future leadership for the Jewish community.

In summer 2022 UJS launched a new 3 year strategy. The strategy, developed by Trustees in consultation with staff and students, laid out exactly where UJS is now, and where we will seek to be. It covered four primary and three additional priorities for the organisation:

- 1. Strengthen UJS' provision of services and reputation on campus with Jewish students and Jewish societies;**
  - 2. Create a pathway from Sixth Form to university by working with school Jewish societies and Jewish schools to ensure that UJS is a presence before the sixth formers arrive on campus;**
  - 3. Engage UJS alumni in order to grow robust support for Jewish students and UJS through networks to support employment after graduation and increase our donor base;**
  - 4. Secure long term and sustainable funding for the future of UJS by the end of 2025;**
- 
- I. Increase the UJS staff team on both the sabbatical and permanent side to support increases in activity;**
  - II. Enable physical, digital, and hybrid spaces within which students can define their own Judaism and carve out their own path(s) within a Jewish community they can feel comfortable in;**
  - III. Continue to increase and expand our Israel engagement with a clear focus on trips and educational (and immersive) experiences.**

You will see from this review of the year that Jewish student life is thriving and, with the generous support and assistance of our donors and patrons, UJS continues to be at the forefront of this life, making a significant and tangible difference to every part of Jewish life in the UK and Ireland.



Paul Summerfield  
Chair of Trustees



Joel Rosen  
UJS President 2022/23

## TRUSTEES' REPORT: REFERENCE AND ADMINISTRATIVE INFORMATION

The Trustees present their report together with the financial statements of B'nai B'rith Hillel Foundation ("the Charitable Company" or "the Charity") for the year ended 30 June 2022.

The accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association and the accounting policies set out in note 1 to the accounts and comply with the small company regime (Section 477) of the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

B'nai B'rith Hillel Foundation is established as a charitable company limited by guarantee with company number 00546659 and is a registered charity with the Charity Commission (No 313503). The Charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the Charity's objectives with no restrictions.

The Charity is generally known as Union of Jewish Students (UJS). Its principal office is at Amelie House, 221 Golders Green Road, London, NW11 9DQ.

The Trustees, who are also Directors for the purpose of company law, and who served during the year were:

- ⇒ Paul Summerfield (Chair)
- ⇒ Mark Barnett
- ⇒ Carolyn Bogush
- ⇒ Spencer Debson
- ⇒ Mitchell Simmons
- ⇒ Adam Rose
- ⇒ Hannah Rose
- ⇒ Nina Freedman (appointed 1 July 2021, resigned 30 June 2022)
- ⇒ Joel Rosen (appointed July 1 2022)
- ⇒ Toby Kunin (appointed 1 July 2021, resigned 8 September 2022)
- ⇒ Louise Goldberg
- ⇒ Judith Flacks
- ⇒ Elana Dwek
- ⇒ Daniel Dangoor
- ⇒ Edward Isaacs (appointed 8 September 2022)

Outgoing UJS President, Nina Freedman was replaced by incoming UJS President Joel Rosen on 1 July 2022.

### **Recruiting, appointing and induction of Trustees**

A new trustee may be nominated by a sitting trustee or proposed by a Senior Staff member. The nominee needs to be agreed by the Chair and ratified by the full Board.

The induction process for any newly appointed trustee includes an initial meeting with the Chair and the Board, together with meetings with the Chief Executive on fundraising, deployment of charitable resources, the grant making process, and powers and responsibilities of the Board.

## FINANCIAL REVIEW

### Reserves Policy

In view of the historic deficit in previous years, the Trustees consider it necessary to retain existing reserves amounting to at least 6 months expenditure in order to maintain and further develop the current levels of charitable activities. The Trustees aim to achieve this by judicious management of resources. In addition, as reported previously, the Trustees have increased the effectiveness of the fundraising activity of the charity with the objective of increasing the reserves.

The total funds held by the charity at 30 June 2022 are £1,243,923 (2021: £1,237,734), of which £106,241 (2021: £214,770) are restricted funds and £1,137,682 (2021: £1,022,964) unrestricted funds available for the general purposes of the charity. This is consistent with the above policy.

### Results

The results for the year, as shown in the Statement of Financial Activities on page 16, show a surplus of £6,189 (2021: surplus £155,298). In recent years strenuous efforts were made to reduce and eliminate year on year deficits. Given the ongoing impacts of COVID, the Charity originally made a provision for a deficit in 2021-22 if necessary, in order to provide an appropriate level of provision for the students. In the event, careful control of expenditure, which nevertheless increased to reflect post-COVID related activity on campus, resulted in a small surplus.

Total income fell to £666,834 (2021: £674,236), and donation income to £645,676 (2021: £649,983). We have continued our focus on increased donations from trusts and foundations.

Total costs increased to £660,645 (2021: £518,936), as following COVID, activities of the Charity began to pick up as indicated in notes 4,5 and 6 to the financial statements.

Details of changes in the fixed assets are shown in Note 13, 14 and 15 to the financial statements.

In the balance sheet, net assets increased to £1,243,923 (2021: £1,237,734) following the small surplus enjoyed in the year.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Organisational Structure

The Charity is administered by the Board of Trustees which is its governing body. The Board meets regularly to discuss and formulate policy which is then implemented by the professional team. Trustees are appointed to the Board in accordance with the Articles of Association. Pay and remuneration of the charity's key management personnel is set each year by the Board of Trustees. The starting salary was benchmarked considering the sector (similar communal charities, London Students' Unions and the National Union of Students). Pay increases are in line with expanding responsibilities and performance. Any increases are also considered alongside overall budget constraints.

### Relationship with Related Parties and Other Charities

The Charity has a relationship with the Yorkshire and Humberside B'nai B'rith Hillel Foundation.

### Risk Management - additional considerations

Additional risks are identified, assessed and controls established. Consequently, the Trustees are satisfied that the major risks identified have been mitigated.

The principal risks and uncertainties that the Trustees see as facing the Charity are:

Financial - the need to secure maintain and grow a consistent donor base from year to year.

Succession - with most of the team changing each year, and our work reliant on annually changing volunteers nationally, the Trustees are keen to ensure that the senior leadership and strategic continuity of the charity is maintained to deliver impact.

#### The Trustees' plans for managing those risks include:

Financial - generally, the need to secure our existing donations and identify a small number of new major donors. Specifically, to manage and minimise the anticipated operational deficits that may arise in future years.

Succession - the Trustees and the CEO have in place a planned transition process that allows for training new staff and retention of senior staff to ensure that at each transition the stability of the organisation is maintained and secured.

### Objectives and Activities

The objectives for which the Charity is established are the promotion in general of the educational and religious welfare of Jewish students ordinarily or temporarily resident in the United Kingdom and Ireland.

### Aims of the Charity

The aims of the Charity are to provide cultural support for Jewish students and spaces that will allow for this activity to take place. The aims also include the provision of offices, facilities and support for the Union of Jewish Students of the United Kingdom and Ireland.

## **Public Benefit**

The Trustees have complied with section 4 of the Charities Act 2005 and have paid due regard to guidance published by the Charity Commission in deciding what activities the Charity should undertake. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

The main activities undertaken to further the Charity's purposes for the public benefit are:

- Fulfilling our charitable objectives to promote the education and religious welfare of Jewish students. This includes facilitating access to kosher food and accommodation, support for Sabbath and Jewish Festival activity, and funds, speakers and materials for educational activities. This contributes to the equality, inclusion and diversity of the UK's Higher Education sector.
- Developing community and civic volunteers who are engaged in activities to promote community cohesion, challenge stigma surrounding mental health, and connect students with volunteering for local communities.
- Engaging hundreds of student volunteers and thousands of students with work expanding understanding of racism and promoting positive alternatives to sometimes divisive issues on campus and within society.

## **Objectives for the Year Ahead**

The objectives for the year ahead and beyond are to continue its commitment to Jewish student life across the UK and Ireland by:

- Equipping Jewish students to deliver a greater amount and range of peer-led and high-quality Jewish education, including social action and volunteering, inspired by Jewish values.
- Enabling and empowering more Jewish students to take active roles within their local and national student unions, and through interfaith activity and social change project, thus contributing to diverse and inclusive campus communities.
- Working with local communities, university authorities and specific philanthropists to provide efficient and sustainable access to kosher and safe spaces for Jewish students and Jewish activity. This is our contribution to enabling campus communities to cater to diverse students.
- Further increasing our digital footprint and reach.

## **Strategies for Achieving Objectives**

The Charity's strategy for achieving these objectives is to continue to:

- Promote student welfare and advance their interests nationally and on campus.
- Create and deliver powerful campaigns: fighting prejudice that targets Jewish people and other minorities advancing the inclusion of Jewish people within wider society and of marginalised groups within our Jewish community and inspiring education and action on the issues that matter to us.
- Locally, nationally and internationally, run diverse and dynamic programmes facilitate access to kosher food and accommodation proudly and passionately engage with Israel Initiate inspiring interfaith projects and spearhead and support social action (tikkun olam).
- Invest further in our digital output.

