

**JEWISH STUDENT CHAPLAINCY SCOTLAND**  
**A Scottish Charitable Incorporated Organisation**

**REPORT AND FINANCIAL STATEMENTS**  
**For the Year to 30 June 2024**

**Charity Registered Number SC005999**

## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **TRUSTEES REPORT**

The Trustees present their report and the financial statements for the year ended 30 June 2024. The financial statements have been prepared in accordance with the accounting policies set on pages 8 and 9 and comply with the organisation's Memorandum and Articles of Association and applicable law as at that date.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association 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 (FRS 102).

### **OBJECTIVES AND ACTIVITIES**

The organisation was established in 1969 by Jewish students in Scotland and the North-East of England. In 2017, the organisation changed its status to that of a Scottish Charitable Incorporated Organisation. Jewish Student Chaplaincy Scotland provides Chaplaincy services to students in Scotland and supports new and exciting initiatives of religion.

It's purposes are: -

- To provide a Jewish chaplaincy service in Scotland to Jewish students or members of Jewish Student Societies in tertiary education.
- To appoint or employ Jewish chaplain(s) or in their absence appropriate support worker(s).
- To provide, facilitate and support the wellbeing of Jewish students.
- To provide Jewish education for Jewish students.
- To retain, develop and strengthen Jewish identity in Jewish students.
- To develop individual Jewish leadership and promotion of Jewish Student Societies.
- To promote knowledge and mutual understanding between Jewish and other communities.

In order to fulfil these goals, our organisation supports and raises funds to provide Chaplaincy services and activities to students in Scotland through a rabbinical team.

### **OPERATING REVIEW**

We continue to find ourselves in disturbing and uncertain times following a year that, since October 7 2023, has been a challenge for students across the UK. The tensions on campuses surrounding the Israel-Hamas conflict and alarming rise of antisemitism in the UK and has put Jews and, by extension, Jewish students in the spotlight. As many students have attested in the past year, while the impact of the war extends to all Jewish community members in Scotland, students are often at the forefront of hostilities, making campus life stressful. JSCS and our chaplains, [REDACTED] have an even more important role to play than ever in supporting our students with pastoral care and providing a place and space where they can practise their Jewish heritage with pride and help promote freedom of expression in the study and understandings of Jewish faith, history, culture, and experiences.

The chaplains and our members have continued to promote our aims and have worked diligently in providing services for students across Scotland. Immediately following the events of October 7, 2023 participation in chaplaincy events was especially high, attracting students from across the campus to gather in solidarity and support. Bagel lunches were often joined by Jewish staff members as well, as well as being watched over by campus security. At Glasgow University, attendance at bagel lunches (which included students from Strathclyde and GSA) rose to 35 (from 20), Edinburgh to 80 (from 35-40) and St Andrews to 40 (from 15-20). This tapered down towards the end of the year, but still on average GU had 25, Edinburgh 65, and St Andrews 25. Shabbat dinners and holiday meals also continued to attract more students than in previous years, with Edinburgh attendance at a high of 230 and GU at 45. Only St Andrews had a slight downturn in attendance.



## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **TRUSTEES REPORT (Continued)**

#### **OPERATING REVIEW (Continued)**

Intercampus and social events were also extremely successful, with an attendance of, for example, 120 on a boat trip in March. These numbers compared to 2019, when the average attendance at bagel lunches was 20 students in Edinburgh and 5-10 in Glasgow and St Andrews, showing the staggering growth that chaplaincy in Scotland has seen in the past 5 years.

While the numbers of students using our services continues to remain higher than average, we remain with only one chaplaincy couple to serve all campuses in Scotland. Last year, plans were in the works to recruit a part time chaplaincy couple for West of Scotland. After two failed searches, we continue to work with the Glasgow community to look towards a future when a part-time couple employed in Glasgow can ease the burden on our current chaplains.

The current estimate is that Chaplaincy serves roughly 800 students around the country. As a result of the new focus on activity, the general costs of Chaplaincy have increased substantially. JSCS provides roughly one quarter of the full budget of Jewish chaplaincy costs across Scotland, while the remainder of the costs are covered by University Jewish Chaplaincy in London (SJCS spends approx. £25,000 of the full estimated costings of £100,000). JSCS funds currently cover accommodation for the chaplains, bagel lunches across Scotland, Shabbat and Yom Tov hospitality, Friday night dinners, travel to campuses, Chanukah and Purim parties, weekends focusing on Jewish learning and leadership, activities promoting understanding and good relations with other faith groups on campuses, and, more generally, promotion of the ideals and values essential to our organisation. This past year, the chaplains were increasingly needed to intervene with university administration and also support students during troubling incidents, when students on campus faced antisemitic intimidation and sadly, harassment.

