

Adat Yeshua

Messianic Synagogue



Annual Trustees Report for

Financial Year 2022/2023

31 August 2023

Trustees Report for the year ended 31 August 2023

The trustees present their annual report along with the unaudited financial statements for the year ended 31 August 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in 2005 in preparing the annual report and financial statements of the charity.

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 are 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 charity trustees are responsible for carrying out activities specified in the Trust deed. The trustees give their time freely and receive no remuneration or other financial benefits.

The Trust Deed sets out a requirement for the trustees to meet at least three times a year and liaise frequently to review the operational and financial activities of the Synagogue. During 2022/23, the trustees were involved in promoting the objectives of the Synagogue, such as arranging or joining in arranging worship services, Synagogue meetings and events, publish or distribute information, cooperate with other bodies and engage in fundraising activities on behalf of the charity.

The Synagogue had a period of change in early 2024, when two of the three trustees resigned. Subsequent review of the trustees activities has established that insufficient documentation has been retained to evidence the formal trustees activities during the period. Since then, the Synagogue has established a programme of support for the existing trustees to effectively carry out their duties, with remedial action plan put in place.

The Synagogue Leadership Team is responsible for the recruitment of new trustees, seeking views and recommendations from the synagogue community. In selecting new trustees, we seek to identify people who regularly attend services, functions and events organised by the Charity and are willing to volunteer to help in our community work.

A full-scale review of the charity's governance framework, policies and decision making is currently in progress. Insurance cover is in place and the finances of the Synagogue are kept under review.

External affiliations

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

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

Reporting Public Benefit

The example addresses the public benefit reporting requirements by:

Including within the section "*Achievement of objectives and review of activities*" confirmation that the trustees have considered the Charity Commission's general guidance on public benefit and in particular its supplementary guidance on the advancement of religion for public benefit.

Providing detailed information in the sections "*Advancing Jewish faith*" and "*Hardship Relief*" sections of the report about the activities of the Synagogue and how these activities further the charity's purposes for public benefit. In particular, the annual report also addresses the key two principles by which we assess public benefit:

1. There must be an identifiable benefit(s) – the trustees explained the value to those who worship at the Synagogue and to the wider community of Norwich of the charity's work;
2. Benefit must be to the public or a section of the public – the trustees explain who the Synagogue is made available to Jews (both by birth and by choice) who profess their faith in Yeshua and our faith is communicated to the wider public through its work and that any member of the wider community of Norwich can benefit from the charity's activities.

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 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 providing funds, goods, or services of any kind, including through 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 objectives and activities of the Synagogue are reviewed to ensure they continue to reflect our aims.

1. Advancing Jewish faith

At Adat Yeshua, we invite the community for services on Shabbat and the High Holy Days. We offer a welcoming space for individuals to explore our faith and participate in worship. The services are led by our Rabbi, who, alongside a dedicated leadership team, plays a significant role in guiding the liturgy and imparting religious teachings within our synagogue.

The Synagogue provides space for regular Shabbat services, High Holy Days, Rosh Chodesh services, Erev Shabbat meals and regular opportunities for private prayers for the members of the community.

The Rabbi runs regular teaching sessions to promote and enhance the community knowledge of the Torah, Haftorah and Messianic Writings and Jewish lifestyle awareness.

Education and welfare remain pivotal aspects of our mission, with the synagogue offering various courses, including Hebrew lessons and a Conversion course, to meet the increasing interest from both local and international community members. The successful completion of these conversion courses and the warm welcome of the new 'Jews by choice' into our community underscores our dedication to growth and inclusivity.

Our outreach efforts continue to flourish, with the Rabbi leading in teaching about Jewish life in schools and accepting speaking engagements from local churches curious about Messianic Judaism. These endeavours educate and foster a deeper understanding and respect for our faith traditions within the wider community.

The Synagogue uses broadcasting equipment to stream our Shabbat services, significantly expanding our reach. This enables us to connect with the Synagogue members and supporters, who may be unable to attend regular services in person for various reasons.

2. Relief of sickness and hardship

Tzedakah, the practice of charitable giving, lies at the heart of our faith. Our congregation's generous tithes and donations sustain the synagogue's day-to-day operations and bolster our efforts to support members and associated organisations facing financial difficulties. We've established a special fund dedicated to aiding those in our community experiencing financial hardship, making numerous impactful donations.