# Our Impact

---

**4,000**

new students  
joined UJS

**5**

new JSocs

**£663k**

raised to directly  
support Jewish  
campus life

**15,000**

Friday Night meals  
provided with funding  
from UJS

**100k**

comments, likes and  
shares across our social  
media platforms

**1,000+**

voters in the UJS  
Presidential election

**350**

participants in the  
UJS conference

**300+**

attendees at the UK's  
largest cross-communal  
student shabbaton

**100+**

motions submitted to  
the UJS Conference

**50+**

students nominated  
for awards at the UJS  
Student Awards

**40+**

visits to campuses in  
Wales, Ireland, Northern  
Ireland and Scotland



UJS' TikTok channel  
was launched

# Our Work

---



## Pizza in the Park

Bringing nearly 100 students together to launch the year and reconnect after the isolation of COVID.

## Antisemitism awareness weeks

Through stalls, talks and events, raising awareness amongst the wider student population about the history and impact of antisemitism on campus



## Supporting Jewish Students Conference

A conference of academics, Vice Chancellors and welfare staff were brought together by UJS to learn about Jewish student life, hear from a panel of Jewish students, and understand the day-to-day experiences of students on their campuses.





## UJS Convention

Re-launched a national weekend of learning, Jewish cross-communalism, and community building celebrations in the centre of the country. Students from nearly every JSoc attended the weekend where they heard from exceptional speakers, had peer-led sessions and celebrated their Judaism together in every and whichever way they chose.

## Chanukah on Ice

Working with our London JSocs, Chanukah on Ice saw a sell-out crowd with a lengthy waiting list! More than 100 London students came together to skate, eat doughnuts and celebrate Chanukah across London Jewish Societies.



## UJS Policy Conference

With more than 100 policies to debate and discuss, and more than 350 people doing it, this year's conference was unlike any before. Motions from social action, to Israel, to Zionism, to LGBTQ+ rights, to fighting for justice and so much more were discussed, debated and voted on in the first of its kind hybrid conference.

## Uyghur Protest

UJS led the community and the worldwide student community in standing together with the persecuted Uyghur minority in China. From demonstrations, to letter writing campaigns, to representations to Governments in the UK and Europe.



## Piece to Peace

UJS relaunched our Piece to Peace campaign, hosting stalls and speakers across the country to engage all students, Jewish and not, on the prospects and hopes for peace.

## UJS Student Awards

With over 200 attendees, more than 20 award winners, esteemed UJS alumni and community leaders, the event was a wonderful awards evening celebrating the exceptional work of our students across the UK and Ireland.

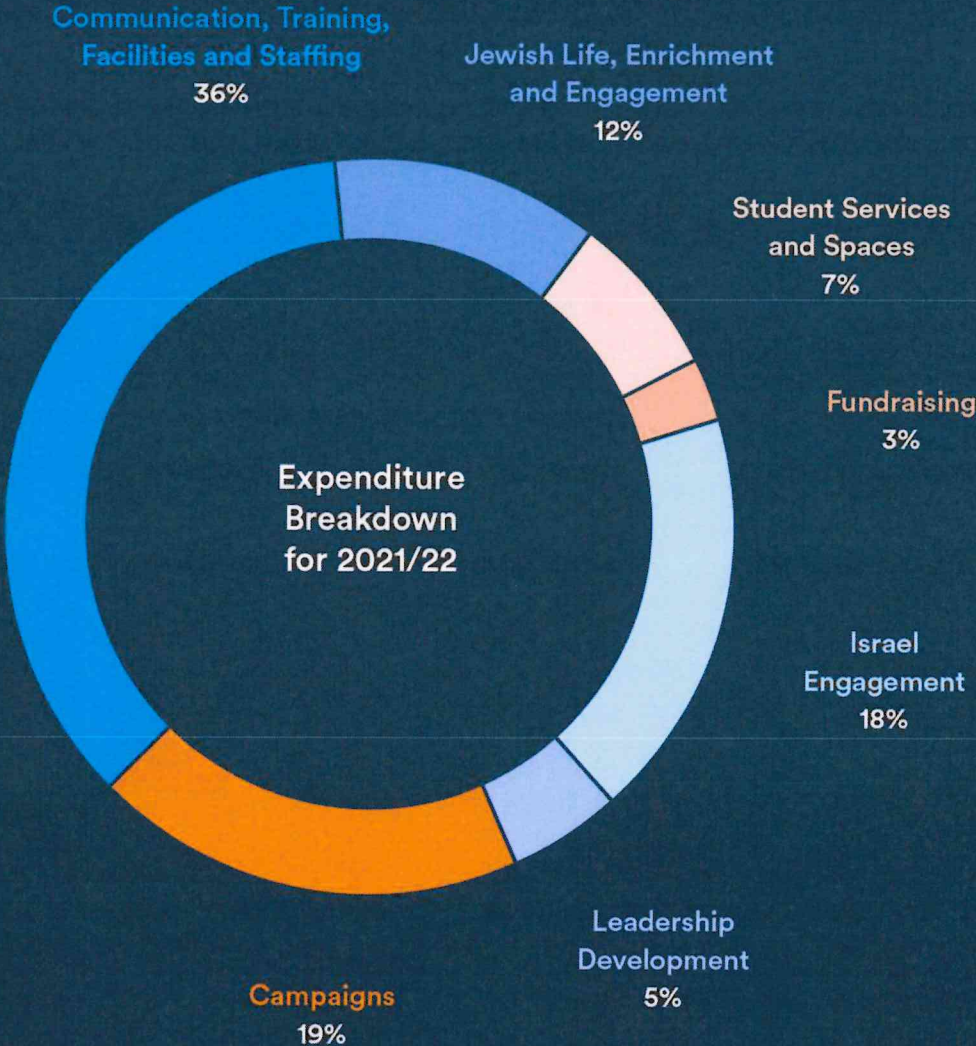


# Financial Review

UJS has continued to slowly work its way back to the level of income we were able to project pre-pandemic. This year our income has once again surpassed our projections, and we continue to see success in our fundraising, no doubt due to the ongoing exceptional delivery and programming each UJS team has produced.

Due to diligent spending, UJS has been able to keep productivity high whilst ensuring spending is kept at a sensible level without losing any quality.

The pie chart below shows the expenditure breakdown for 2021/22.



## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees, who are also the directors of B'nai B'rith Hillel Foundation for the purpose of company law, are responsible for preparing the Report of the Trustee's and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the Charitable Company for that year.

### **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 Charities SORP.
- make judgements and estimates that are reasonable and prudent.
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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.

## TRUSTEES' REPORT: LOOKING AHEAD-COMPLIANCE

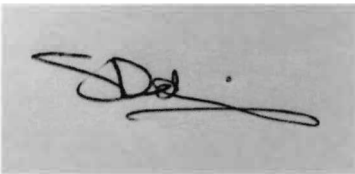
### **Fundraising compliance**

The Charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising, No professional fundraisers are used by the charity.

### **Disclosure of information to the Independent Examiners**

Each of the Trustees has confirmed that there is no information of which they are aware, but of which the auditors are unaware, which is relevant to the Independent Examination. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the Independent Examiners are aware of such information.

This report was approved by the Trustees on 27 March 2023 and signed their behalf by:

A handwritten signature in black ink, appearing to be 'S. Debson', written on a light-colored background.

Spencer Debson (Treasurer)

**Independent Examiner's Report to the Trustees of  
B'Nai B'rith Hillel Foundation  
(Also known as UJS/Hillel)**

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**Independent examiner's report to the trustees of B'Nai B'rith Hillel Foundation (Also known as UJS/Hillel)**

I report to the Charity trustees on my examination of the accounts of B'nai B'rith Hillel Foundation ("the Charitable Company" or "the Charity") for the year ended 30 June 2022.

**Responsibilities and basis of report**

As the Charity's trustees of the Charitable Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charitable Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ACCA which is one of the listed bodies.