Current feedback, student engagement in activities, and external reports from University Jewish Chaplaincy on the chaplains' activities all indicate that the work of the chaplains and the service we provided this past year were successful, as well as essential to students' well-being. JSCS provides safe spaces where students can meet other Jewish students, share Jewish experiences, and receive support to face the growing problem of antisemitism on campus. Now, more than ever, with unprecedented reports on the rise in antisemitism, Jewish chaplaincy services are needed to nurture our future leaders, educate students about Jewish heritage, and help signpost students toward financial, health, and well-being services in the community when they are far from home.

Our goal is to continue JSCS's legacy in providing a type of support that is unique to Scotland: a far-reaching influence which can serve students across the nation and provide Jewish services, education, activities, pastoral care, and leadership development. The chaplaincy role is essential to strengthening Jewish engagement and education in the wider Scottish Jewish community, as well as in assisting with rabbinical duties within the local communities. The increased activity in our organisation points to an exciting period of growth and transition. Our forecasted budget and plans for 2024-25 assume there will be an increase in overall chaplaincy costs in Scotland, and accordingly, an increase in fundraising will be required.

In the coming year, we are certain the chaplaincy couple in Edinburgh will help invigorate the Jewish experience for young people, to the benefit of communities across the nation. We also hope for a successful recruitment of a new part-time couple in 2025.



## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **TRUSTEES REPORT (Continued)**

#### **FINANCIAL REVIEW**

During the year under review, a surplus of £10,251 was made in the General Fund (2023: £1,904). The difference in surplus between 2023 and 2024 is due to the late payment of JSCS's annual contribution towards University Jewish Chaplaincy. No donations were received into the Special Project Fund nor any donations made from it (2023: £Nil). Overall, funds increased by £10,251 (2023: £1,904).

The income decreased to £24,974 (2023: £31,495). On the expenditure side, the expenditure on Charitable Activities decreased to £14,498 (2023: £29,460). The expenses this year included the payment of £1,900.80 for Bashert Communications for the design of the new website.

Support costs totalled £225 (2023: £131). No fundraising drive was organised during the year.

At the end of the financial year, total funds amounted to £60,277 (£50,026), excluding the provision of £7000 for recruitment expenses.

#### **INVESTMENT POLICY**

The organisation's funds are placed with their bankers.

#### **RESERVES POLICY**

The organisation provides a permanent communal framework for all Jewish students at universities across Scotland. Officially recognised by the universities, the Chaplaincy couples are trained husband and wife rabbinic teams, equipped to deal with every aspect of student life. The couples also create a warm and open-minded environment in which Jewish students can comfortably live an inspired Jewish life whilst away from home. The organisation currently co-funds the employment of the Chaplains with University Jewish Chaplaincy.

It is the intention of the Trustees to try to run the charity with a small surplus each year to build up value to enable the charity to continue operations for a year if either of the main sources of funds dry up or support from University Jewish Chaplaincy ceases, or both.

If the major funders stopped donations and University Jewish Chaplaincy continued to be able to fund on an existing basis, about £32,000 per annum would be needed to fund our share of the Chaplains' and general running costs. Thus, funds of at least £35,000 would be required to continue for one year at current levels. If University Jewish Chaplaincy ceased to exist, the total costs of employing a Chaplain for a year would be in excess of £70,000. In such a case, the aim would be to continue a service for at least 6 months whilst seeking additional funds for a full service or reducing the service to one of providing support workers costing around £30,000 to £50,000 depending on timings. Reserves would need to be at a level of £50,000.

If both University Jewish Chaplaincy and existing funders stopped donations, then at least £75,000 would be required to keep the existing service going for a year. This is the level of reserves that the organisation is trying to reach. The policy is in continual review and is considered at every meeting of the Trustees.

#### **RISK ASSESSMENT**

The main risks to the organisation are:-

1. A significant drop in income from donations from trusts and other donors.
2. If University Jewish Chaplaincy ceased to exist.

In the first case, the contributions to the costs of the Chaplains would be tailored accordingly. In the second case, the organisation would try to increase income to fund a full service on its own or, failing that, to reduce costs by employing field support workers instead of full-time chaplains.

## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **TRUSTEES REPORT (Continued)**

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

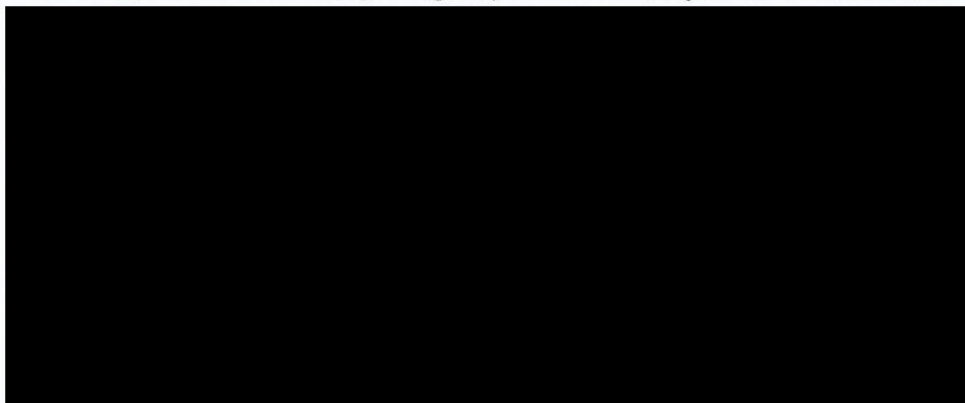
Charity Number SC005999  
Principal Address Flat 1, 222 Fenwick Road, Glasgow G46 6UE

#### **Advisors**

Bank Bank of Scotland, The Direct Business, P O Box 1000, BX2 1LB  
Independent Examiner [REDACTED]

#### **Key Management Personnel: Trustees and Executive Officers**

The Trustees and officers serving during the year and since the year end were as follows:-



#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is recognised as such by the Office of the Scottish Charitable Regulator.

#### **Appointment of Trustees**

Trustees are appointed by the members at an Annual General Meeting with additional Trustees co-opted by the Trustees when appropriate.

#### **Organisation**

The Trustees hold regular meetings and generally control the activities of the organisation. The Trustees are responsible for monitoring and controlling the financial position of the organisation.

#### **Remuneration of Personnel**

The Trustees and the other key personnel comprise the main individuals in charge of directing, controlling, running and operating the charity on a day to day basis. Other than stated below, all trustees give of their time freely and no trustee received remuneration in the year.

#### **INDEPENDENT EXAMINER**

[REDACTED] has been appointed on a voluntary basis as Independent Examiner and his report is shown on page 6 of the Accounts. He has confirmed his willingness to continue in this position for the current year.



## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **TRUSTEES REPORT (Continued)**

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

The Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the organisation as at the end of that financial year and of the income and expenditure of the organisation for that year.

In preparing these accounts, the Trustees are required to:-

- select suitable accounting policies and apply them consistently;
- 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 accounts;
- prepare the financial statements on the going concern basis unless, in their view, based on the information then available to them, that basis of preparation would be inappropriate.

The Trustees are responsible for the preparation of the accounts in accordance with the Charities and Investment (Scotland) Act and the Charities Accounts (Scotland) Regulations 2006. The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply.

The Trustees are also responsible for taking reasonable steps both to safeguard the assets of the organisation and to prevent fraud and detect fraud and other irregularities.

Approved by the Trustees on 20 November 2024 and signed on their behalf by:

A large black rectangular box redacting the signature of the trustee.

## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF JEWISH STUDENT CHAPLAINCY SCOTLAND**

I report on the accounts of the organisation for the year ended 30 June 2023 which are set out on pages 7 to 10.

#### **Respective Responsibilities of Trustees and Examiner**

The Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

#### **Basis of Independent Examiners Statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit and consequently, I do not express an audit opinion on the accounts.

#### **Independent Examiners Statement**

In the course of my examination, no matter has come to my attention:-

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met.
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.





