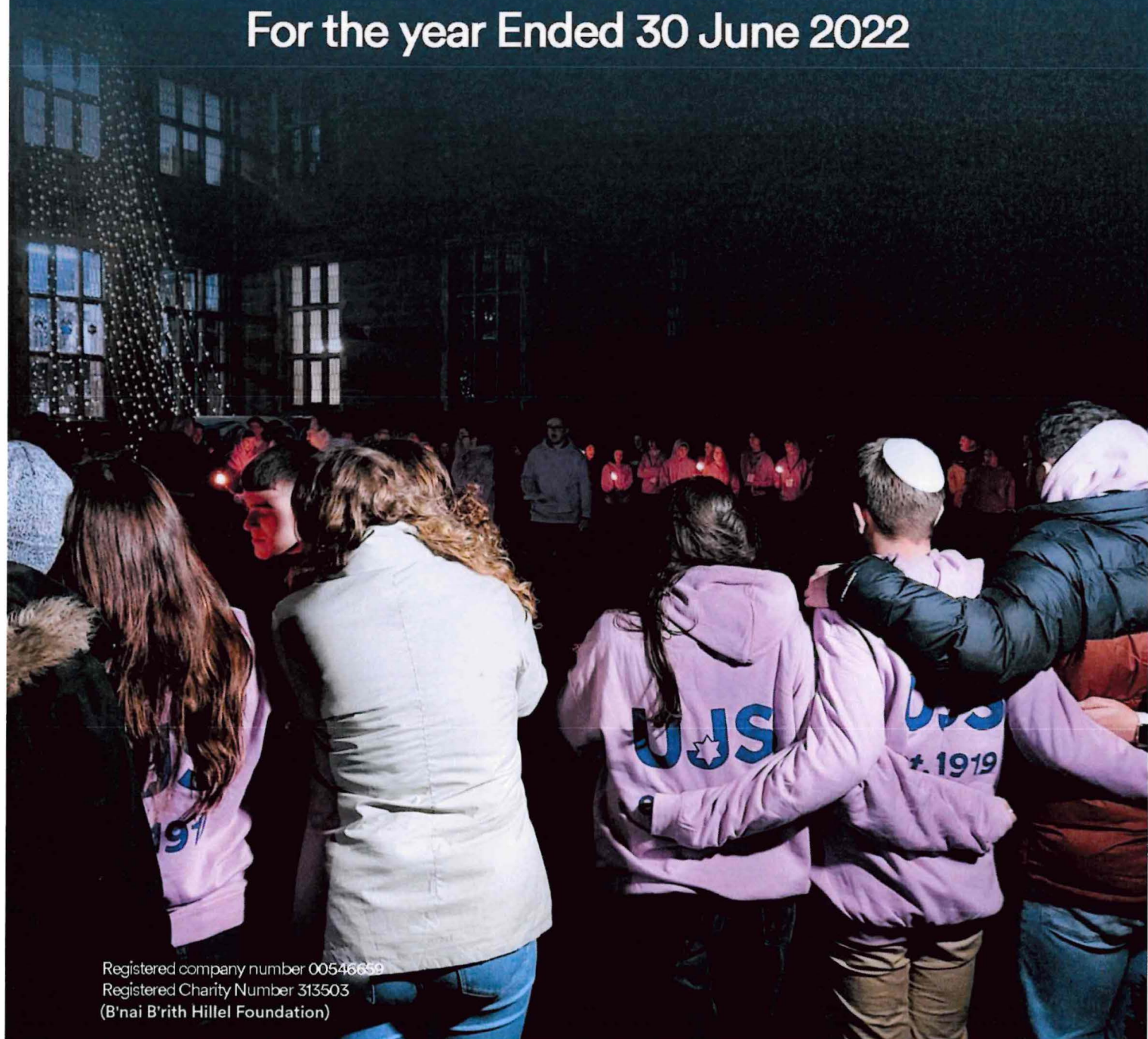


# B'nai B'rith Hillel Foundation AKA Union of Jewish Students

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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	<b>Page</b>
<b>Reference and Administrative Details</b>	<b>1</b>
<b>President's Statement</b>	<b>2</b>
<b>Report of the Trustees</b>	<b>3 to 14</b>
<b>Independent Examiner's Report</b>	<b>15</b>
<b>Statement of Financial Activities</b>	<b>16</b>
<b>Balance Sheet</b>	<b>17</b>
<b>Cash Flow Statement</b>	<b>18</b>
<b>Notes to the Cash Flow Statement</b>	<b>19</b>
<b>Notes to the Financial Statements</b>	<b>20 to 31</b>