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

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

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



Daley Tyndale FCCA  
Haines Watts  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

Date: 27/3/2023

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Statement of Financial Activities  
for the year ended 30 June 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	635,676	10,000	645,676	649,983
<b>Charitable activities</b>	3				
Charitable activities		20,414	-	20,414	24,253
Other income		<u>744</u>	<u>-</u>	<u>744</u>	<u>-</u>
<b>Total</b>		<u>656,834</u>	<u>10,000</u>	<u>666,834</u>	<u>674,236</u>
<b>Expenditure on</b>					
Raising funds	4	68,935	-	68,935	57,545
<b>Charitable activities</b>	5				
Charitable activities		<u>473,181</u>	<u>118,529</u>	<u>591,710</u>	<u>461,393</u>
<b>Total</b>		<u>542,116</u>	<u>118,529</u>	<u>660,645</u>	<u>518,938</u>
<b>NET INCOME/(EXPENDITURE)</b>		114,718	(108,529)	6,189	155,298
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>1,022,964</u>	<u>214,770</u>	<u>1,237,734</u>	<u>1,082,436</u>
<b>Total funds carried forward</b>		<u><u>1,137,682</u></u>	<u><u>106,241</u></u>	<u><u>1,243,923</u></u>	<u><u>1,237,734</u></u>

The notes form part of these financial statements

**B'NAI B'RITH HILLEL FOUNDATION**  
(ALSO KNOWN AS UJS/HILLEL) (REGISTERED NUMBER: 00546659)

**Balance Sheet**  
**30 June 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	2,017	3,233
Investments	15	<u>517,176</u>	<u>517,176</u>
		519,193	520,409
<b>Current assets</b>			
Debtors	16	99,544	1,923
Cash at bank		<u>671,879</u>	<u>768,748</u>
		771,423	770,671
<b>Creditors</b>			
Amounts falling due within one year	17	(46,693)	(53,346)
		<u>724,730</u>	<u>717,325</u>
<b>Net current assets</b>			
		1,243,923	1,237,734
<b>Total assets less current liabilities</b>			
		<u>1,243,923</u>	<u>1,237,734</u>
<b>NET ASSETS</b>			
		<u>1,243,923</u>	<u>1,237,734</u>
<b>Funds</b>	19		
Unrestricted funds		1,137,682	1,022,964
Restricted funds		<u>106,241</u>	<u>214,770</u>
<b>Total funds</b>		<u>1,243,923</u>	<u>1,237,734</u>

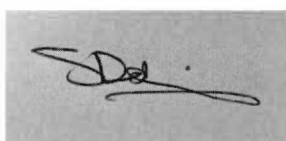
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 March 2023 and were signed on its behalf by:



S W Debson - Trustee

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Cash Flow Statement  
for the year ended 30 June 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(97,613)</u>	<u>177,606</u>
Net cash (used in)/provided by operating activities		<u>(97,613)</u>	<u>177,606</u>
<b>Cash flows from investing activities</b>			
Sale of tangible fixed assets		<u>744</u>	<u>-</u>
Net cash provided by investing activities		<u>744</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>768,748</u>	<u>591,142</u>
Cash and cash equivalents at the end of the reporting period		<u>671,879</u>	<u>768,748</u>

The notes form part of these financial statements

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Cash Flow Statement  
for the year ended 30 June 2022**

<b>1.</b>	<b>Reconciliation of net income to net cash flow from operating activities</b>	<b>2022</b>	<b>2021</b>
		£	£
	<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	6,189	155,298
	<b>Adjustments for:</b>		
	Depreciation charges	1,216	1,216
	Profit on disposal of fixed assets	(744)	-
	(Increase)/decrease in debtors	(97,621)	34,022
	Decrease in creditors	<u>(6,653)</u>	<u>(12,930)</u>
	<b>Net cash (used in)/provided by operations</b>	<u>(97,613)</u>	<u>177,606</u>
<b>2.</b>	<b>Analysis of changes in net funds</b>		
		<b>At 1/7/21</b>	<b>Cash flow</b>
		£	£
	<b>Net cash</b>		
	Cash at bank	<u>768,748</u>	<u>(96,869)</u>
		<u>768,748</u>	<u>671,879</u>
		<u>768,748</u>	<u>(96,869)</u>
	<b>Total</b>	<u>768,748</u>	<u>671,879</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements  
for the year ended 30 June 2022**

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**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared in sterling (£), which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the Trustees, there are no critical accounting estimates and judgements which require disclosure.

**Incoming resources**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on a regular basis.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Head Office.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

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**1. Accounting policies - continued**

**Resources expended**

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Government grants**

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

**Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the accounts.

Investment income, gains and losses are allocated to the appropriate fund.

**Intangible fixed assets other than goodwill**

Identifiable website development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs	Over 3 years
---------------------------	--------------

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	-	Straight line over the life of the original lease
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**Taxation**

The Charity is exempt from corporation tax on its charitable activities.

**Financial instruments**

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

Financial instruments are recognised in the Charity's Balance Sheet when the Charity becomes party to the contractual provisions of the instrument.

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

**Basic financial assets**

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

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

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**1. Accounting policies - continued**

**Financial instruments - continued**

**Basic financial liabilities**

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

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

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Charitable Company operates a defined contribution pension scheme. Contributions payable to the Charitable Company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Direct taxation**

As a charity the company is generally exempt from income and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Going concern**

The Trustees have considered the effect of current economic conditions that continue to cause significant disruption to the Charity's operations. The Trustees have taken steps to reduce staff costs and expenditure on charitable activities and have utilised the Coronavirus Job Retention Scheme during the year. The Trustees are satisfied that the Charity has sufficient cash resources to enable it to continue operating for at least the next 12 months. Accordingly, at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

**2. Donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total funds</b>	<b>2021 Total funds</b>
	£	£	£	£
Donations and gifts	483,515	162,161	645,676	649,983
Grants	20,414	-	20,414	24,253
Other income	744	-	744	-
	<u>504,673</u>	<u>162,161</u>	<u>666,834</u>	<u>674,236</u>

**3. Income from charitable activities**

	<b>Activity</b>	<b>2022</b>	<b>2021</b>
		£	£
Charitable income	Charitable activities	<u>20,414</u>	<u>24,253</u>

**4. Raising funds**

**Raising donations and legacies**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2022 Total funds</b>	<b>2021 Total funds</b>
	£	£	£	£
Staff costs	33,532	-	33,532	30,060
Staging fundraising events	35,403	-	35,403	27,485
	<u>68,935</u>	<u>-</u>	<u>68,935</u>	<u>57,545</u>

**5. Charitable activities costs**

	<b>Direct Costs (see note 6)</b>	<b>Grant funding of activities (see note 7)</b>	<b>Support costs (see note 8)</b>	<b>Totals</b>
	£	£	£	£
Charitable activities	<u>491,667</u>	<u>53,295</u>	<u>46,748</u>	<u>591,710</u>

**6. Direct costs of charitable activities**

	<b>2022</b>	<b>2021</b>
	£	£
Staff costs	273,223	206,280
Jewish student centre expenses	44,583	33,761
Leadership, development and training	26,422	37,000
Conferences and events	-	1,756
Conferences and events	100,131	23,423
Educational trips and activities	3,875	3,025
University society funding	13,351	5,709
ICT and telecommunications	5,129	6,663
Other expenditure	18,453	5,873
Israel Fellows	5,284	2,988
Depreciation	1,216	1,216
	<u>491,667</u>	<u>327,694</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

<b>7. Grants payable</b>		
	<b>2022</b>	<b>2021</b>
	£	£
Charitable activities	<u>53,295</u>	<u>58,500</u>
The total grants paid to institutions during the year was as follows:		
	<b>2022</b>	<b>2021</b>
	£	£
Welfare grant		
	<u>53,295</u>	<u>58,500</u>

During the year, the entity made welfare grants of £53,295 (2021: £58,500) to individuals.

The Charity has made use of the exemptions included in Charities SORP section 16.21 stating that details of the recipient of a grant are not required where grants are made to individuals or where total grants to a particular institution are not material in the context of institutional grants.

<b>8. Support costs</b>			
	<b>Other</b>	<b>Governance costs</b>	<b>Totals</b>
	£	£	£
Charitable activities	<u>38,589</u>	<u>8,159</u>	<u>46,748</u>

Support costs, included in the above, are as follows:

<b>Other</b>		
	<b>2022</b>	<b>2021</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	£	£
Repairs & maintenance	707	786
Printing, postage & stationery	1,921	4,120
Bank charges	4,060	1,273
Legal and professional costs	605	515
Insurance	10,800	12,198
IT expenses	11,276	17,172
Telecommunications	8,733	12,658
Other expenses	<u>487</u>	<u>67</u>
	<u>38,589</u>	<u>48,789</u>
<b>Governance costs</b>		
	<b>2022</b>	<b>2021</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	£	£
Accountancy and legal fees	<u>8,159</u>	<u>26,410</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

**9. Net income/(expenditure)**

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

	<b>2022</b>	<b>2021</b>
	£	£
Depreciation - Owned assets	608	1,216
Surplus on disposals of fixed assets	<u>(744)</u>	<u>-</u>

**10. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**Trustees' expenses**

Trustees expenses of £835 (2021: £Nil) was paid for the year ended 30 June 2022.

**11. Staff costs**

	<b>2022</b>	<b>2021</b>
	£	£
Wages and salaries	273,661	214,364
Social security costs	26,320	15,682
Other pension costs	<u>6,774</u>	<u>6,294</u>
	<u><b>306,755</b></u>	<u><b>236,340</b></u>

The key management personnel of the charity comprise the Trustees, CEO and Finance Manager.

The total employee benefits of the key management personnel of the charity were £82,710 (2021: £86,979).