Our commitment to social responsibility extends beyond our walls. We've proudly supported the JNF's tree planting initiative and engaged in local activities, such as a highly successful Mitzvah Day litter-picking event in collaboration with the Norwich City Council, enhancing our community's environment.

During the 2022/23, the Synagogue team of volunteers established an emergency foodbank for the use of the people based in the NR2 postcode. The foodbank operates on weekly basis and provides support for over 50 clients, both individuals and families.

This past year has been marked by achievements and ongoing projects to enhance our synagogue's facilities. In 2023, we have seen dedicated fundraising activity by a Synagogue member, which resulted in adding a public access defibrillator to our building for the benefit of the local community.

The Synagogue's leadership, including the Leaders and trustees, continue to review the community activities. Updates on our activities are shared with our community through the Virtual Jewish Community Facebook platform, ensuring all members are informed and engaged.

Public Benefit

Our Synagogue's diverse activities reflect our dedication to fulfilling our charitable objectives. The trustees are confident that these endeavours benefit our members and the broader community in Norwich and beyond.

Future Plans

Looking ahead, we have outlined several key objectives across our main focus areas:

- Governance: The focus for the Synagogue for the upcoming year is to continue reviewing and strengthening its governance, policies and processes, and to act as a vibrant place for all its members.
- Engaging with the wider community: Efforts will continue to enable building of relationships with both Jewish and Christian communities in Norwich and nationally.
- Foodbank: We will continue to develop these vital services within our Synagogue complex, addressing the needs of the less fortunate in our community.

Through these initiatives, we aim to build on our successes and broaden the impact of our work, ensuring a vibrant future for our community and those we serve.

Financial review

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. The Charity prepares its accounts on receipts and payments basis.

The annual accounts for the year to 31 August 2023 is set out below in the Statement of Financial Activities and the Statement of Financial Position. It shows total receipts of £120,585. This compares with last year's balance of £140,200.

Most of the charity's income comes from tithes and charitable donations to the synagogue. During the year, the synagogue received £118,454 donations (compared with £137,488 in 2021/22). The donations are allocated between the General Fund and the three restricted funds (Capital Fund, Financial Support Fund and Foodbank).

The charity's main areas of expenditure during the year were salary costs, repair and maintenance costs associated with the synagogue building and the foodbank activities.

The synagogue adheres to the UBMS policy of paying the national Living Wage as a minimum.

Reserves policy

It is the policy of the Synagogue to maintain our unrestricted funds, which are the free reserves of the Synagogue, at a level which is adequate to keep the Synagogue solvent. In conjunction with the subscriptions and other incoming resources, this provides sufficient funds to cover the administrative and support costs of the Synagogue.

In addition to the unrestricted general fund, the synagogue operates three restricted funds:

- Financial Support Fund to support those suffering financial hardship;
- Foodbank Fund to support the activities of the Synagogue foodbank; and
- Capital Fund for refurbishment and associated capital costs of the synagogue building.

Risk Management

The trustees have discussed risks which the Synagogue faces and considered the systems in place to manage those risks. The trustees determined that further work is required on developing those systems and this will be the ongoing focus of the trustees work in future months.

Appropriate DBS checks, supported by appropriate safeguarding policies, are made for those who work with children or vulnerable groups within the Synagogue.

The synagogue has appropriate insurance in place.

This report was approved by the trustees on 21st June 2024 and signed on its behalf by:

Mark Hillier - Trustee

Independent Examiner's report to the trustees Of Adat Yeshua Messianic Synagogue

Independent examiner's report to the trustees of Adat Yeshua Messianic Synagogue

I report to the charity trustees on my examination of the accounts of Adat Yeshua Messianic Synagogue ('Synagogue') for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity trustees of the Synagogue, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Synagogue's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement I have completed my examination.

