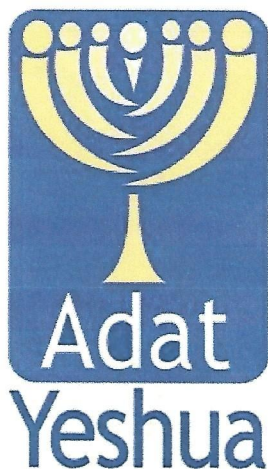


# **Adat Yeshua Messianic Synagogue**



## **Annual Trustees Report for Financial Year 2020/2021**

**31 August 2021**

## **Trustees Report for the year ended 31 August 2021**

The Trustees present their report along with the accounts of the charity for the year ended 31 August 2021. The accounts have been prepared in accordance with the Adat Yeshua accounting policies and comply with the applicable law and the requirements of SORP 2005, Accounting and Reporting by Charities.

### **Constitution and objects**

The Adat Yeshua Messianic Synagogue is constituted under a deed of trust established in 2006 and is a registered charity No 1116976.

The principal objects of the Synagogue is to function as a community home for Jews and Converts who follow Messianic Judaism and follow the Jewish Messiah, and to promote Messianic Judaism in the spheres of public worship, religious, educational, social, cultural and charitable activities.

### **Structure, governance and management**

The Synagogue's governing document is its constitution, which is reviewed periodically. The Trustees of the Synagogue are elected by the Synagogue Leadership Team.

The Trustees normally meet officially three times a year and liaise frequently to review the operational and financial activities of the Synagogue. The Trustees cooperate closely with the Executive Leadership of the synagogue, which makes all significant operational decisions for the running of the synagogue.

### **External affiliations**

The synagogue is affiliated with the Union of British Messianic Synagogues ('UBMS'), for which benefit membership fees are payable on annual basis. The UBMS provides leadership, training and accountability structure for the affiliated synagogues, and acts as an employer to the Rabbi appointed to the leadership of the synagogue.

The synagogue is also affiliated (via the UBMS) to the Union of Messianic Synagogues (UMS). There are currently no membership fees for this affiliation.

### **Achievement of objectives and review of activities**

Our objectives are set in the charity's Trust Deed and are summarised below:

- To advance the Jewish faith through the teachings of Yeshua the Messiah in such ways and in such parts of the United Kingdom or the world as the Trustees from time to time may think fit;
- To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the Trustees from time to time may think fit.

Our objectives are set to reflect our faith and community aims. Each year the Trustees review the objectives and activities of the synagogue to ensure they continue to reflect our aims. In carrying out this review the Trustees have considered the Charity Commission's guidance on public benefit and in particular its supplementary public guidance on the advancement of religion for the public benefit.

Although we offer public services on Shabbat and at High Holy Days, where people are welcome to come and learn about our faith and worship, this has continued to be affected by the ongoing Corona virus pandemic. The services are led by our Rabbi, who is supported by a leadership team, who also contribute to leading the synagogue liturgy and teaching. The leadership team continues to develop with the Rabbi providing ongoing rabbinic training and mentoring under the auspices of the UBMS/UMS, which acts as the oversight organisation for the affiliated messianic synagogues. The Rabbi has taught a specific Leadership Skills track throughout the year, including instructing UEMS rabbinic interns via Skype. This year we have four candidates undergoing rabbinic training.

An important element of our faith is charitable giving (Tzedakah), including tithes and donations to the synagogue. Those donations are used not only to fund the operational expenditure of the synagogue, but also to provide help and relief of need and financial hardship of the synagogue members and affiliated organisations. A special fund set up to specifically support people in the community suffering financial hardship continues to make several donations to those in need. Once again we also supported the work of the JNF by sponsoring their tree planting programme. We also continued to support a UK-wide Mitzvah Day event. This year we put together a video containing a selection of clips filmed by our synagogue community which was then edited together. It contained a variety of subjects from views of Norwich and Norfolk to several readings. This video was then sent out to be shown in a wide range of care homes for the residents.

Our continuing aims and objectives this last year has been to continue with the improvements to the synagogue, which has included the fitting of an automatic fire protection shutter between the main sanctuary and the kitchen.

We formalised and submitted our plans to develop the rear annex in the building in November, based on the plans and estimate given by a local builder, who had been unanimously selected by the leadership and trustees from the applicants bidding for the work.

Part of this annex of the synagogue had been used as a makeshift food bank for the local community during the pandemic, but a large part of the rear of the building was unusable due to the state of disrepair it was in prior to purchase.