The average monthly number of employees during the year was as follows:

	<b>2022</b>	<b>2021</b>
Charitable, administration & fundraising	<u>10</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**12. Comparatives for the statement of financial activities**

	<b>Unrestricted fund</b>	<b>Restricted fund</b>	<b>Total funds</b>
	£	£	£
<b>Income and endowments from</b>			
Donations and legacies	474,153	175,830	649,983
<b>Charitable activities</b>			
Charitable activities	<u>24,253</u>	<u>-</u>	<u>24,253</u>
<b>Total</b>	<u><b>498,406</b></u>	<u><b>175,830</b></u>	<u><b>674,236</b></u>
<b>Expenditure on</b>			
Raising funds	57,545	-	57,545
<b>Charitable activities</b>			
Charitable activities	<u>389,683</u>	<u>71,710</u>	<u>461,393</u>
<b>Total</b>	<u><b>447,228</b></u>	<u><b>71,710</b></u>	<u><b>518,938</b></u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

12. Comparatives for the statement of financial activities - continued	Unrestricted fund £	Restricted fund £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET INCOME</b>	51,178	104,120	155,298
<b>Reconciliation of funds</b>			
Total funds brought forward	971,786	110,650	1,082,436
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds carried forward</b>	<u>1,022,964</u>	<u>214,770</u>	<u>1,237,734</u>
<b>13. Intangible fixed assets</b>			<b>Development costs £</b>
<b>Cost</b>			
At 1 July 2021 and 30 June 2022			<u>15,332</u>
<b>Amortisation</b>			
At 1 July 2021 and 30 June 2022			<u>15,332</u>
<b>Net book value</b>			
At 30 June 2022			<u>          </u>
At 30 June 2021			<u>          </u>
<b>14. Tangible fixed assets</b>			<b>Short leasehold £</b>
<b>Cost</b>			
At 1 July 2021			42,900
Disposals			<u>(17,950)</u>
At 30 June 2022			<u>24,950</u>
<b>Depreciation</b>			
At 1 July 2021			39,667
Charge for year			1,216
Eliminated on disposal			<u>(17,950)</u>
At 30 June 2022			<u>22,933</u>
<b>Net book value</b>			
At 30 June 2022			<u>2,017</u>
At 30 June 2021			<u>3,233</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

15. Fixed asset investments	2022 £	2021 £
Shares	1	1
Loans	<u>517,175</u>	<u>517,175</u>
	<u>517,176</u>	<u>517,176</u>
		<b>Investments in subsidiaries £</b>
<b>Market value</b>		
At 1 July 2021 and 30 June 2022		<u>1</u>
<b>Net book value</b>		
At 30 June 2022		<u>1</u>
At 30 June 2021		<u>1</u>
		<b>Loans to group undertakings £</b>
At 1 July 2021 and 30 June 2022		<u>517,175</u>

There were no investment assets outside the UK.

The Charitable Company's investments at the Balance Sheet date in the share capital of companies include the following:

**Union of Jewish Students Limited**

Registered office: New Derwent House, 69-73 Theobalds Road, London, WC1X 8TA

Nature of business: Dormant

Class of share:	% holding	2022 £	2021 £
Ordinary	100	1	1
Aggregate capital and reserves		1	1

**The Yorkshire and Humberside B'nai B'rith Hillel Foundation**

Included in fixed asset investments is £517,175 which relates to that part of the refurbishment costs advanced by the charity for the Hillel House in Leeds, a property owned by The Yorkshire and Humberside B'nai B'rith Hillel Foundation. As agreed by the Trustees, a legal deed dated 29th June 2017 was signed expressing the view that if the Hillel House was to be sold at some future time, an amount equal to the amount of the refurbishment costs shall be paid by The Yorkshire and Humberside B'nai B'rith Hillel Foundation to B'nai B'rith Hillel Foundation, subject to The Yorkshire and Humberside B'nai B'rith Hillel Foundation retaining such proportion of the net sale proceeds of the property as may be required in order to maintain adequate provision for the Jewish students in Leeds at that time. Notwithstanding this, B'nai B'rith Hillel Foundation continues to financially support Jewish students in Leeds in terms of their activities, spaces to hold their activities and the provision of kosher food.

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

<b>16. Debtors: amounts falling due within one year</b>			<b>2022</b>	<b>2021</b>
			£	£
Other debtors			1	1,251
Prepayments and accrued income			<u>99,543</u>	<u>672</u>
			<u>99,544</u>	<u>1,923</u>
 <b>17. Creditors: amounts falling due within one year</b>			 <b>2022</b>	 <b>2021</b>
			£	£
Trade creditors			16,343	17,099
Social security and other taxes			5,090	6,421
Amounts owed to subsidiary undertakings			1	1
Other creditors			11,602	775
Accruals and deferred income			<u>13,657</u>	<u>29,050</u>
			<u>46,693</u>	<u>53,346</u>
 <b>18. Analysis of net assets between funds</b>			 <b>2022</b>	 <b>2021</b>
	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>fund</b>	<b>fund</b>	<b>funds</b>	<b>funds</b>
	£	£	£	£
Fixed assets	2,017	-	2,017	3,233
Investments	517,176	-	517,176	517,176
Current assets	655,182	116,241	771,423	770,671
Current liabilities	<u>(36,693)</u>	<u>(10,000)</u>	<u>(46,693)</u>	<u>(53,346)</u>
	<u>1,137,682</u>	<u>106,241</u>	<u>1,243,923</u>	<u>1,237,734</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

**18. Analysis of net assets between funds - continued**

**Restricted funds**

	Balance as at 1 July 2021 £	Income £	Expenditure £	Balance as at 30 June 2022 £
28 campus project (Israel Fellows)	96,811	10,000	(5,884)	100,927
Real deal anonymous funder	1,753	-	(1,753)	-
UJIA funding	110,892	-	(110,892)	-
Reading	5,064	-	-	5,064
Kings college	250	-	-	250
	<u>214,770</u>	<u>10,000</u>	<u>(118,529)</u>	<u>106,241</u>

UJIA funding - 75% of this went to core UJS operations, 25% was targeted at supporting our Israel Engagement programmes. These programmes provide educational experiences that enable Jewish students to develop personal and committed relationships with Israel as part of developing their Jewish identity.

Real Deal Funder - a generous USA based charitable foundation is supporting UJS to provide educational experiences offering an introduction to Israel and an introduction to the Israeli- Palestinian conflict. These trips are for students from a diverse range of faiths and cultures.

Israel Fellows - This programme provides funds, speakers and resources to enable Jewish Society and Israel Society volunteers to run events on Israeli history, culture and society with students from a wide range of backgrounds and faiths.

Reading - These funds are restricted for funding activity by Reading J-Soc or activity that supports Reading J-Soc.

**19. Movement in funds**

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
<b>Unrestricted funds</b>			
General fund	1,022,964	114,718	1,137,682
<b>Restricted funds</b>			
Restricted fund	214,770	(108,529)	106,241
<b>TOTAL FUNDS</b>	<u>1,237,734</u>	<u>6,189</u>	<u>1,243,923</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	656,834	(542,116)	114,718
<b>Restricted funds</b>			
Restricted fund	10,000	(118,529)	(108,529)
<b>TOTAL FUNDS</b>	<u>666,834</u>	<u>(660,645)</u>	<u>6,189</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

**19. Movement in funds - continued**

**Comparatives for movement in funds**

	<b>At 1/7/20</b>	<b>Net movement in funds</b>	<b>At 30/6/21</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	971,786	51,178	1,022,964
<b>Restricted funds</b>			
Restricted fund	110,650	104,120	214,770
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,082,436</u></b>	<b><u>155,298</u></b>	<b><u>1,237,734</u></b>

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Movement in funds</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	498,406	(447,228)	51,178
<b>Restricted funds</b>			
Restricted fund	175,830	(71,710)	104,120
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>674,236</u></b>	<b><u>(518,938)</u></b>	<b><u>155,298</u></b>

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

	<b>At 1/7/20</b>	<b>Net movement in funds</b>	<b>At 30/6/22</b>
	£	£	£
<b>Unrestricted funds</b>			
General fund	971,786	165,896	1,137,682
<b>Restricted funds</b>			
Restricted fund	110,650	(4,409)	106,241
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b><u>1,082,436</u></b>	<b><u>161,487</u></b>	<b><u>1,243,923</u></b>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2022**

**19. Movement in funds - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	1,155,240	(989,344)	165,896
<b>Restricted funds</b>			
Restricted fund	185,830	(190,239)	(4,409)
<b>TOTAL FUNDS</b>	<u>1,341,070</u>	<u>(1,179,583)</u>	<u>161,487</u>

**20. Related party disclosures**

B'nai B'rith Hillel Foundation shares common trustees with The Yorkshire and Humberside B'nai B'rith Hillel Foundation. During the year, the Foundation incurred expenses totalling £nil (2021: £nil) on behalf of The Yorkshire and Humberside B'nai B'rith Hillel Foundation with respect to property held by the related party. Please refer to note 13 for details related to expenditure at the Hillel House in Leeds. The balance of £517,175 (2021: £517,175), representing the refurbishment costs incurred in prior years, is included in investments at the year end. Please refer to note 15 for details of the recoverability of this balance.