**JEWISH STUDENT CHAPLAINCY SCOTLAND****INCOME AND EXPENDITURE ACCOUNT AND  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	General Fund	Special Project Fund	2024 Total	General Fund	Special Project Fund	2023 Total
		£	£	£	£	£	£
<b>INCOME</b>							
Donations		24,974	-	24,974	31,495	-	31,495
Legacies		-	-	-	-	-	-
Charitable Activities	3	-	-	-	-	-	-
		<u>24,974</u>	<u>-</u>	<u>24,974</u>	<u>31,495</u>	<u>-</u>	<u>31,495</u>
<b>EXPENDITURE</b>							
Charitable Activities	4	14,498	-	14,498	29,460	-	29,460
Support Costs	5	225	-	225	131	-	131
		<u>14,723</u>	<u>-</u>	<u>14,723</u>	<u>29,591</u>	<u>-</u>	<u>29,591</u>
<b>NET SURPLUS FOR YEAR</b>		10,251	-	10,251	1,904	-	1,904
<b>RECONCILIATION OF FUNDS</b>							
Total Funds brought forward		43,386	6,640	50,026	41,482	6,640	48,122
Total Funds carried forward		<u>£53,637</u>	<u>£6,640</u>	<u>£60,277</u>	<u>£43,386</u>	<u>£6,640</u>	<u>£50,026</u>

**The Statement of Financial Activities includes all gains and losses recognised in the year.**

**All income and expenditure derive from continuing activities.**

The notes on pages 9 and 10 form part of these Accounts

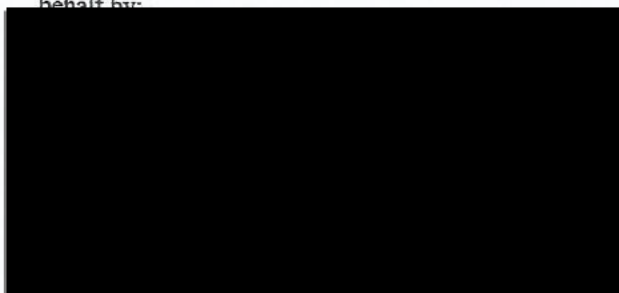


**JEWISH STUDENT CHAPLAINCY SCOTLAND**

**BALANCE SHEET AS AT 30 June 2024**

	Notes	2024 £	2023 £
<b>CURRENT ASSETS</b>			
Bank		67,277	57,026
<b>PROVISIONS</b>	6	7,000	7,000
<b>NET ASSETS</b>		<u>£60,277</u>	<u>£50,026</u>
 <b>Represented by:-</b>			
<b>FUND BALANCES</b>			
General Fund	7	£ 53,637	£ 43,386
Special Projects Fund	7	6,640	6,640
		<u>£60,277</u>	<u>£50,026</u>

These financial statements were approved by the Trustees on 20 November 2024 and are signed on their behalf by:



The notes on pages 9 and 10 form part of these Accounts

## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **NOTES TO THE ACCOUNTS**

**For the Year to 30 June 2024**

#### **1. ACCOUNTING POLICIES**

##### **Basis of Preparation**

The financial statements of the organisation, 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 Charities and Trustee Investment (Scotland) Act 2005. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Restricted funds are for specific projects undertaken by the charity.

##### **Income Recognition**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

##### **Expenditure Recognition**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **2. TRUSTEE AND KEY PERSONNEL EXPENSES**

	<b>2024</b>	<b>2023</b>
Trustees	£-	£-
Key Personnel	£-	£-

The organisation had no full time equivalent employees during the year (2023: Nil). The other key personnel are employed by the University Jewish Chaplaincy who make their services available to the organisation.

#### **3. INCOME FROM CHARITABLE ACTIVITIES**

Events	£-	£-
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#### **4. EXPENDITURE ON CHARITABLE ACTIVITIES**

	<b>£</b>	<b>£</b>
Contributions to Chaplain's Expenses	14,010	28,579
Events	488	881
Recruitment	-	-
	<b>£14,498</b>	<b>£29,460</b>



## **JEWISH STUDENT CHAPLAINCY SCOTLAND**

### **NOTES TO THE ACCOUNTS**

**For the Year to 30 June 2024 (Continued)**

#### **5. SUPPORT COSTS**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Administration Costs	25	96
Affiliation Dues	165	-
Subscriptions	35	35
	<u>£225</u>	<u>£131</u>

#### **6. PROVISION**

Recruitment Expenses	<u>£7,000</u>	<u>£7,000</u>
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This represents a provision towards recruitment expenses likely to be incurred in the foreseeable future.

#### **7. MOVEMENT IN CHARITABLE FUNDS**

	<b>General Fund</b>	<b>Special Projects Funds</b>	<b>Total</b>
As at 1 July 2023	43,386	6,640	50,026
Incoming Resources	24,974	-	24,974
Resources Expended	(14,723)	-	(14,723)
As at 30 June 2024	<u>£53,637</u>	<u>£6,640</u>	<u>£60,277</u>