The formal plans for the future reconstruction of the building obtained planning permission to go ahead with the new development on January 8th. Our fundraising, from both our local congregation and our growing online support, resulted in our ability to sign a contract with the builder and provide the funds required to build the annex debt free.

The plans include a brand new purpose built food bank to continue to support the needy in the local community, a new children's room, a state of the art teaching and meeting hub, with a fully equipped facility to continue the international teaching which has been so successful since the pandemic began and we went online,, and a purpose built mikvah for use on conversions and as required on other holy days.

An important and fast growing element of the synagogue function is education and welfare. The synagogue offers a number of courses to the members throughout the year, such as Hebrew classes. In addition, the synagogue continues to offer a Conversion course for those requesting it. The number of these courses has been greatly increased to cater for the growing interest, not only locally but also nationally and even internationally. The synagogue also oversaw the immersions of those who had concluded their conversion programme, and welcomed the new 'Jews by choice' into the community as members.

Unfortunately, the Rabbi's ability to continue our outreach work, which included teaching and leading assemblies in schools to demonstrate Jewish life to children who have not had any contact with it, is still in suspension due to the ongoing pandemic. It is intended to continue these when the situation allows it. This also includes speaking invitations from local churches who have expressed and interest in learning more about Messianic Judaism.

A number of invitation for the Rabbi to travel to talk to our growing number of Messianic Synagogues joining the union has not been able to happen, due to pandemic travel regulations and restrictions, but plans are being put in place to take up these offers when travel arrangements and restrictions allow. This includes trips to Finland, Malta and India.

As part of the Synagogue's continuing activities we offer marital guidance either before marriage or after, for couples of 'mixed faith' backgrounds. In particular we focus on couples and families who have a Jewish/Christian faith combination. Our Synagogue is uniquely placed to minister into such families, and offers a major source of public benefit from this aspect of our work. We also held the first Jewish wedding in the synagogue between two members of the congregation.

The Rabbi has also had a growing number of invitations from radio stations, both locally and nationally, to be interviewed about Messianic Judaism in general and the work of Adat Yeshua in particular. Those have been extremely well received and the number of invitations continue to grow.

#### **The ongoing effects of the Covid 19 pandemic.**

The initial effect of the Covid 19 pandemic was to curtail the physical meeting in the synagogue for Shabbat and other services, in addition to the social events we would usually hold. However, as restrictions were eased we began to welcome members back. This was initially done on a rota system to allow for reduced numbers to fit in with social distancing rules but was for services only and did not include social gatherings.

With the huge success of the streamed service, a professional camera and broadcast system was installed and the growth and interest in Messianic Judaism continues to gather participants from many countries around the world. It is anticipated that with the addition of the new annex teaching hub that this will help to facilitate this new level of interest and cater for the growing demand for conversion courses.

A full review of Synagogue activities has been undertaken by the Leaders and Trustees and will be circulated to all members of the synagogue via the Virtual Jewish Community (an internet community hub).

#### **Public benefit**

The charity carries out number of activities in pursuance of its charitable aims. The Trustees consider that these activities (summarised above) provide benefit to both the synagogue membership and local and wider community of Norwich.

#### **Plans for the future**

Within each of our main categories the following are the short and medium term goals:

- To research and plan for the further development of our own building to continue to facilitate the vision and ministry direction of the Synagogue. This will include the completion and future role of the completed annex at the rear of the building;

## Financial review

The Statement of Financial Activities for the year to 31 August 2021 is set out in an attached document. It shows an operating surplus of £37,200, which compares to last year's surplus of £22,391.

The majority of the charity's income comes from tithes and donations to the synagogue. During the year, the synagogue received £91,736 of donations (compared with £91,891 in 2019/20). The synagogue has a policy of dedicating a share of the donations to the Financial Support Fund.

The synagogue is repaying a 10-year loan of £120,000 towards the synagogue building purchase, of which £78,122 were still outstanding at 31/08/2021. There are 8 years remaining in the loan. The charity made £11,418 of loan repayments during the year.

The charity's main area of expenditure is the staff salary costs (£48,759). Second largest area of expenditure is the building related costs for repairs and maintenance (£8,039).

The details of the financial spending are listed in the Statement of Financial Activities. The synagogue adheres to the UBMS policy of paying the national Living Wage as a minimum.

## **Risk Management**

The trustees have examined the major strategic, business and operational risks which the Synagogue faces and confirm that systems are in place, or arrangements have been established, to manage risks that have been identified. Appropriate DBS checks, supported by appropriate safeguarding policies, are made for those who work with children or vulnerable groups within the Synagogue.

The synagogue makes use of the public liability insurance provided by UBMS.

This report was approved by the Trustees on DATE and signed on its behalf by the Chair.