During the year trustees made donations totalling £1,355 (2021: £2,675).

**B'NAI B'RITH HILLEL FOUNDATION**

England & Wales - Charity number 313503

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# Accounts

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**Report of the Trustees and  
Unaudited Financial  
Statements for the Year Ended  
30 June 2021 for  
B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**



Haines Watts (City) LLP  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Contents of the Financial Statements  
for the year ended 30 June 2021**

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**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Reference and Administrative Details  
for the year ended 30 June 2021**

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<b>Trustees</b>	M Barnett CR Bogush D E J Dangoor (appointed 19/5/2021) SW Debson EC Dwek (appointed 19/5/2021) J Flacks (appointed 28/8/2020) N Freedman (appointed 1/7/2021) L Goldberg (appointed 28/8/2020) TM L Kunin (appointed 1/7/2021) H Rose A Rose M J Simmons P Summerfield
<b>Registered office</b>	New Derwent House 69-73 Theobalds Road London WC1X STA
<b>Registered company number</b>	00546659 (England and Wales)
<b>Registered charity number</b>	313503
<b>Independent examiner</b>	Haines Watts (City) LLP Chartered Accountants New Derwent House 69-73 Theobalds Road London WC1X STA
<b>Bankers</b>	Lloyds TSB Edgware Commercial Centre 105-109 Station Road Edgware Middlesex HAS 7JL



# Looking back



Over a year on, and the pandemic still looms. Not only despite the pandemic, but also because of it, Jewish students are more vocal, passionate, and creative than ever before about their advocacy and engagement with their Judaism.

Jewish students in the last year have shown how Jewish life on campus is not simply surviving, but thriving.

UJS has taken, and continues to take, an active role in nurturing the next (and current) leaders of our community, who continue to bravely stand up to defend the rights and religious freedoms of Jewish students at universities across the United Kingdom and Ireland. Our students have been pioneering bold new campaigns from Israel advocacy and engagement to social action and liberation.

This past year has shown that our students need UJS to be a guiding force for good on campus: A Union of Jewish Students, and a Union FOR Jewish Students.

James Harris

UJS President 2020-2021

# Looking forward



This year at UJS will be like no other. We are faced with the incredible opportunity of reconnecting with thousands of students in a new, exciting way. The past year has left a vacuum of loneliness and anxiety that we are uniquely able to fill. As the representative voice of Jewish students, we can help them find their feet in this ever-changing world and provide the tailored support that they need.

Taking forward the lessons we have learnt from the pandemic, we will be looking at a hybrid model that combines our strong online presence with the quality of in-person events. This will allow us to engage more students than ever before, with the potential for both national events and localised community action. It is so important that we maximise all of resources in order to reach as many students as possible.

I am so honoured to be leading UJS into its next year of work and to have the opportunity to enrich the lives of Jewish students. My Jewish student experience was so heavily shaped by my involvement with UJS and this is something I hope to pass on to the next generation of students. The coming year will focus on reintroducing the in-person community that we have all been missing in our year of isolation. As well as Friday Night Dinners and social events (the bread and butter of J-Soc life) we will bring a vivid range of programmes and campaigns that hope to inspire and excite our students. The greatest things are yet to come!

Nina Freedman

UJS President 2021-2022

From the Trustees

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The UJS Trustees are proud to continue to be entrusted as the guardians of the Union of Jewish Students on behalf of the entire Jewish community. This is a role we take on, knowing the potential of this pillar organisation of our community, and understanding the impact if we fail in our task. In any one year, we stand by the 8,500 Jewish students on campus and we support the small, professional team. Equally, we ensure the long-term stability of UJS, not only to support the students of today, but to ensure UJS is in a strong position to assist Jewish students in future years. In turn, this will benefit the future of our community.

Covid had a significant impact on Jewish students, affecting their mental health as well as their physical health. The impact of Covid also led to significant cuts to our activities, closure of Hillel Houses and the transition to an online provision of services. As it happens, in 2019 (before Covid), UJS Trustees had recommended the UJS team become digitally proficient and for UJS to become a "digital first" organisation. Nobody could have foreseen the absolute need for this, but it led to a very quick and easy pivot as Covid hit. Indeed, during this year, we engaged a million individuals from across the globe and across the spectrum of Jewish engagement and belief in our online content. UJS produced 2,000 hours of video content, hosted 250+ live events, and even in a year of fully online engagement, UJS signed up over 1,100 new members.

Entering this year, the prospect of fundraising seemed tough. Charities were struggling and in some cases closing their doors, and philanthropists were struggling to keep up with the demand. UJS expected a year where we had to make some exceptionally tough decisions. But, thanks to the incredibly hard work of the UJS professional team, supported by the Trustees, UJS was not only able to survive, but to exceed our fundraising target whilst delivering superb content and programming at less cost than projected.

You will see, as we review the year that UJS was absolutely central and vital to the success of the 70+ Jewish societies and their activities in this past year. We are proud to be able to showcase just a small part of our work in this review, and to be able to show you just some of the highlights of a year that, whilst being fraught with challenges, was nevertheless a year where we at UJS were proudly leading, defending and enriching Jewish student life.



Paul Summerfield  
Chair of Trustees



Nina Freedman  
UJS President 2021/22

**TRUSTEES' REPORT: REFERENCE AND ADMINISTRATIVE INFORMATION  
For the year ended 30 June 2021**

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The Trustees present their report together with the financial statements of the company for the year ended 30 June 2021.

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association and the accounting policies set out in note 1 to the accounts and comply with the small company regime (Section 419) of the Companies Act 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015).

B'nai B'rith Hillel Foundation is established as a charitable company limited by guarantee with company number 00546659 and is a registered charity with the Charity Commission (No 313503). The charity's affairs are governed by its Memorandum and Articles of Association which allows for any activities covered by the charity's objectives with no restrictions.

The charity is generally known as Union of Jewish Students (UJS). Its principal office is 1 Torriano Mews, London NW5 2RZ.

The Trustees, who are also Directors for the purpose of company law, and who served during the year were:

Paul Summerfield (Chair)  
Maurice Helfgott (resigned 7 July 2020)  
Mark Barnett  
Carolyn Bogush  
Spencer Debson  
Paul Koopman (resigned 14 July 2021)  
Mitchell Simmons  
Adam Rose  
Hannah Rose  
Nina Sandler (resigned 7 July 2020)  
Nina Freedman (appointed 1 July 2021)  
Jodie Franks (appointed 1 July 2020, resigned 19 May 2021)  
Louise Goldberg (appointed 28 August 2020)  
Judith Flacks (appointed 28 August 2020)  
Elana Dwek (appointed 19 May 2021)  
Daniel Dangoor (appointed 19 May 2021)

Outgoing UJS President, James Harris was replaced by incoming UJS President Nina Freedman on 1 July 2021.

### **Recruiting, appointing and induction of Trustees**

A new trustee may be nominated by a sitting trustee or proposed by a Senior Staff member. The nominee needs to be agreed by the Chair and ratified by the full Board.

The induction process for any newly appointed trustee includes an initial meeting with the Chair and the Board, together with meetings with the Chief Executive on fundraising, deployment of charitable resources, the grant making process, and powers and responsibilities of the Board.

**FINANCIAL REVIEW  
For the year ended 30 June 2021**

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### **Reserves Policy**

In view of the deficit in previous years the Trustees consider it necessary to retain and if possible, increase existing reserves to a minimum of 6 months expenditure to maintain and further develop the current levels of charitable activities. The Trustees aim to achieve this by judicious management of resources. In addition, as reported previously, the Trustees have increased the effectiveness of the fundraising activity of the charity with the objective of increasing the reserves.

The total funds held by the charity at 30 June 2021 are £1,237,734, of which £214,770 are restricted funds and £1,022,964 unrestricted funds available for the general purposes of the charity. This is in line with the above policy.

### **Results**

The results for the year, as shown in the Statement of Financial Activities on page 10, show a surplus of £155,298 (2020: surplus £316,095).

In recent years strenuous efforts were made to reduce and eliminate year on year deficits. Over the last 2 years, 2019-20 and 2020-21, the charity has been impacted significantly by Covid-19. In 2019-20 a deficit would have been reported but this was then more than offset by a substantial unanticipated legacy received in June 2020 for which we are most grateful. For 2020-21, with the continued uncertainties from Covid-19, the charity originally made provision for a deficit if necessary, in order to provide an appropriate level of provision for students. In the event, judicious control of expenditure more than offset reduced income resulting in a surplus. Total income fell to £674,236 (2020: £1,082,861), and donation income to £649,983 (2020: £1,058,537). We have continued our focus on increasing donations from trusts and foundations in demanding circumstances.

Total costs further decreased by 33% to £518,938 (2020: £766,766 already 35% down on prior year), reflecting the cost savings referred to above and indicated in notes 4,5 and 6 to the financial statements.

Details of changes in the fixed assets are shown in Notes 13,14 and 15 to the financial statements.