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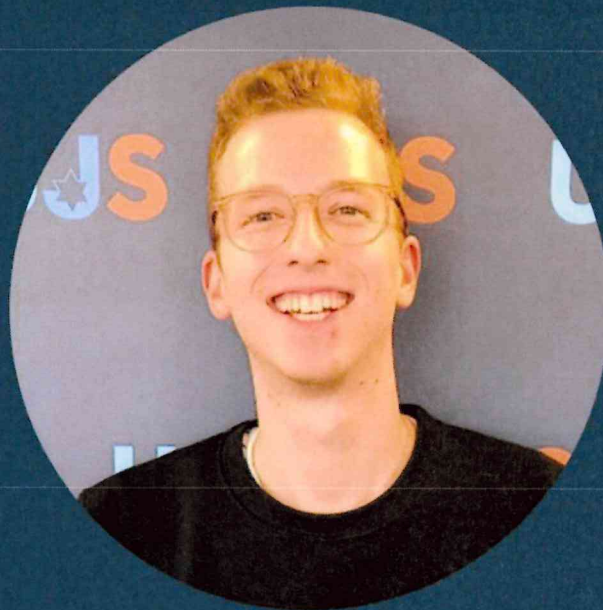
I am exceptionally excited about the year ahead, which will bring tremendous opportunities for UJS. Having reconnected with Jewish students across the UK and Ireland in the wake of the pandemic I am inspired by the increase in engagement with UJS and our JSocs.

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

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**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

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## 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.



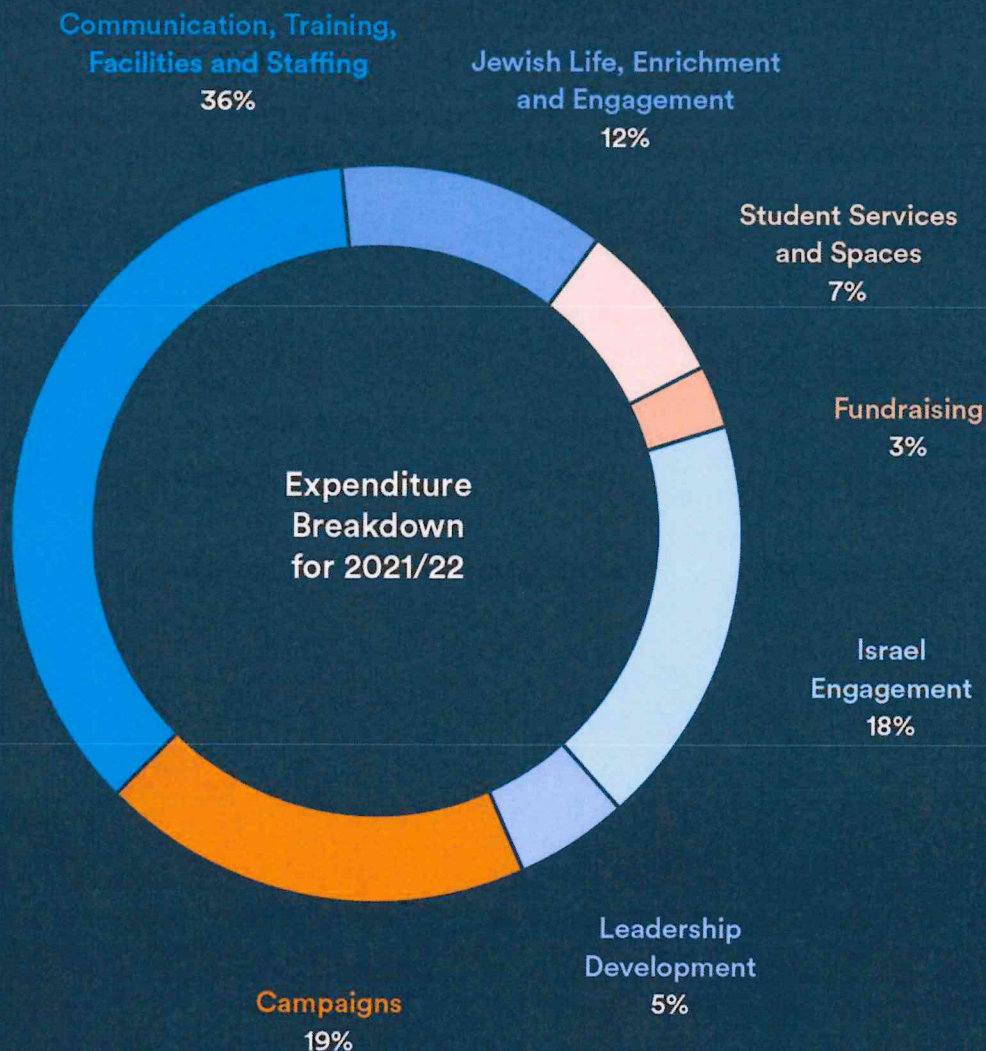


# Financial Review

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 Trustees 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 'SD', with a long horizontal flourish extending to the right.