A handwritten signature in black ink, appearing to read 'Terence Brown', with a large, stylized flourish on the left side.

Terence Brown

(Chair of Trustees).



# Adat Yeshua Messianic Synagogue

(Charity no. 1116976)

## Receipts and payments accounts



For the period from

Date  
31 Aug 2020

To


Date  
30 Aug 2021

### Section A Receipts and payments

	Unrestricted funds to the nearest £	Building Fund (restricted) to the nearest £	Financial Support Fund (restricted) to the nearest £	Total funds to the nearest £	Last year to the nearest £
<b>A1 Receipts</b>					
Donations	73,081	17,910	745	91,736	91,891
Interest	4	0	0	4	16
Other	6,496	0	0	6,496	1,740
<b>Sub total (Gross income for A1)</b>	<b>79,581</b>	<b>17,910</b>	<b>745</b>	<b>98,236</b>	<b>93,647</b>
<b>A2 Asset and investment sales, (see table). Loan received towards refurbishment of the synagogue building</b>					
	0	0	0	0	0
	0	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total receipts</b>	<b>79,581</b>	<b>17,910</b>	<b>745</b>	<b>98,236</b>	<b>93,647</b>
<b>A3 Payments</b>					
Salary	48,759	0	0	48,759	46,581
Administrative costs	3,054	0	0	3,054	3,227
Food	105	0	0	105	358
Building costs	3,149	0	0	3,149	3,552
Repair and Maintenance	0	8,039	0	8,039	2,943
Equipment	52	0	0	52	532
Gifts (given)	0	0	745	745	0
Miscellaneous	-552	0	0	-552	975
Travel	85	0	0	85	278
Loans	-2,400	0	0	-2,400	2,500
<b>Sub total</b>	<b>52,252</b>	<b>8,039</b>	<b>745</b>	<b>61,036</b>	<b>60,946</b>
<b>A4 Asset and investment purchases, (see table)</b>					
Loan repayment	0	0	0	0	10,310
Office equipment	0	0	0	0	0
<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,310</b>
<b>Total payments</b>	<b>52,252</b>	<b>8,039</b>	<b>745</b>	<b>61,036</b>	<b>71,256</b>
<b>Net of receipts/(payments)</b>	<b>27,329</b>	<b>9,870</b>	<b>0</b>	<b>37,200</b>	<b>22,391</b>
<b>A5 Transfers between funds</b>	0	0	0	0	0
<b>A6 Cash funds last year end</b>	34,116	0	0	34,116	23,783
<b>Cash funds this year end</b>	<b>61,446</b>	<b>9,870</b>	<b>0</b>	<b>71,316</b>	<b>23,785</b>

### Section B Statement of assets and liabilities at the end of the period

Categories	Details	Unrestricted funds to nearest £	Building Fund (restricted) to nearest £	Financial Support Fund (restricted) to nearest £
<b>B1 Cash funds</b>	Current bank account	1,897	9,870	0
	Savings bank account	59,328	0	0
	Cash	152	0	0
	Petty Cash	73	0	0
	<b>Total cash funds</b>	<b>61,446</b>	<b>9,870</b>	<b>0</b>
<b>B2 Other monetary assets</b>				
		0	0	0
		0	0	0
		0	0	0

B3 Investment assets	Details 	Fund to which asset belongs 	Cost (optional) 0 0 0	Current value (optional) 0 0 0
B4 Assets retained for the charity's own use	Details Synagogue building Office equipment	Fund to which asset belongs General General	Cost (optional) 201,777 900	Current value (optional) 201,777 900
B5 Liabilities	Details Loan for purchase of synagogue building (Note 1).	Fund to which liability relates General	Amount due (optional) 78,122	When due (optional) 8 year loan
Signed by one or two trustees on behalf of all the trustees	Signature 	Print Name TERRY BROWN	Date of approval 27/05/22	





## Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

Adat Yeshua Messianic Synagogue

On accounts for the year  
ended

31 August 2021

Charity no  
(if any)

1116976

Set out on pages

1-2

Respective responsibilities  
of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act;
- and to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. 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 seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's  
statement

In connection with my examination, no matter has come to my attention, which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act
- have not been met; or
1. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date: 27/05/2022

Name:

Lenka Carbonell Marvan

Relevant professional  
qualification(s) or body (if

Institute of Chartered Accountancy in England and Wales (ICAEW)



## Independent examiner's report on the accounts

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Signed:

Date: 27/05/2022

Name:

Lenka Carbonell Marvan

Relevant professional  
qualification(s) or body (if

Institute of Chartered Accountancy in England and Wales (ICAEW)