In the balance sheet, net assets increased to £1,237,734 (2020: £1,082,436), as a result of both cost savings and the legacy income referred to above.

**STRUCTURE, GOVERNANCE AND MANAGEMENT  
For the year ended 30 June 2021**

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**Organisational Structure**

The charity is administered by the Board of Trustees which is its governing body. The Board meets regularly to discuss and formulate policy which is then implemented by the professional team. Trustees are appointed to the Board in accordance with the Articles of Association. Pay and remuneration of the charity's key management personnel is set each year by the Board of Trustees. The starting salary was benchmarked considering the sector (similar communal charities, London Students' Unions and the National Union of Students). Pay increases are in line with expanding responsibilities and performance. Any increases are also considered alongside overall budget constraints.

**Relationship with Related Parties and Other Charities**

The charity has a relationship with the Yorkshire and Humberside B'nai B'rith Hillel Foundation.

**Risk Management - Impact of Covid-19**

The Trustees have considered the potential ongoing impact on income of Covid, which can be uncertain and considerable, and continue to consider carefully all expenditure and put in place contingency plans so that we can continue to represent Jewish students in the best way possible whilst being compliant with government restrictions. At the time of writing these restrictions have been largely eased and student activity on campus is re- turning to pre-covid near normal. Notwithstanding, there continues to be a significant impact on fundraising. We continue to strive to deliver our core purpose of leading defending and enriching Jewish student lives whilst maintaining an adaptable approach to service delivery.

**Risk Management - additional considerations**

Additional risks are identified, assessed and controls established. Consequently, the Trustees are satisfied that the major risks identified have been mitigated.

The principal risks and uncertainties that the Trustees see as facing the charity are:

Succession - with most of the team changing each year, and our work reliant on annually changing volunteers nationally, the Trustees are keen to ensure that the senior leadership and strategic continuity of the charity is maintained to deliver impact.

**The Trustees' plans for managing those risks include:**

Financial - generally, the need to secure our existing base of donors and identify new major donors. During the year we have expanded this remit to include US based entities; specifically, to manage through the impact of Covid-19 (see above) and minimise the anticipated operational deficits that may arise in future years.

Succession - the Trustees and the CEO have in place a planned transition process that allows for training new staff and retention of senior staff to ensure that at each transition the stability of the organisation is maintained and secured.

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)  
For the year ended 30 June 2021

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### Objectives and Activities

The objectives for which the charity is established are the promotion in general of the educational and religious welfare of Jewish students ordinarily or temporarily resident in the United Kingdom and Ireland.

### Aims of the Charity

The aims of the charity are to provide cultural support for Jewish students and spaces that will allow for this activity to take place. The aims also include the provision of offices, facilities and support for the Union of Jewish Students of the United Kingdom and Ireland.

### Public Benefit

The Trustees have complied with section 4 of the Charities Act 2005 and have paid due regard to guidance published by the Charity Commission in deciding what activities the charity should undertake. The trustees have given due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011.

### The main activities undertaken to further the charity's purposes for the public benefit are:

- ◆ Fulfilling our charitable objectives to promote the education and religious welfare of Jewish students. This includes facilitating access to kosher food and accommodation, support for Sabbath and Jewish Festival activity, and funds, speakers and materials for educational activities. This contributes to the equality, inclusion and diversity of the UK's Higher Education sector.
- ◆ Developing community and civic volunteers who are engaged in activities to promote community cohesion, challenge stigma surrounding mental health, and connect students with volunteering for local communities.
- ◆ Engaging hundreds of student volunteers and thousands of students with work, expanding understanding of racism and promoting positive alternatives to sometimes divisive issues on campus and within society.

### Objectives for the Year Ahead

The objectives for the year ahead and beyond are to continue its commitment to Jewish student life across the UK and Ireland by:

- ◆ Equipping Jewish students to deliver a greater amount and range of peer-led and high-quality Jewish education, including social action and volunteering, inspired by Jewish values.
- ◆ Enabling and empowering more Jewish students to take active roles within their local and national student unions, and through interfaith activity and social change project, thus contributing to diverse and inclusive campus communities.
- ◆ Working with local communities, university authorities and specific philanthropists to provide efficient and sustainable access to kosher and safe spaces for Jewish students and Jewish activity. This is our contribution to enabling campus communities to cater to diverse students.
- ◆ Further increasing our digital footprint and reach.

**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)  
For the year ended 30 June 2021**

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### **Strategies for Achieving Objectives**

The charity's strategy for achieving these objectives is to:

- ◆ Promote student welfare and advance their interests nationally and on campus.
- ◆ Create and deliver powerful campaigns: fighting prejudice that targets Jewish people and other minorities; advancing the inclusion of Jewish people within wider society and of marginalised groups within our Jewish community; and inspiring education and action on the issues that matter to us.
- ◆ Locally, nationally and internationally, run diverse and dynamic programmes; facilitate access to kosher food and accommodation; proudly and passionately engage with Israel; initiate inspiring interfaith projects; and spearhead and support social action (tikkun olam).
- ◆ Invest further in our digital output.

### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees, who are also the directors of B'nai B'rith Hillel Foundation for the purpose 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 Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

#### **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 Charities SORP;
- ◆ make judgements and estimates that are reasonable and prudent;
- ◆ state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- ◆ prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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.

**TRUSTEES' REPORT: LOOKING AHEAD-COMPLIANCE**  
For the year ended 30 June 2021

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**Fundraising compliance**

The charity is committed to best practice, as outlined by the Fundraising Regulator, in its approach to fundraising, No professional fundraisers are used by the charity.

**Disclosure of information to Independent Examiner**

During the year, the charity replaced former auditors HW Fisher LLP with Haines Watts LLP.

Given the reduced level of income, the Trustees considered it appropriate to reduce the reporting scope from audit to Independent Examination in accordance with the requirements of the Companies Act 2006.

Each of the Trustees has confirmed that there is no information of which they are aware, but of which HW Fisher are unaware, which is relevant to the Independent Examination. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that HW Fisher are aware of such information.

This report was approved by the Trustees on 30 March 2022 and signed their behalf by:

A handwritten signature in black ink, appearing to be 'S. Debson', written over a horizontal line.

Spencer Debson (Treasurer)

**Independent Examiner's Report to the Trustees of  
B'Nai B'rith Hillel Foundation  
(Also known as UJS/Hillel)**

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**Independent examiner's report to the trustees of B'Nai B'rith Hillel Foundation (Also known as UJS/Hillel) ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

**Independent examiner's statement - matters of concern identified**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of\_ which is one of the listed bodies.

I have completed my examination.

In preparing 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.

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

We draw attention to the statement of financial activities which shows the Trust has incurred net income during the year ended 30 June 2021 and the year ended 30 June 2020. As independent examiners we have reviewed the charity's short and medium term plans, actual results post year end and cash flows for the next 12 months from the date of signing this report. As per the trustee directors' note 1, they indicate that they believe no material uncertainty exists that may cast significant doubt on the charity's ability to continue as a going concern. Based on our reviews detailed above we have no reason to disagree with their conclusion.

The trustees' view on the impact of Covid-19 is disclosed in the Trustees' report.

Independent Examiner's Report to the Trustees of  
B'Nai B'rith Hillel Foundation  
(Also known as UJS/Hillel)

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Our opinion is not modified in respect of this Or any other matter.

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



David Boosey BFP ACA  
Haines Watts (City) LLP  
Chartered Accountants  
New Derwent House  
69-73 Theobalds Road  
London  
WC1X 8TA

Date: 30 March 2022

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Statement of Financial Activities  
For the year ended 30 June 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>Income and endowments from</b>					
Donations and legacies	2	474,153	175,830	649,983	1,058,537
<b>Charitable activities</b>	3				
Charitable activities		24,253	-	24,253	24,324
<b>Total</b>		<u>498,406</u>	<u>175,830</u>	<u>674,236</u>	<u>1,082,861</u>
<b>Expenditure on</b>					
Raising funds	4	57,545	-	57,545	54,871
<b>Charitable activities</b>	5				
Charitable activities		389,683	71,710	461,393	711,895
<b>Total</b>		<u>447,228</u>	<u>71,710</u>	<u>518,938</u>	<u>766,766</u>
<b>NET INCOME</b>		<u>51,178</u>	<u>104,120</u>	<u>155,298</u>	<u>316,095</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		971,786	110,650	1,082,436	766,341
Total funds carried forward		<u>1,022,964</u>	<u>214,770</u>	<u>1,237,734</u>	<u>1,082,436</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Balance Sheet  
30 June 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	14	3,233	4,449
Investments	15	<u>517,176</u>	<u>517,176</u>
		520,409	521,625
<b>Current assets</b>			
Debtors	16	1,923	35,945
Cash at bank		<u>768,748</u>	<u>591,142</u>
		770,671	627,087
<b>Creditors</b>			
Amounts falling due within one year	17	<u>(53,346)</u>	<u>(66,276)</u>
		717,325	560,811
<b>Net current assets</b>			
		1,237,734	1,082,436
<b>Total assets less current liabilities</b>			
		<u>1,237,734</u>	<u>1,082,436</u>
<b>NET ASSETS</b>			
		<u>1,237,734</u>	<u>1,082,436</u>
<b>Funds</b>	20		
Unrestricted funds		1,022,964	971,786
Restricted funds		<u>214,770</u>	<u>110,650</u>
<b>Total funds</b>		<u>1,237,734</u>	<u>1,082,436</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**30 March 2022**