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

1. accounting records were not kept in respect of the charity as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Calum Hamer (Jun 21, 2024, 2:34pm)
Calum Hamer

21st June 2024

Statement of Financial Activities

For the year ended 31 August 2023

Cash basis

	General Fund	Capital Fund	Financial Support Fund	Foodbank	Total 2023	Total 2022
Receipts						
Charitable Donations	103,357	2,000	1,060	12,038	118,454	137,488
Income from Charitable Activities	1,905	0	0	0	1,905	3,709
Investment Income	226	0	0	0	226	4
Total Receipts	105,488	2,000	1,060	12,038	120,585	141,200
Payments						
Salaries and wages	(57,059)	0	0	0	(57,059)	(50,043)
Social security costs	(6,309)	0	0	0	(6,309)	(5,697)
Pension costs	(1,317)	0	0	0	(1,317)	(1,274)
Total Employment-related Costs	(64,684)	0	0	0	(64,684)	(57,014)
Gifts/grants to individuals	0	0	(1,040)	(9,785)	(10,825)	(1,225)
Gifts/grants to institutions	(169)	0	0	0	(169)	(251)
Other charitable activities	(2,497)	0	0	(49)	(2,546)	(799)
Total Charitable activities	(2,666)	0	(1,040)	(9,834)	(13,539)	(2,275)
Building Costs	(5,885)	(1,100)	0	0	(6,985)	(98,413)
Equipment Costs	(3,336)	0	0	0	(3,336)	(1,950)
Administrative Costs	(2,730)	0	0	0	(2,730)	(2,342)
Finance costs	(1,538)	0	0	0	(1,538)	(1,692)
Total Payments	(80,839)	(1,100)	(1,040)	(9,834)	(92,813)	(163,686)
Net of receipts / (payments)	24,648	900	20	2,204	27,772	(22,486)

Statement of Financial Position

For the year ended 31 August 2023

Cash basis

Categories	31 Aug 2023	31 Aug 2022
Fixed Assets		
Buildings	201,777	201,777
Office equipment	900	900
Total Fixed Assets	202,677	202,677
Current Assets		
Cash	152	152
HSBC Main	21,843	22,163
HSBC Savings	30,553	15,327
Total Current Assets	52,548	37,643
Creditors		
Loan Repayment	62,925	75,792
Total Creditors	62,925	75,792
Net Current Assets (Liabilities)	(10,377)	(38,149)
Total Assets less Liabilities	192,300	164,528
Capital and Reserves		
Current Year Earnings	27,772	(22,486)
Retained Earnings	164,528	187,014
Total Capital and Reserves	192,300	164,528

The financial statements were approved by the Board of trustees and authorised for issue on 21 June 2024 and were signed on its behalf by:

Mark Hillier – Trustee

Lenka Carbonell Marvan - Treasurer



Issuer Artema Ltd

Document generated Fri, 21st Jun 2024 14:33:09 UTC

Document fingerprint 631637d12d7b06ee2f9a8337af57c8d7

Parties involved with this document

Document processed	Party + Fingerprint
Fri, 21st Jun 2024 14:34:48 UTC	Calum Hamer - Signer (101d6a715513bf2406879f2d7b176fda)

Audit history log

Date	Action
Fri, 21st Jun 2024 14:34:48 UTC	Calum Hamer viewed the envelope (37.25.45.161)
Fri, 21st Jun 2024 14:34:48 UTC	This envelope has been signed by all parties (37.25.45.161)
Fri, 21st Jun 2024 14:34:48 UTC	Calum Hamer signed the envelope (37.25.45.161)
Fri, 21st Jun 2024 14:34:13 UTC	Calum Hamer viewed the envelope (37.25.45.161)
Fri, 21st Jun 2024 14:33:45 UTC	Document emailed to calum@artema.co.uk (18.171.189.170)
Fri, 21st Jun 2024 14:33:45 UTC	Sent the envelope to Calum Hamer (calum@artema.co.uk) for signing (37.25.45.161)
Fri, 21st Jun 2024 14:33:24 UTC	Calum Hamer has been assigned to this envelope (37.25.45.161)
Fri, 21st Jun 2024 14:33:15 UTC	Document generated with fingerprint c837725762d1275c1199982c932f9c05 (37.25.45.161)
Fri, 21st Jun 2024 14:33:15 UTC	Document generated with fingerprint 631637d12d7b06ee2f9a8337af57c8d7 (37.25.45.161)
Fri, 21st Jun 2024 14:33:09 UTC	Envelope generated by Calum Hamer (37.25.45.161)