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	<u>(46,693)</u>	<u>(53,346)</u>
<b>Net current assets</b>		<u>724,730</u>	<u>717,325</u>
<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>

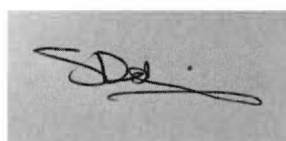
The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

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

The notes form part of these financial statements

**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>
		<u>          </u>	<u>          </u>
<b>Change in cash and cash equivalents in the reporting period</b>		(96,869)	177,606
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>768,748</u>	<u>591,142</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<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**

**1. Reconciliation of net income to net cash flow from operating activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</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><u>(97,613)</u></u>	<u><u>177,606</u></u>

**2. Analysis of changes in net funds**

	<b>At 1/7/21</b>	<b>Cash flow</b>	<b>At 30/6/22</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Net cash</b>			
Cash at bank	<u>768,748</u>	<u>(96,869)</u>	<u>671,879</u>
	<u>768,748</u>	<u>(96,869)</u>	<u>671,879</u>
<b>Total</b>	<u><u>768,748</u></u>	<u><u>(96,869)</u></u>	<u><u>671,879</u></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 statement 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 condition 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
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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 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**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
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**

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

**4. Raising funds**

**Raising donations and legacies**

	Unrestricted funds	Restricted funds	2022 Total funds	2021 Total funds
	£	£	£	£
Staff costs	33,532	-	33,532	30,060
Staging fundraising events	<u>35,403</u>	<u>-</u>	<u>35,403</u>	<u>27,485</u>
	<u>68,935</u>	<u>-</u>	<u>68,935</u>	<u>57,545</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>491,667</u>	<u>53,295</u>	<u>46,748</u>	<u>591,710</u>

**6. Direct costs of charitable activities**

	2022	2021
	£	£
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	<u>1,216</u>	<u>1,216</u>
	<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**

**7. Grants payable**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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.

**8. Support costs**

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

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

**Other**

	<b>2022</b>	<b>2021</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</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>

**Governance costs**

	<b>2022</b>	<b>2021</b>
	<b>Charitable activities</b>	<b>Total activities</b>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>£</b>	<b>£</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>
	<b>10</b>	<b>8</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>£</b>	<b>£</b>	<b>£</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>

**13. Intangible fixed assets**

	Development costs £
	<u>          </u>
<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>

**14. Tangible fixed assets**

	Short leasehold £
	<u>          </u>
<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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other debtors	1	1,251
Prepayments and accrued income	<u>99,543</u>	<u>672</u>
	<u><b>99,544</b></u>	<u><b>1,923</b></u>

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</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><b>46,693</b></u>	<u><b>53,346</b></u>

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

	<b>Unrestricted fund £</b>	<b>Restricted fund £</b>	<b>2022 Total funds £</b>	<b>2021 Total 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><b>1,137,682</b></u>	<u><b>106,241</b></u>	<u><b>1,243,923</b></u>	<u><b>1,237,734</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**

**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**

	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
	<u>1,082,436</u>	<u>155,298</u>	<u>1,237,734</u>
<b>TOTAL FUNDS</b>	<u>1,082,436</u>	<u>155,298</u>	<u>1,237,734</u>

Comparative 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
	<u>674,236</u>	<u>(518,938)</u>	<u>155,298</u>
<b>TOTAL FUNDS</b>	<u>674,236</u>	<u>(518,938)</u>	<u>155,298</u>

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

	At 1/7/20 £	Net movement in funds £	At 30/6/22 £
<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
	<u>1,082,436</u>	<u>161,487</u>	<u>1,243,923</u>
<b>TOTAL FUNDS</b>	<u>1,082,436</u>	<u>161,487</u>	<u>1,243,923</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**

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)
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u><u>1,341,070</u></u>	<u><u>(1,179,583)</u></u>	<u><u>161,487</u></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).