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:



.....  
S W Debson - Trustee

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Cash Flow Statement  
for the year ended 30 June 2021**

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	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>177,606</u>	<u>295,881</u>
Net cash provided by operating activities		<u>177,606</u>	<u>295,881</u>
		_____	_____
<b>Change in cash and cash equivalents in the reporting period</b>		177,606	295,881
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>591,142</u>	<u>295,261</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>768,748</u>	<u>591,142</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the cash Flow Statement  
for the year ended 30 June 2021**

<b>1.</b>	<b>Reconciliation of net income to net cash flow from operating activities</b>			
		<b>2021</b>	<b>2020</b>	
		£	£	
	<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>155,298</b>	<b>316,095</b>	
	<b>Adjustments for:</b>			
	Depreciation charges	1,216	5,049	
	Decrease in debtors	34,022	73,697	
	Decrease in creditors	<u>(12,930)</u>	<u>(98,960)</u>	
	<b>Net cash provided by operations</b>	<u><b>177,606</b></u>	<u><b>295,881</b></u>	
<b>2.</b>	<b>Analysis of changes in net funds</b>			
		<b>At 1/7/20</b>	<b>Cash flow</b>	<b>At 30/6/21</b>
		£	£	£
	<b>Net cash</b>			
	Cash at bank	<u>591,142</u>	<u>177,606</u>	<u>768,748</u>
		<u>591,142</u>	<u>177,606</u>	<u>768,748</u>
	<b>Total</b>	<u><b>591,142</b></u>	<u><b>177,606</b></u>	<u><b>768,748</b></u>

**Notes to the Financial Statements  
for the year ended 30 June 2021**

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**1. Accounting policies**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FAS 102, have been prepared in accordance with the Charities SOAP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FAS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

**Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the opinion of the trustees, there are no critical accounting estimates and judgements which require disclosure.

**Incoming resources**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised on a regular basis.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Head Office.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Grants offered subject to conditions which have not been met at the year-end date are noted as a commitment but not accrued as expenditure.

**Government grants**

Government grants, which include amounts received under the Coronavirus Job Retention Scheme, are recognised at the fair value of the grant received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received. The income is recognised in other income on a systematic basis over the periods in which the associated costs are incurred, using the accrual model.

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2021**

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**1. Accounting policies - continued**

**Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of restricted funds are set out in the notes to the accounts.

**Fund accounting**

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

Restricted funds are available for use in accordance with the objectives of the company held on trust for specific purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**Intangible fixed assets other than goodwill**

Identifiable website development expenditure is capitalised to the extent that the technical, commercial and financial feasibility can be demonstrated.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website Development Costs	Over 3 years
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**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Short leasehold	- Straight line over the life of the lease
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Financial instruments**

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

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

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

**Basic financial assets**

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

**Basic financial liabilities**

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

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2021**

**1. Accounting policies - continued**

**Financial instruments**

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

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

**Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Direct taxation**

As a charity the company is generally exempt from income and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

**Going concern**

The Trustees have considered the effect of Covid-19 outbreak that continues to cause significant disruption to the charity's operations. The Trustees have taken steps to reduce staff costs and expenditure on charitable activities and have utilised the Coronavirus Job Retention Scheme during the year. The Trustees are satisfied that the Charity has sufficient cash resources to enable it to continue operating for at least the next 12 months. accordingly, at the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**2. Donations and legacies**

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Donations and gifts	465,512	175,830	641,342	1,043,063
Grants	8,641	-	8,641	15,474
	474,153	175,830	649,983	1,058,537

Included within unrestricted donations and gifts is legacy income of £Nil (2020: £400,000) received in the year.

Grants received, included in the above, are as follows:

	2021 £	2020 £
Other grants	8,641	15,474

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

Notes to the Financial Statements - continued  
for the year ended 30 June 2021

**3. Income from charitable activities**

		2021	2020
	Activity	£	£
Charitable income	Charitable activities	<u>24,253</u>	<u>24,324</u>

**4. Raising funds**

Raising donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Staff costs	30,060	-	30,060	31,800
Staging fundraising events	<u>27,485</u>	-	<u>27,485</u>	<u>23,071</u>
	<u>57,545</u>	-	<u>57,545</u>	<u>54,871</u>

**5. Charitable activities costs**

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charitable activities	<u>327,694</u>	<u>58,500</u>	<u>75,199</u>	<u>461,393</u>

**6. Direct costs of charitable activities**

	2021	2020
	£	£
Staff costs	206,280	281,449
Jewish student centre expenses	33,761	76,479
Leadership, development and training	37,000	39,600
Conferences and events	1,756	2,268
Conferences and events	23,423	51,132
Educational trips and activities	3,025	28,444
University society funding	5,709	8,710
ICT and telecommunications	6,663	7,923
Other expenditure	5,873	17,130
Israel Fellows	2,988	64,721
Depreciation	<u>1,216</u>	<u>5,049</u>
	<u>327,694</u>	<u>582,905</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

Notes to the Financial Statements - continued  
for the year ended 30 June 2021

**7. Grants payable**

	2021 £	2020 £
Charitable activities	<u>58,500</u>	<u>56,250</u>

During the year, the entity made welfare grants of £58,500 (2020: £56,250) to individuals.

The charity has made use of the exemptions included in Charities SORP section 16.21 stating that details of the recipient of a grant are not required where grants are made to individuals or where total grants to a particular institution are not material in the context of institutional grants.

**8. Support costs**

	Other £	Governance costs £	Totals £
Charitable activities	<u>75,199</u>	<u>-</u>	<u>75,199</u>

Support costs, included in the above, are as follows:

**Other**

	2021 Charitable activities £	2020 Total activities £
Repairs & maintenance	786	281
Printing, postage & stationery	4,120	1,412
Bank charges	1,273	3,347
Legal and professional costs	26,925	10,128
Insurance	12,198	11,088
IT expenses	17,172	15,987
Telecommunications	12,658	3,744
Other expenses	<u>67</u>	<u>7,853</u>
	<u>75,199</u>	<u>53,840</u>

**Governance costs**

	2021 Charitable activities £	2020 Total activities £
Auditors' remuneration	-	13,950
Auditors' remuneration for non audit work	<u>-</u>	<u>4,950</u>
	<u>-</u>	<u>18,900</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements – continued  
for the year ended 30 June 2021**

**9. Net income/(expenditure)**

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

	2021	2020
	£	£
Audit fees	-	13,950
Other non-audit services	-	4,950
Depreciation - owned assets	1,216	1,216
Development costs amortisation	-	3,833
	<u>1,216</u>	<u>3,833</u>

**10. Trustees' remuneration and benefits**

There were no trustees' remuneration or other benefits for the year ended 30 June 2021 nor for the year ended 30 June 2020.

**Trustees' expenses**

Trustees expenses of £332 (2020: £Nil) was paid for the year ended 30 June 2021.

**11. Staff costs**

	2021	2020
	£	£
Wages and salaries	214,364	273,959
Social security costs	15,682	30,619
Other pension costs	6,294	8,671
	<u>236,340</u>	<u>313,249</u>

The key management personnel of the charity comprise the trustees, the Executive Director and the Director of Finance and Resources.

The total employee benefits of the key management personnel of the charity were £86,979 (2020: £85,962).

The average monthly number of employees during the year was as follows:

	2021	2020
Charitable, administration & fundraising	<u>8</u>	<u>11</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	<u>1</u>	<u>1</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

Notes to the Financial Statements -  
continued for the year ended 30  
June 2021

**12. Comparatives for the statement of financial activities**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Income and endowments from</b>			
Donations and legacies	887,503	171,034	1,058,537
<b>Charitable activities</b>			
Charitable activities	24,324	-	24,324
	<hr/>	<hr/>	<hr/>
<b>Total</b>	911,827	171,034	1,082,861
<b>Expenditure on</b>			
Raising funds	54,871	-	54,871
<b>Charitable activities</b>			
Charitable activities	513,583	198,312	711,895
	<hr/>	<hr/>	<hr/>
<b>Total</b>	568,454	198,312	766,766
	<hr/>	<hr/>	<hr/>
<b>NET INCOME/(EXPENDITURE)</b>	343,373	(27,278)	316,095
<b>Reconciliation of funds</b>			
<b>Total funds brought forward</b>	628,413	137,928	766,341
	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	<u>971,786</u>	<u>110,650</u>	<u>1,082,436</u>

**13. Intangible fixed assets**

	Development costs £
<b>Cost</b>	
At 1 July 2020 and 30 June 2021	<u>15,332</u>
<b>Amortisation</b>	
At 1 July 2020 and 30 June 2021	<u>15,332</u>
<b>Net book value</b>	
At 30 June 2021	<u>-</u>
At 30 June 2020	<u>-</u>

**14. Tangible fixed assets**

	<b>Short leasehold £</b>
<b>Cost</b>	
At 1 July 2020	177,577
Disposals	<u>(134,677)</u>
At 30 June 2021	<u>42,900</u>
<b>Depreciation</b>	
At 1 July 2020	173,128
Charge for year	1,216
Eliminated on disposal	<u>(134,677)</u>
At 30 June 2021	<u>39,667</u>
<b>Net book value</b>	
At 30 June 2021	<u><u>3,233</u></u>
At 30 June 2020	<u><u>4,449</u></u>

**15. Fixed asset investments**

	2021 £	2020 £	
Shares	1	1	
Loans	<u>517,175</u>	<u>517,175</u>	
	<u><u>517,176</u></u>	<u><u>517,176</u></u>	
			<b>Investments in subsidiaries £</b>
<b>Market value</b>			
At 1 July 2020 and 30 June 2021			<u>1</u>
<b>Net book value</b>			
At 30 June 2021			<u><u>1</u></u>
At 30 June 2020			<u><u>1</u></u>
			<b>Loans to group undertakings £</b>
At 1 July 2020 and 30 June 2021			<u><u>517,175</u></u>

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

**B'NAI B'RITH HILLEL FOUNDATION**  
**(ALSO KNOWN AS UJS/HILLEL)**  
Notes to the Financial Statements - continued  
for the year ended 30 June 2021

**15. Fixed asset investments - continued**

**Union of Jewish Students Limited**

Registered office: New Derwent House, 69-73 Theobalds Road, London, WC1X 8TA

Nature of business: Dormant

Class of share:	%	2021	2020
Ordinary	holding	£	£
	100	1	1
Aggregate capital and reserves		1	1

**The Yorkshire and Humberside B'nai B'rith Hillel Foundation**

Included in fixed asset investments is £517,175 which relates to that part of the refurbishment costs advanced by the charity for the Hillel House in Leeds, a property owned by The Yorkshire and Humberside B'nai B'rith Hillel Foundation. As agreed by the trustees, a legal deed dated 29th June 2017 was signed expressing the view that if the Hillel House was to be sold at some future time, an amount equal to the amount of the refurbishment costs shall be paid by The Yorkshire and Humberside B'nai B'rith Hillel Foundation to B'nai B'rith Hillel Foundation, subject to The Yorkshire and Humberside B'nai B'rith Hillel Foundation retaining such proportion of the net sale proceeds of the property as may be required in order to maintain adequate provision for the Jewish students in Leeds at that time. Notwithstanding this, B'nai B'rith Hillel Foundation continues to financially support Jewish students in Leeds in terms of their activities, spaces to hold their activities and the provision of kosher food.

**16. Debtors: amounts falling due within one year**

	2021	2020
	£	£
Other debtors	1,251	6,471
Prepayments and accrued income	<u>672</u>	<u>29,474</u>
	<u><b>1,923</b></u>	<u><b>35,945</b></u>

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

	2021	2020
	£	£
Trade creditors	17,099	24,958
Social security and other taxes	6,421	4,987
Amounts owed to subsidiary undertakings	1	1
Other creditors	775	-
Accruals and deferred income	<u>29,050</u>	<u>36,330</u>
	<u><b>53,346</b></u>	<u><b>66,276</b></u>

**B'NAI B'RITH HILLEL FOUNDATION  
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**18. Leasing agreements**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	-	11,000
Between two and five years	-	-
	<u>-</u>	<u>11,000</u>

**19. Analysis of net assets between funds**

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	3,233	-	3,233	4,449
Investments	517,176	-	517,176	517,176
Current assets	555,901	214,770	770,671	627,087
Current liabilities	<u>(53,346)</u>	<u>-</u>	<u>(53,346)</u>	<u>(66,276)</u>
	<u>1,022,964</u>	<u>214,770</u>	<u>1,237,734</u>	<u>1,082,436</u>

**Restricted funds**

	Balance as at July 2020 £	Income £	Expenditure £	Balance as at 30 June 2021 £
Heskel Setty	3,000	-	(3,000)	-
28 campus project (Israel Fellows)	51,432	48,367	(2,988)	96,811
Real deal anonymous funder	1,753	-	-	1,753
Welfare fund AJA/UJS	-	56,250	(56,250)	-
UJIA funding	49,401	68,714	(7,223)	110,892
Reading	5,064	-	-	5,064
Kings college	-	250	-	250
	<u>110,650</u>	<u>173,581</u>	<u>(69,461)</u>	<u>214,770</u>

Heskel Setty - To support 'financially needy students'

Welfare Fund AJA/UJS-This is a partnership with the Anglo-Jewish Association to provide assistance for students experiencing financial hardship.

JTS Welfare Grant - JTS provide assistance with accommodation costs for students who cannot afford the cost of housing. JTS do not accept applications from individuals and work with UJS who apply on the students' behalves.

UJIA funding - 75% of this went to core UJS operations, 25% was targeted at supporting our Israel Engagement programmes. These programmes provide educational experiences that enable Jewish students to develop personal and committed relationships with Israel as part of developing their Jewish identity.

Real Deal Funder - a generous USA based charitable foundation is supporting UJS to provide educational experiences offering an introduction to Israel and an introduction to the Israeli- Palestinian conflict. These trips are for students from a diverse range of faiths and cultures.

Israel Fellows - This programme provides funds, speakers and resources to enable Jewish Society and Israel Society volunteers to run events on Israeli history, culture and society with students from a wide range of backgrounds and faiths.

**B'NAI B'RITH HILLEL FOUNDATION**  
**(ALSO KNOWN AS UJS/HILLEL)**  
Notes to the Financial Statements - continued  
for the year ended 30 June 2021

**19. Analysis of net assets between funds - continued**

Reading - These funds are restricted for funding activity by Reading J-Soc or activity that supports Reading J-Soc.

**20. Movement in funds**

	At 1/7/20 £	Net movement in funds £	At 30/6/21 £
<b>Unrestricted funds</b>			
General fund	971,786	51,178	1,022,964
<b>Restricted funds</b>			
Restricted fund	110,650	104,120	214,770
<b>TOTAL FUNDS</b>	<u>1,082,436</u>	<u>155,298</u>	<u>1,237,734</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	498,406	(447,228)	51,178
<b>Restricted funds</b>			
Restricted fund	175,830	(71,710)	104,120
<b>TOTAL FUNDS</b>	<u>674,236</u>	<u>(518,938)</u>	<u>155,298</u>

Comparatives for movement in funds

	At 1/7/19 £	Net movement in funds £	At 30/6/20 £
<b>Unrestricted funds</b>			
General fund	628,413	343,373	971,786
<b>Restricted funds</b>			
Restricted fund	137,928	(27,278)	110,650
<b>TOTAL FUNDS</b>	<u>766,341</u>	<u>316,095</u>	<u>1,082,436</u>

**B'NAI B'RITH HILLEL FOUNDATION  
(ALSO KNOWN AS UJS/HILLEL)**

**Notes to the Financial Statements - continued  
for the year ended 30 June 2021**

**20. Movement in funds - continued**

Comparative net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	911,827	(568,454)	343,373
<b>Restricted funds</b>			
Restricted fund	171,034	(198,312)	(27,278)
	<u>1,082,861</u>	<u>(766,766)</u>	<u>316,095</u>
<b>TOTAL FUNDS</b>			

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

	<b>At 1/7/19 £</b>	<b>Net movement in funds £</b>	<b>At 30/6/21 £</b>
<b>Unrestricted funds</b>			
General fund	628,413	394,551	1,022,964
<b>Restricted funds</b>			
Restricted fund	137,928	76,842	214,770
	<u>766,341</u>	<u>471,393</u>	<u>1,237,734</u>
<b>TOTAL FUNDS</b>			

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	1,410,233	(1,015,682)	394,551
<b>Restricted funds</b>			
Restricted fund	346,864	(270,022)	76,842
	<u>1,757,097</u>	<u>(1,285,704)</u>	<u>471,393</u>
<b>TOTAL FUNDS</b>			

**21. Related party disclosures**

B'nai B'rith Hillel Foundation shares common trustees with The Yorkshire and Humberside B'nai B'rith Hillel Foundation. During the year, the Foundation incurred expenses totaling £nil (2020: £nil) on behalf of The Yorkshire and Humberside B'nai B'rith Hillel Foundation with respect to property held by the related party. Please refer to note 13 for details related to expenditure at the Hillel House in Leeds. The balance of £517,175 (2020: £517,175), representing the refurbishment costs incurred in prior years, is included in investments at the year end. Please refer to note 15 for details of the recoverability of this balance.

During the year trustees made donations totaling £2,675 (2020: £8,350).